

4 percent per annum for period of an extension under section 6601(j) of this title, and redesignated pars. (2) and (3) as (1) and (2), respectively.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1902(b)(2)(B) of Pub. L. 94-455 applicable to estates of decedents dying after Oct. 4, 1976, see section 1902(c)(1) of Pub. L. 94-455, set out as a note under section 2011 of this title.

EFFECTIVE DATE OF 1975 AMENDMENT

Amendment by Pub. L. 93-625 effective July 1, 1975, and applicable to amounts outstanding on such date or arising thereafter, see section 7(e) of Pub. L. 93-625, set out as an Effective Date note under section 6621 of this title.

EFFECTIVE DATE

Section applicable with respect to amounts received after Dec. 31, 1964, in respect of foreign expropriation losses (as defined in section 1351(b) of this title) sustained after Dec. 31, 1958, see section 2 of Pub. L. 89-384, set out as a note under section 1351 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 6503 of this title.

**CHAPTER 63—ASSESSMENT**

Subchapter	Sec. <sup>1</sup>
A. In general .....	6201
B. Deficiency procedures in the case of income, estate, gift, and certain excise taxes .....	6211
C. Tax treatment of partnership items .....	6221
D. Tax treatment of subchapter S items ....	6241

AMENDMENTS

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.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in section 6867 of this title.

**Subchapter A—In General**

Sec.	
6201.	Assessment authority.
6202.	Establishment by regulations of mode or time of assessment.
6203.	Method of assessment.
6204.	Supplemental assessments.
6205.	Special rules applicable to certain employment taxes.
6206.	Special rules applicable to excessive claims under sections 6420, 6421, and 6427.
6207.	Cross references.

AMENDMENTS

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.

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

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.

SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in section 7851 of this title.

**§ 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 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.

**(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.

**(2) Federal unemployment tax**

No unpaid amount of Federal unemployment tax for any calendar quarter or other period of a calendar year, computed as provided in section 6157, shall be assessed.

**(c) Compensation of child**

Any income tax under chapter 1 assessed against a child, to the extent attributable to amounts includible in the gross income of the child, and not of the parent, solely by reason of section 73(a), shall, if not paid by the child, for all purposes be considered as having also been properly assessed against the parent.

**(d) Deficiency proceedings**

**For special rules applicable to deficiencies of income, estate, gift, and certain excise taxes, see subchapter B.**

(Aug. 16, 1954, ch. 736, 68A Stat. 767; June 21, 1965, Pub. L. 89-44, title VIII, §809(d)(4)(A), 79 Stat. 168; Aug. 7, 1969, Pub. L. 91-53, §2(b), 83 Stat. 92; Dec. 30, 1969, Pub. L. 91-172, title I, §101(j)(38), 83 Stat. 530; May 21, 1970, Pub. L. 91-258, title II, §207(d)(1), (2), 84 Stat. 248; Sept. 2, 1974, Pub. L. 93-406, title II, §1016(a)(8), 88 Stat. 929; Mar. 29, 1975, Pub. L. 94-12, title II, §204(b)(2), 89 Stat. 31; Oct. 4, 1976, Pub. L. 94-455, title XII, §1206(c)(2), title XIII, §1307(d)(2)(D), title XIX, §1906(b)(13)(A), 90 Stat. 1704, 1727, 1834; Jan. 6, 1983, Pub. L. 97-424, title V, §515(b)(6)(E), 96 Stat. 2182; Aug. 12, 1983, Pub. L. 98-76, title II, §231(b)(2)(A), 97 Stat. 429; July 18, 1984, Pub. L. 98-369, div. A, title IV, §§412(b)(5), 474(r)(32), 98 Stat. 792, 845; Dec. 22, 1987, Pub. L. 100-203, title X, §10301(b)(3), 101 Stat. 1330-429; Nov. 10, 1988, Pub. L. 100-647, title I, §1015(r)(1), title VII, §7106(c)(2), 102 Stat. 3572, 3773.)

