

supply information, or pay tax) any person required to supply information or to file a return under section 6011(c) who fails to supply such information or file such return at the time prescribed by the Secretary, or who files a return which does not show the information required, shall pay a penalty of \$100 for each failure to supply information (but the total amount imposed on the delinquent person for all such failures during any calendar year shall not exceed \$25,000) or a penalty of \$1,000 for each failure to file a return, unless it is shown that such failure is due to reasonable cause.

(Added Pub. L. 92-178, title V, §504(d), Dec. 10, 1971, 85 Stat. 551; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title VIII, §801(d)(15)(A), July 18, 1984, 98 Stat. 997; Pub. L. 110-172, §11(g)(21), Dec. 29, 2007, 121 Stat. 2491.)

#### Editorial Notes

##### AMENDMENTS

2007—Pub. L. 110-172 inserted “former” before “FSC” in section catchline.

1984—Pub. L. 98-369 substituted “Failure to file returns or supply information by DISC or FSC” for “Failure of DISC to file returns” in section catchline, and in text substituted “section 6011(c)” for “section 6011(e)”.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to transactions after Dec. 31, 1984, in taxable years ending after such date, see section 805(a)(1) of Pub. L. 98-369, as amended, set out as a note under section 245 of this title.

##### EFFECTIVE DATE

Section applicable with respect to taxable years ending after Dec. 31, 1971, except that a corporation may not be a DISC for any taxable year beginning before Jan. 1, 1972, see section 507 of Pub. L. 92-178, set out as a note under section 991 of this title.

#### **§ 6687. Repealed. Pub. L. 101-239, title VII, § 7711(b)(1), Dec. 19, 1989, 103 Stat. 2393]**

Section, added Pub. L. 92-512, title I, §144(b)(1), Oct. 20, 1972, 86 Stat. 936, related to failure to supply information with respect to place of residence.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF REPEAL

Repeal applicable to returns and statements the due date for which (determined without regard to extensions) is after Dec. 31, 1989, see section 7711(c) of Pub. L. 101-239, set out as an Effective Date of 1989 Amendment note under section 6721 of this title.

#### **§ 6688. Assessable penalties with respect to information required to be furnished under section 7654**

In addition to any criminal penalty provided by law, any person described in section 7654(a) who is required under section 937(c) or by regulations prescribed under section 7654 to furnish information and who fails to comply with such requirement at the time prescribed by such regulations unless it is shown that such failure is

due to reasonable cause and not to willful neglect, shall pay (upon notice and demand by the Secretary and in the same manner as tax) a penalty of \$1,000 for each such failure.

(Added Pub. L. 92-606, §1(c), Oct. 31, 1972, 86 Stat. 1496, §6687; renumbered §6688, Pub. L. 93-406, title II, §1016(b)(4), Sept. 2, 1974, 88 Stat. 932; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 108-357, title VIII, §908(b), Oct. 22, 2004, 118 Stat. 1656.)

#### Editorial Notes

##### AMENDMENTS

2004—Pub. L. 108-357 inserted “under section 937(c) or” before “by regulations” and substituted “\$1,000” for “\$100”.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-357 applicable to taxable years ending after Oct. 22, 2004, see section 908(d)(1) of Pub. L. 108-357, set out as an Effective Date note under section 937 of this title.

##### EFFECTIVE DATE

Section applicable with respect to taxable years beginning after Dec. 31, 1972, see section 2 of Pub. L. 92-606, set out in part as a note under section 931 of this title.

#### **§ 6689. Failure to file notice of redetermination of foreign tax**

##### (a) Civil penalty

If the taxpayer fails to notify the Secretary (on or before the date prescribed by regulations for giving such notice) of a foreign tax redetermination, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the deficiency attributable to such redetermination an amount (not in excess of 25 percent of the deficiency) determined as follows—

- (1) 5 percent of the deficiency if the failure is for not more than 1 month, with
- (2) an additional 5 percent of the deficiency for each month (or fraction thereof) during which the failure continues.

##### (b) Foreign tax redetermination defined

For purposes of this section, the term “foreign tax redetermination” means any redetermination for which a notice is required under subsection (c) of section 905 or paragraph (2) of section 404A(g).

(Added Pub. L. 96-603, §2(c)(2), Dec. 28, 1980, 94 Stat. 3509.)

#### Editorial Notes

##### PRIOR PROVISIONS

A prior section 6689, added Pub. L. 93-17, §3(d)(2), Apr. 10, 1973, 87 Stat. 16, related to failure by certain foreign issuers and obligors to comply with United States investment equalization tax requirements, prior to repeal by Pub. L. 94-455, title XIX, §1904(b)(10)(E)(i), Oct. 4, 1976, 90 Stat. 1817.