

Subsec. (e)(5). Pub. L. 109-432, § 408(b)(5), inserted “or who requests equitable relief under subsection (f)” after “subsection (b) or (c)”.

Subsec. (g)(2). Pub. L. 109-432, § 408(b)(6), inserted “or of any request for equitable relief under subsection (f)” after “subsection (b) or (c)”.

Subsec. (h)(2). Pub. L. 109-432, § 408(b)(7), inserted “or a request for equitable relief made under subsection (f)” after “subsection (b) or (c)”.

2000—Subsec. (c)(3)(B). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(1)], substituted “may be made at any time after a deficiency for such year is asserted but” for “shall be made”.

Subsec. (e)(1). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(3)(A)], inserted “against whom a deficiency has been asserted and” after “individual” in introductory provisions.

Subsec. (e)(1)(A). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(3)(B)], amended heading and text of subpar. (A) generally. Prior to amendment, text read as follows: “The individual may petition the Tax Court (and the Tax Court shall have jurisdiction) to determine the appropriate relief available to the individual under this section if such petition is filed during the 90-day period beginning on the date on which the Secretary mails by certified or registered mail a notice to such individual of the Secretary’s determination of relief available to the individual. Notwithstanding the preceding sentence, an individual may file such petition at any time after the date which is 6 months after the date such election is filed with the Secretary and before the close of such 90-day period.”

Subsec. (e)(1)(B)(i). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(3)(C)], substituted “until the close of the 90th day referred to in subparagraph (A)(ii)” for “until the expiration of the 90-day period described in subparagraph (A)” and inserted “under subparagraph (A)” after “filed with the Tax Court”.

Subsec. (e)(2). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(3)(D)(ii)], amended heading and text of par. (2) generally. Prior to amendment, text read as follows: “The running of the period of limitations in section 6502 on the collection of the assessment to which the petition under paragraph (1)(A) relates shall be suspended for the period during which the Secretary is prohibited by paragraph (1)(B) from collecting by levy or a proceeding in court and for 60 days thereafter.”

Subsec. (e)(3). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(2)(B)], amended par. (3) generally, substituting “Limitation on Tax Court jurisdiction” for “Applicable rules” in heading and restating provisions relating to limitations on the Tax Court’s jurisdiction and eliminating provisions relating to res judicata and allowance of credits or refunds in text.

Subsec. (e)(5). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(3)(D)(i)], added par. (5).

Subsecs. (g), (h). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(2)(A)], added subsec. (g) and redesignated former subsec. (g) as (h).

1998—Subsec. (e)(3)(A). Pub. L. 105-277 substituted “of subsection (b) or (f)” for “of this section”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-25, title I, § 1203(b), July 1, 2019, 133 Stat. 988, provided that: “The amendments made by this section [amending this section] shall apply to petitions or requests filed or pending on or after the date of the enactment of this Act [July 1, 2019].”

EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-113, div. Q, title IV, § 424(a)(2), Dec. 18, 2015, 129 Stat. 3124, provided that: “The amendment made by this subsection [amending this section] shall apply to petitions filed under section 6015(e) of the Internal Revenue Code of 1986 after the date of the enactment of this Act [Dec. 18, 2015].”

EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-432, div. C, title IV, § 408(c), Dec. 20, 2006, 120 Stat. 3062, provided that: “The amendments made

by this section [amending this section] shall apply with respect to liability for taxes arising or remaining unpaid on or after the date of the enactment of this Act [Dec. 20, 2006].”

EFFECTIVE DATE OF 2000 AMENDMENT

Pub. L. 106-554, § 1(a)(7) [title III, § 313(f)], Dec. 21, 2000, 114 Stat. 2763, 2763A-643, provided that: “The amendments made by subsections (a) and (b) [amending this section and sections 6330, 6331, 7421, and 7463 of this title] shall take effect on the date of the enactment of this Act [Dec. 21, 2000]. The amendments made by subsections (c), (d), and (e) [amending sections 6103, 6110, and 6330 of this title] shall take effect as if included in the provisions of the Internal Revenue Service Restructuring and Reform Act of 1998 [Pub. L. 105-206] to which they relate.”

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-277 effective as if included in the provision of the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, to which such amendment relates, see section 4002(k) of Pub. L. 105-277, set out as a note under section 1 of this title.

EFFECTIVE DATE

Pub. L. 105-206, title III, § 3201(g), July 22, 1998, 112 Stat. 740, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [enacting this section, amending sections 66, 6013, 6230, and 7421 of this title, and enacting provisions set out as notes under this section and section 6013 of this title] shall apply to any liability for tax arising after the date of the enactment of this Act [July 22, 1998] and any liability for tax arising on or before such date but remaining unpaid as of such date.

“(2) 2-YEAR PERIOD.—The 2-year period under subsection (b)(1)(E) or (c)(3)(B) of section 6015 of the Internal Revenue Code of 1986 shall not expire before the date which is 2 years after the date of the first collection activity after the date of the enactment of this Act [July 22, 1998].”

SEPARATE FORM FOR APPLYING FOR SPOUSAL RELIEF

Pub. L. 105-206, title III, § 3201(c), July 22, 1998, 112 Stat. 740, provided that: “Not later than 180 days after the date of the enactment of this Act [July 22, 1998], the Secretary of the Treasury shall develop a separate form with instructions for use by taxpayers in applying for relief under section 6015(a) of the Internal Revenue Code of 1986, as added by this section.”

[§ 6016. Repealed. Pub. L. 90-364, title I, § 103(a), June 28, 1968, 82 Stat. 260]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 738; Feb. 26, 1964, Pub. L. 88-272, title I, § 122(d), 78 Stat. 29, Nov. 13, 1966, Pub. L. 89-809, title I, § 104(l), 80 Stat. 1563, provided for the declaration of estimated income tax by corporations.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal effective with respect to taxable years beginning after Dec. 31, 1967, except as provided by section 104 of Pub. L. 90-364, see section 103(f) of Pub. L. 90-364, set out as an Effective Date of 1968 Amendment note under section 243 of this title.

§ 6017. Self-employment tax returns

Every individual (other than a nonresident alien individual) having net earnings from self-employment of \$400 or more for the taxable year shall make a return with respect to the self-em-