

(1) the requirement to report information or the establishment of other methods for verifying the correct amounts of reimbursements under this section.

(2) the application of this section to group health plans that are multiemployer plans (as defined in section 3(37) of the Employee Retirement Income Security Act of 1974).

(3) to allow the advance payment of the credit determined under subsection (a), subject to the limitations provided in this section, based on such information as the Secretary shall require.

(4) to provide for the reconciliation of such advance payment with the amount of the credit at the time of filing the return of tax for the applicable quarter or taxable year, and

(5) allowing the credit to third party payors (including professional employer organizations, certified professional employer organizations, or agents under section 3504).

(Added Pub. L. 117-2, title IX, §9501(b)(1)(A), Mar. 11, 2021, 135 Stat. 134.)

Editorial Notes

REFERENCES IN TEXT

Section 9501(a)(1) of the American Rescue Plan Act of 2021, referred to in subsec. (a)(1), is section 9501(a)(1) of title IX of Pub. L. 117-2, Mar. 11, 2021, 135 Stat. 127, which is set out as a note under section 4980B of this title.

The Employee Retirement Income Security Act of 1974, referred to in subsec. (b)(2)(A)(ii), is Pub. L. 93-406, Sept. 2, 1974, 88 Stat. 829, which is classified principally to chapter 18 (§1001 et seq.) of Title 29, Labor. Section 3(37) of the Act is classified to section 1002(37) of Title 29. For complete classification of this Act to the Code, see Short Title note set out under section 1001 of Title 29 and Tables.

The Public Health Service Act, referred to in subsec. (b)(2)(A)(iii), is act July 1, 1944, ch. 373, 58 Stat. 682, which is classified generally to chapter 6A (§201 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 201 of Title 42 and Tables.

Section 2301 of the CARES Act, referred to in subsec. (e), is section 2301 of title II of div. A of Pub. L. 116-136, which is set out as a note under section 3111 of this title.

Sections 7001(d) and 7003(d) of the Families First Coronavirus Response Act, referred to in subsec. (e), are sections 7001(d) and 7003(d) of div. G of Pub. L. 116-127, which are set out as notes under section 3111 of this title.

PRIOR PROVISIONS

A prior section 6432, added Pub. L. 111-5, div. B, title III, §3001(a)(12)(A), Feb. 17, 2009, 123 Stat. 461; amended Pub. L. 111-144, §3(b)(5)(C), Mar. 2, 2010, 124 Stat. 45, related to COBRA premium assistance, prior to repeal by Pub. L. 115-141, div. U, title IV, §401(d)(7)(A), Mar. 23, 2018, 132 Stat. 1212.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 117-2, title IX, §9501(b)(1)(C), Mar. 11, 2021, 135 Stat. 136, provided that: “The amendments made by this paragraph [enacting this section] shall apply to premiums to which subsection (a)(1)(A) applies and wages paid on or after April 1, 2021.”

PREMIUM ASSISTANCE FOR COBRA BENEFITS

Pub. L. 111-5, div. B, title III, §3001, Feb. 17, 2009, 123 Stat. 455, as amended by Pub. L. 111-118, div. B,

§1010(a)-(d), Dec. 19, 2009, 123 Stat. 3472, 3473; Pub. L. 111-144, §3(a), (b)(1)-(4), Mar. 2, 2010, 124 Stat. 43, 44; Pub. L. 111-157, §3(a), (b), Apr. 15, 2010, 124 Stat. 1117; Pub. L. 113-295, div. A, title II, §209(j)(3), Dec. 19, 2014, 128 Stat. 4031, related to premium assistance for COBRA continuation coverage.

CHAPTER 66—LIMITATIONS

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Subchapter A—Limitations on Assessment and Collection

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§ 6501. Limitations on assessment and collection

(a) General rule

Except as otherwise provided in this section, the amount of any tax imposed by this title shall be assessed within 3 years after the return was filed (whether or not such return was filed on or after the date prescribed) or, if the tax is payable by stamp, at any time after such tax became due and before the expiration of 3 years after the date on which any part of such tax was paid, and no proceeding in court without assessment for the collection of such tax shall be begun after the expiration of such period. For purposes of this chapter, the term “return” means the return required to be filed by the taxpayer (and does not include a return of any person from whom the taxpayer has received an item of income, gain, loss, deduction, or credit).

(b) Time return deemed filed

(1) Early return

For purposes of this section, a return of tax imposed by this title, except tax imposed by chapter 3, 4, 21, or 24, filed before the last day prescribed by law or by regulations promulgated pursuant to law for the filing thereof, shall be considered as filed on such last day.

(2) Return of certain employment and withholding taxes

For purposes of this section, if a return of tax imposed by chapter 3, 4, 21, or 24 for any period ending with or within a calendar year is filed before April 15 of the succeeding calendar year, such return shall be considered filed on April 15 of such calendar year.

(3) Return executed by Secretary

Notwithstanding the provisions of paragraph (2) of section 6020(b), the execution of a return by the Secretary pursuant to the authority conferred by such section shall not start the running of the period of limitations on assessment and collection.

(4) Return of excise taxes

For purposes of this section, the filing of a return for a specified period on which an entry

¹ Section numbers editorially supplied.