

Editorial Notes

AMENDMENTS

2015—Pub. L. 114-74, title XI, §1101(a), (b)(2), (c)(2), Nov. 2, 2015, 129 Stat. 625, 637, added item for subchapter C and struck out former items for subchapter C “Tax treatment of partnership items” and subchapter D “Treatment of electing large partnerships”.

1997—Pub. L. 105-34, title XII, §1222(c), Aug. 5, 1997, 111 Stat. 1019, added item for subchapter D.

1996—Pub. L. 104-188, title I, §1307(c)(3)(C), Aug. 20, 1996, 110 Stat. 1782, struck out item for subchapter D “Tax treatment of subchapter S items”.

1982—Pub. L. 97-354, §4(b), Oct. 19, 1982, 96 Stat. 1692, added item for subchapter D.

Pub. L. 97-248, title IV, §402(b), Sept. 3, 1982, 96 Stat. 667, added item for subchapter C.

1969—Pub. L. 91-172, title I, §101(j)(63), Dec. 30, 1969, 83 Stat. 532, inserted reference to certain excise taxes in item for subchapter B.

Subchapter A—In General

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2005—Pub. L. 109-59, title XI, §11163(d)(4), Aug. 10, 2005, 119 Stat. 1975, substituted “certain sections” for “sections 6420, 6421, and 6427” in item 6206.

1983—Pub. L. 97-424, title V, §515(b)(3)(B), Jan. 6, 1983, 96 Stat. 2181, struck out reference to section 6424 in item 6206.

1970—Pub. L. 91-258, title II, §207(d)(11), May 21, 1970, 84 Stat. 249, inserted reference to section 6427 in item 6206.

1965—Pub. L. 89-44, title II, §202(c)(2)(B), June 21, 1965, 79 Stat. 139, substituted “6420, 6421, and 6424” for “6420 and 6421” in item 6206.

1956—Act June 29, 1956, ch. 462, title II, §208(e)(3), 70 Stat. 397, substituted “sections 6420 and 6421” for “section 6420” in item 6206.

Act Apr. 2, 1956, ch. 160, §4(b)(2), 70 Stat. 91, inserted item “6206. Special rules applicable to excessive claims under section 6420”, and renumbered former item 6206 as 6207.

§ 6201. Assessment authority**(a) Authority of Secretary**

The Secretary is authorized and required to make the inquiries, determinations, and assessments of all taxes (including interest, additional amounts, additions to the tax, and assessable penalties) imposed by this title, or accruing under any former internal revenue law, which have not been duly paid by stamp at the time and in the manner provided by law. Such authority shall extend to and include the following:

(1) Taxes shown on return

The Secretary shall assess all taxes determined by the taxpayer or by the Secretary as to which returns or lists (or payments under section 6225(c)(2)(B)(i)) are made under this title.

(2) Unpaid taxes payable by stamp**(A) Omitted stamps**

Whenever any article upon which a tax is required to be paid by means of a stamp is sold or removed for sale or use by the manufacturer thereof or whenever any transaction or act upon which a tax is required to be paid by means of a stamp occurs without the use of the proper stamp, it shall be the duty of the Secretary, upon such information as he can obtain, to estimate the amount of tax which has been omitted to be paid and to make assessment therefor upon the person or persons the Secretary determines to be liable for such tax.

(B) Check or money order not duly paid

In any case in which a check or money order received under authority of section 6311 as payment for stamps is not duly paid, the unpaid amount may be immediately assessed as if it were a tax imposed by this title, due at the time of such receipt, from the person who tendered such check or money order.

(3) Erroneous income tax prepayment credits

If on any return or claim for refund of income taxes under subtitle A there is an overstatement of the credit for income tax withheld at the source, or of the amount paid as estimated income tax, the amount so overstated which is allowed against the tax shown on the return or which is allowed as a credit or refund may be assessed by the Secretary in the same manner as in the case of a mathematical or clerical error appearing upon the return, except that the provisions of section 6213(b)(2) (relating to abatement of mathematical or clerical error assessments) shall not apply with regard to any assessment under this paragraph.

(4) Certain orders of criminal restitution**(A) In general**

The Secretary shall assess and collect the amount of restitution under an order pursuant to section 3556 of title 18, United States Code, for failure to pay any tax imposed under this title in the same manner as if such amount were such tax.

(B) Time of assessment

An assessment of an amount of restitution under an order described in subparagraph (A) shall not be made before all appeals of such order are concluded and the right to make all such appeals has expired.

(C) Restriction on challenge of assessment

The amount of such restitution may not be challenged by the person against whom assessed on the basis of the existence or amount of the underlying tax liability in any proceeding authorized under this title (including in any suit or proceeding in court permitted under section 7422).

(b) Amount not to be assessed**(1) Estimated income tax**

No unpaid amount of estimated income tax required to be paid under section 6654 or 6655 shall be assessed.