

Subchapter C—Procedural Requirements

Sec.
6751. Procedural requirements.

§ 6751. Procedural requirements**(a) Computation of penalty included in notice**

The Secretary shall include with each notice of penalty under this title information with respect to the name of the penalty, the section of this title under which the penalty is imposed, and a computation of the penalty.

(b) Approval of assessment**(1) In general**

No penalty under this title shall be assessed unless the initial determination of such assessment is personally approved (in writing) by the immediate supervisor of the individual making such determination or such higher level official as the Secretary may designate.

(2) Exceptions

Paragraph (1) shall not apply to—

(A) any addition to tax under section 6651, 6654, 6655, or 6662 (but only with respect to an addition to tax by reason of subsection (b)(9) thereof); or

(B) any other penalty automatically calculated through electronic means.

(c) Penalties

For purposes of this section, the term “penalty” includes any addition to tax or any additional amount.

(Added Pub. L. 105–206, title III, §3306(a), July 22, 1998, 112 Stat. 744; amended Pub. L. 116–260, div. EE, title II, §212(b)(3), Dec. 27, 2020, 134 Stat. 3067.)

Editorial Notes

CODIFICATION

Another section 212(b) of div. EE of Pub. L. 116–260 amended section 63 of this title.

AMENDMENTS

2020—Subsec. (b)(2)(A). Pub. L. 116–260 substituted “6655, or 6662 (but only with respect to an addition to tax by reason of subsection (b)(9) thereof)” for “or 6655”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2020 AMENDMENT

Amendment by Pub. L. 116–260 applicable to taxable years beginning after Dec. 31, 2020, see section 212(d) of div. EE of Pub. L. 116–260, set out as a note under section 62 of this title.

EFFECTIVE DATE

Pub. L. 105–206, title III, §3306(c), July 22, 1998, 112 Stat. 744, as amended by Pub. L. 106–554, §1(a)(7) [title III, §302(b)], Dec. 21, 2000, 114 Stat. 2763, 2763A–632, provided that: “The amendments made by this section [enacting this subchapter] shall apply to notices issued, and penalties assessed, after June 30, 2001. In the case of any notice of penalty issued after June 30, 2001, and before July 1, 2003, the requirements of section 6751(a) of the Internal Revenue Code of 1986 shall be treated as met if such notice contains a telephone number at which the taxpayer can request a copy of the taxpayer’s assessment and payment history with respect to such penalty.”

**CHAPTER 69—GENERAL PROVISIONS
RELATING TO STAMPS**

Sec.
6801. Authority for establishment, alteration, and distribution.
6802. Supply and distribution.
6803. Accounting and safeguarding.
6804. Attachment and cancellation.
6805. Redemption of stamps.
6806. Posting occupational tax stamps.¹
6807. Stamping, marking, and branding seized goods.
6808. Special provisions relating to stamps.

§ 6801. Authority for establishment, alteration, and distribution**(a) Establishment and alteration**

The Secretary may establish, and from time to time alter, renew, replace, or change the form, style, character, material, and device of any stamp, mark, or label under any provision of the laws relating to internal revenue.

(b) Preparation and distribution of regulations, forms, stamps and dies

The Secretary shall prepare and distribute all the instructions, regulations, directions, forms, blanks, and stamps; and shall provide proper and sufficient adhesive stamps and other stamps or dies for expressing and denoting the several stamp taxes.

(Aug. 16, 1954, ch. 736, 68A Stat. 829; Pub. L. 94–455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 94–569, §2, Oct. 20, 1976, 90 Stat. 2699; Pub. L. 98–369, div. A, title IV, §454(c)(13), July 18, 1984, 98 Stat. 822.)

Editorial Notes

AMENDMENTS

1984—Subsec. (b). Pub. L. 98–369 struck out “, except that stamps required by or prescribed pursuant to the provisions of section 5205 or section 5235 may be prepared and distributed by persons authorized by the Secretary, under such controls for the protection of the revenue as shall be deemed necessary” before the period at end.

1976—Subsec. (a). Pub. L. 94–455 struck out “or his delegate” after “Secretary”.

Subsec. (b). Pub. L. 94–455 and Pub. L. 94–569 struck out “or his delegate” after “Secretary” and provided that stamps required by or prescribed pursuant to the provisions of section 5205 or section 5235 may be prepared and distributed by persons authorized by the Secretary, under such controls for the protection of the revenue as shall be deemed necessary.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98–369 effective July 1, 1985, see section 456(b) of Pub. L. 98–369, set out as an Effective Date note under section 5101 of this title.

§ 6802. Supply and distribution

The Secretary shall furnish, without prepayment, to—

(1) Postmaster General

The Postmaster General a suitable quantity of adhesive stamps, coupons, tickets, or such

¹Section catchline amended by Pub. L. 90–618 without corresponding amendment of analysis.