## AMENDMENTS

1988—Subsec. (a)(4). Pub. L. 100-647, §1015(r)(1), struck out par. (4) which read as follows: “If on any return or claim for refund of income taxes under subtitle A there is an overstatement of the credit allowable by section 34 (relating to certain uses of gasoline and special fuels) or section 32 (relating to earned income), 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.”

Subsec. (b)(2). Pub. L. 100-647, §7106(c)(2), struck out “or tax imposed by section 3321” after “employment tax”.

1987—Subsec. (b)(1). Pub. L. 100-203 substituted “section 6654 or 6655” for “section 6154 or 6654”.

1984—Subsec. (a)(4). Pub. L. 98-369, §474(r)(32), substituted “section 32 or 34” for “section 39 or 43” in heading, and in text substituted “section 34” for “section 39” and “section 32” for “section 43”.

Subsec. (b)(1). Pub. L. 98-369, §412(b)(5), amended par. (1) generally, substituting “estimated income tax required to be paid under section 6154 or 6654” for “estimated tax under section 6153 or 6154”.

1983—Subsec. (a)(4). Pub. L. 97-424 substituted “and special fuels” for “, special fuels, and lubricating oil” after “gasoline”.

Subsec. (b)(2). Pub. L. 98-76 substituted “Federal unemployment tax or tax imposed by section 3321” for “Federal unemployment tax”.

1976—Subsec. (a). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (a)(3), (4). Pub. L. 94-455, §§1206(c)(2), 1906(b)(13)(A), struck out “or his delegate” after “Secretary”, substituted “mathematical or clerical error” for “mathematical error” after “the case of”, and inserted “, 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” after “upon the return”.

Subsec. (d). Pub. L. 94-455, §1307(d)(2)(D), substituted “and certain excise taxes” for “chapter 42, and chapter 43 taxes” after “estate, gift”.

1975—Subsec. (a)(4). Pub. L. 94-12 inserted reference to section 43 in heading and substituted “oil” or section 43 (relating to earned income),” for “oil,” in text.

1974—Subsec. (d). Pub. L. 93-406 inserted reference to chapter 43 taxes.

1970—Subsec. (a)(4). Pub. L. 91-258 inserted provision for overstatement of credit allowable by section 39 (relating to certain uses of special fuels) in text and substituted “under section 39” for “for use of gasoline” in heading.

1969—Subsec. (b). Pub. L. 91-53 added subsec. (b) heading and par. (2), and redesignated former subsec. (b), including its heading, as par. (1).

Subsec. (d). Pub. L. 91-172 inserted reference to chapter 42 taxes.

1965—Subsec. (a)(4). Pub. L. 89-44 added par. (4).

## EFFECTIVE DATE OF 1988 AMENDMENT

Section 1015(r)(4) of Pub. L. 100-647 provided that: “The amendments made by this subsection [amending this section and sections 6211 and 6213 of this title] shall apply to notices of deficiencies mailed after the date of the enactment of this Act [Nov. 10, 1988].”

Amendment by section 7106(c)(2) of Pub. L. 100-647 applicable to remuneration paid after Dec. 31, 1988, see section 7106(d) of Pub. L. 100-647, set out as a note under section 3321 of this title.

## EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by Pub. L. 100-203 applicable to taxable years beginning after Dec. 31, 1987, see section 10301(c) of Pub. L. 100-203, set out as a note under section 585 of this title.

## EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 412(b)(5) of Pub. L. 98-369 applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a)(1) of Pub. L. 98-369, set out as a note under section 6654 of this title.

Amendment by section 474(r)(32) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

## EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 98-76 applicable to remuneration paid after June 30, 1986, see section 231(d) of Pub. L. 98-76, set out as an Effective Date note under section 3321 of this title.

Amendment by Pub. L. 97-424 applicable with respect to articles sold after Jan. 6, 1983, see section 515(c) of Pub. L. 97-424, set out as a note under section 34 of this title.

## EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1206(c)(2) of Pub. L. 94-455 applicable with respect to returns filed after Dec. 31, 1976, see section 1206(d) of Pub. L. 94-455, set out as a note under section 6213 of this title.

Amendment by section 1307(d)(2)(D) of Pub. L. 94-455 effective on and after Oct. 4, 1976, see section 1307(e) of Pub. L. 94-455, set out as a note under section 501 of this title.

