

thereof and signed by a judge, the production of all such books, papers, documents, correspondence, and other evidence within the United States the production of which, in the opinion of the Tax Court or division thereof, is necessary to enable the transferee to ascertain the liability of the taxpayer or preceding transferee and will not result in undue hardship to the taxpayer or preceding transferee. Such examination shall be had at such time and place as may be designated in the subpoena.

(Aug. 16, 1954, ch. 736, 68A Stat. 843; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**Editorial Notes**

AMENDMENTS

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

**§ 6903. Notice of fiduciary relationship**

**(a) Rights and obligations of fiduciary**

Upon notice to the Secretary that any person is acting for another person in a fiduciary capacity, such fiduciary shall assume the powers, rights, duties, and privileges of such other person in respect of a tax imposed by this title (except as otherwise specifically provided and except that the tax shall be collected from the estate of such other person), until notice is given that the fiduciary capacity has terminated.

**(b) Manner of notice**

Notice under this section shall be given in accordance with regulations prescribed by the Secretary.

(Aug. 16, 1954, ch. 736, 68A Stat. 843; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**Editorial Notes**

AMENDMENTS

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

**§ 6904. Prohibition of injunctions**

**For prohibition of suits to restrain enforcement of liability of transferee, or fiduciary, see section 7421(b).**

(Aug. 16, 1954, ch. 736, 68A Stat. 843.)

**§ 6905. Discharge of executor from personal liability for decedent’s income and gift taxes**

**(a) Discharge of liability**

In the case of liability of a decedent for taxes imposed by subtitle A or by chapter 12, if the executor makes written application (filed after the return with respect to such taxes is made and filed in such manner and such form as may be prescribed by regulations of the Secretary) for release from personal liability for such taxes, the Secretary may notify the executor of the amount of such taxes. The executor, upon payment of the amount of which he is notified, or 9 months after receipt of the application if no notification is made by the Secretary before such date, shall be discharged from personal liability

for any deficiency in such tax thereafter found to be due, and shall be entitled to a receipt or writing showing such discharge.

**(b) Definition of executor**

For purposes of this section, the term “executor” means the executor or administrator of the decedent appointed, qualified, and acting within the United States.

**(c) Cross reference**

**For discharge of executor from personal liability for taxes imposed under chapter 11, see section 2204.**

(Added Pub. L. 91-614, title I, §101(e)(1), Dec. 31, 1970, 84 Stat. 1837; amended Pub. L. 91-614, title I, §101(f), Dec. 31, 1970, 84 Stat. 1838; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**Editorial Notes**

AMENDMENTS

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

1970—Subsec. (a). Pub. L. 91-614, §101(f), substituted “9 months” for “1 year”.

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 1970 AMENDMENT

Pub. L. 91-614, title I, §101(f), Dec. 31, 1970, 84 Stat. 1838, provided that the amendment made by that section is effective with respect to the estates of decedents dying after Dec. 31, 1973.

EFFECTIVE DATE

Section effective with respect to decedents dying after Dec. 31, 1970, see section 101(j) of Pub. L. 91-614, set out as an Effective Date of 1970 Amendment note under section 2032 of this title.

**CHAPTER 72—LICENSING AND REGISTRATION**

Subchapter		Sec. <sup>1</sup>
A.	Licensing .....	7001
B.	Registration .....	7011

**Subchapter A—Licensing**

Sec.	
7001.	Collection of foreign items.

**§ 7001. Collection of foreign items**

**(a) License**

All persons undertaking as a matter of business or for profit the collection of foreign payments of interest or dividends by means of coupons, checks, or bills of exchange shall obtain a license from the Secretary and shall be subject to such regulations enabling the Government to obtain the information required under subtitle A (relating to income taxes) as the Secretary shall prescribe.

**(b) Penalty for failure to obtain license**

**For penalty for failure to obtain the license provided for in this section, see section 7231.**

(Aug. 16, 1954, ch. 736, 68A Stat. 845; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

<sup>1</sup> Section numbers editorially supplied.

**Editorial Notes**

## AMENDMENTS

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

**Subchapter B—Registration**

Sec.

7011. Registration—persons paying a special tax.  
7012. Cross references.

**§ 7011. Registration—persons paying a special tax****(a) Requirement**

Every person engaged in any trade or business on which a special tax is imposed by law shall register with the Secretary his name or style, place of residence, trade or business, and the place where such trade or business is to be carried on. In case of a firm or company, the names of the several persons constituting the same, and the places of residence, shall be so registered.