EFFECTIVE DATE OF 1975 AMENDMENT

Amendment by Pub. L. 94-12 applicable to taxable years beginning after Dec. 31, 1974, see section 209(b) of Pub. L. 94-12, as amended, set out as a note under section 32 of this title.

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-406 applicable, except as otherwise provided in section 1017(c) through (i) of Pub. L. 93-406, for plan years beginning after Sept. 2, 1974, but, in the case of plans in existence on Jan. 1, 1974, amendment by Pub. L. 93-406 applicable for plan years beginning after Dec. 31, 1975, see section 1017 of Pub. L. 93-406, set out as an Effective Date; Transitional Rules note under section 410 of this title.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-258 effective July 1, 1970, see section 211(a) of Pub. L. 91-258, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1969 AMENDMENTS

Amendment by Pub. L. 91-172 effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

Amendment by Pub. L. 91-53 applicable with respect to calendar years beginning after Dec. 31, 1969, see section 4(a) of Pub. L. 91-53, set out as an Effective Date note under section 6157 of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 applicable to taxable years beginning on or after July 1, 1965, see section 809(f) of Pub. L. 89-44, set out as a note under section 6420 of this title.

CROSS REFERENCES

Application of laws relating to assessment, see section 7851 of this title.

Assessment of transferees, see section 6901 et seq. of this title.

Collection after assessment, see section 6502 of this title.

False or no return, collection without assessment, see section 6501 of this title.

Limitation on assessment, see section 6501 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 73, 5007, 6213 of this title.

**§ 6202. Establishment by regulations of mode or time of assessment**

If the mode or time for the assessment of any internal revenue tax (including interest, additional amounts, additions to the tax, and assessable penalties) is not otherwise provided for, the Secretary may establish the same by regulations.

(Aug. 16, 1954, ch. 736, 68A Stat. 768; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834.)

AMENDMENTS

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

CROSS REFERENCES

Rules and regulations for collection of taxes, see section 7805 of this title.

**§ 6203. Method of assessment**

The assessment shall be made by recording the liability of the taxpayer in the office of the Secretary in accordance with rules or regulations prescribed by the Secretary. Upon request of the taxpayer, the Secretary shall furnish the taxpayer a copy of the record of the assessment.

(Aug. 16, 1954, ch. 736, 68A Stat. 768; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834.)

AMENDMENTS

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

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 6303 of this title.

**§ 6204. Supplemental assessments**

**(a) General rule**

The Secretary may, at any time within the period prescribed for assessment, make a supplemental assessment whenever it is ascertained that any assessment is imperfect or incomplete in any material respect.

**(b) Restrictions on assessment**

**For restrictions on assessment of deficiencies in income, estate, gift, and certain excise taxes, see section 6213.**

(Aug. 16, 1954, ch. 736, 68A Stat. 768; Sept. 2, 1974, Pub. L. 93-406, title II, §1016(a)(27), 88 Stat. 932; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834.)

AMENDMENTS

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

1974—Subsec. (b). Pub. L. 93-406 substituted “gift, and certain excise taxes” for “and gift taxes”.

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-406 applicable, except as otherwise provided in section 1017(c) through (i) of Pub. L. 93-406, for plan years beginning after Sept. 2, 1974, and, in the case of plans in existence on Jan. 1, 1974, amendment by Pub. L. 93-406 applicable for plan years beginning after Dec. 31, 1975, see section 1017 of Pub. L. 93-406, set out as an Effective Date; Transitional Rules note under section 410 of this title.

**§ 6205. Special rules applicable to certain employment taxes**

**(a) Adjustment of tax**

**(1) General rule**

If less than the correct amount of tax imposed by section 3101, 3111, 3201, 3221, or 3402 is paid with respect to any payment of wages or compensation, proper adjustments, with respect to both the tax and the amount to be deducted, shall be made, without interest, in such manner and at such times as the Secretary may by regulations prescribe.

**(2) United States as employer**

For purposes of this subsection, in the case of remuneration received from the United States or a wholly-owned instrumentality thereof during any calendar year, each head of a Federal agency or instrumentality who