**(b) Registration in case of death or change of location**

Any person exempted under the provisions of section 4905 from the payment of a special tax, shall register with the Secretary in accordance with regulations prescribed by the Secretary.

(Aug. 16, 1954, ch. 736, 68A Stat. 845; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**Editorial Notes**

## AMENDMENTS

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

**§ 7012. Cross references**

(1) For provisions relating to registration in connection with firearms, see sections 5802, 5841, and 5861.

(2) For special rules with respect to registration by persons engaged in receiving wagers, see section 4412.

(3) For provisions relating to registration in relation to the taxes on gasoline and diesel fuel, see section 4101.

(4) For provisions relating to registration by dealers in distilled spirits, wines, and beer, see section 5124.

(5) For penalty for failure to register, see section 7272.

(6) For other penalties for failure to register with respect to wagering, see section 7262.

(Aug. 16, 1954, ch. 736, 68A Stat. 846; Pub. L. 85-475, §4(b)(7), June 30, 1958, 72 Stat. 260; Pub. L. 89-44, title VI, §601(g), June 21, 1965, 79 Stat. 155; Pub. L. 91-513, title III, §1102(d), Oct. 27, 1970, 84 Stat. 1292; Pub. L. 94-455, title XIX, §§1904(b)(8)(C), 1906(a)(39), Oct. 4, 1976, 90 Stat. 1816, 1830; Pub. L. 104-188, title I, §1702(b)(4), Aug. 20, 1996, 110 Stat. 1868; Pub. L. 109-59, title XI, §11125(b)(9), Aug. 10, 2005, 119 Stat. 1955.)

**Editorial Notes**

## AMENDMENTS

2005—Pars. (4) to (6). Pub. L. 109-59 added par. (4) and redesignated former pars. (4) and (5) as (5) and (6), respectively.

1996—Par. (3). Pub. L. 104-188, §1702(b)(4)(A), substituted “taxes on gasoline and diesel fuel” for “production or importation of gasoline”.

Pars. (4) to (6). Pub. L. 104-188, §1702(b)(4)(B), redesignated pars. (5) and (6) as (4) and (5), respectively, and struck out former par. (4) which read as follows: “For provisions relating to registration in relation to the manufacture or production of lubricating oils, see section 4101.”

1976—Pub. L. 94-455 revised section generally, striking out cross reference to section 4804(d) relating to registration in relation to manufacture of white phosphorus matches and substituted reference to section 5861 for reference to section 5854 in cross reference covering registration in connection with firearms.

1970—Subsecs. (a), (b). Pub. L. 91-513 struck out subsecs. (a) and (b) which related to narcotic drugs and marihuana, respectively, and which had made reference to sections 4722 and 4753, respectively.

1965—Subsec. (d). Pub. L. 89-44 struck out subsec. (d) relating to manufacture of playing cards.

1958—Subsecs. (i), (j). Pub. L. 85-475, redesignated subsec. (j) as (i) and struck out former subsec. (i) which referred to section 4273.

**Statutory Notes and Related Subsidiaries**

## EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 effective July 1, 2008, but inapplicable to taxes imposed for periods before such date, see section 11125(c) of Pub. L. 109-59, set out as a note under section 5002 of this title.

## EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-188 effective, except as otherwise expressly provided, as if included in the provision of the Revenue Reconciliation Act of 1990, Pub. L. 101-508, title XI, to which such amendment relates, see section 1702(i) of Pub. L. 104-188, set out as a note under section 38 of this title.

## EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-513 effective on first day of seventh calendar month that begins after Oct. 26, 1970, see section 1105(a) of Pub. L. 91-513, set out as an Effective Date note under section 951 of Title 21, Food and Drugs.

## EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 to take effect in a manner consistent with effective date of change of tax provision to which related, see section 701(e) of Pub. L. 89-44, set out as a note under section 6103 of this title.

## EFFECTIVE DATE OF 1958 AMENDMENT

For effective date of amendment by Pub. L. 85-475, see section 4(c) of Pub. L. 85-475, set out as a note under section 6415 of this title.

## SAVINGS PROVISION

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of amendment of this section by section 1102 of Pub. L. 91-513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91-513, set out as a note under section 171 of Title 21, Food and Drugs.

**CHAPTER 73—BONDS**

Sec.

7101. Form of bonds.  
7102. Single bond in lieu of multiple bonds.  
7103. Cross references—Other provisions for bonds.

**§ 7101. Form of bonds**

Whenever, pursuant to the provisions of this title (other than section 7485), or rules or regula-