

gain on such recovery which under section 1351(e) is considered as gain on the involuntary conversion of property.

**(g) Failure to pay installment**

If any installment under this section is not paid on or before the date fixed for its payment by this section (including any extension of time for the payment of such installment), the unpaid portion of the tax payable in installments shall be paid upon notice and demand from the Secretary.

**(h) Cross-references**

**(1) Security.—For authority of the Secretary to require security in the case of an extension under this section, see section 6165.**

**(2) Period of limitation.—For extension of the period of limitation in the case of an extension under this section, see section 6503(e).**

(Added Pub. L. 89-384, §1(d), Apr. 8, 1966, 80 Stat. 102; amended Pub. L. 93-625, §7(d)(2), (3), Jan. 3, 1975, 88 Stat. 2115; Pub. L. 94-455, title XIX, §§1902(b)(2)(B), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1806, 1834; Pub. L. 114-41, title II, §2006(a)(2)(D), July 31, 2015, 129 Stat. 457.)

AMENDMENTS

2015—Subsecs. (a), (c). Pub. L. 114-41 substituted “fourth month” for “third month” in concluding provisions.

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

Subsec. (h). Pub. L. 94-455, §§1902(b)(2)(B), 1906(b)(13)(A), substituted “section 6503(e)” for “section 6503(f)”, and struck out “or his delegate” after “Secretary”.

1975—Subsec. (e). Pub. L. 93-625, §7(d)(2), struck out provision that in applying section 6601(j) (relating to the application of the 4-percent interest rate in the case of recoveries of foreign expropriation losses to which this section applies) in the case of a deficiency, the entire amount which was prorated to installments under this section shall be treated as an amount of tax the payment of which was extended under this section.

Subsec. (h). Pub. L. 93-625, §7(d)(3), struck out par. (1) providing a cross reference for payment of interest at 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 2015 AMENDMENT

Amendment by Pub. L. 114-41 applicable to returns for taxable years beginning after Dec. 31, 2015, with special rule for certain C corporations, see section 2006(a)(3) of Pub. L. 114-41, set out as a note under section 170 of this title.

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 2012 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) sus-

tained after Dec. 31, 1958, see section 2 of Pub. L. 89-384, set out as a note under section 1351 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. Treatment of partnerships .....	6221
[D. Repealed] .....	

AMENDMENTS

2015—Pub. L. 114-74, title XI, §1101(a), (b)(2), (c)(2), Nov. 2, 2015, 129 Stat. 625, 637, added item for subchapter C and struck out former items for subchapter C “Tax treatment of partnership items” and subchapter D “Treatment of electing large partnerships”.

1997—Pub. L. 105-34, title XII, §1222(c), Aug. 5, 1997, 111 Stat. 1019, added item for subchapter D.

1996—Pub. L. 104-188, title I, §1307(c)(3)(C), Aug. 20, 1996, 110 Stat. 1782, struck out item for subchapter D “Tax treatment of subchapter S items”.

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.

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 certain sections.
6207.	Cross references.

AMENDMENTS

2005—Pub. L. 109-59, title XI, §11163(d)(4), Aug. 10, 2005, 119 Stat. 1975, substituted “certain sections” for “sections 6420, 6421, and 6427” in item 6206.

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.

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.

§ 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

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

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 (or payments under section 6225(c)(2)(B)(i)) 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.

**(4) Certain orders of criminal restitution**

**(A) In general**

The Secretary shall assess and collect the amount of restitution under an order pursuant to section 3556 of title 18, United States Code, for failure to pay any tax imposed under this title in the same manner as if such amount were such tax.

**(B) Time of assessment**

An assessment of an amount of restitution under an order described in subparagraph (A) shall not be made before all appeals of such order are concluded and the right to make all such appeals has expired.

**(C) Restriction on challenge of assessment**

The amount of such restitution may not be challenged by the person against whom as-

essed on the basis of the existence or amount of the underlying tax liability in any proceeding authorized under this title (including in any suit or proceeding in court permitted under section 7422).

**(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) Required reasonable verification of information returns**

In any court proceeding, if a taxpayer asserts a reasonable dispute with respect to any item of income reported on an information return filed with the Secretary under subpart B or C of part III of subchapter A of chapter 61 by a third party and the taxpayer has fully cooperated with the Secretary (including providing, within a reasonable period of time, access to and inspection of all witnesses, information, and documents within the control of the taxpayer as reasonably requested by the Secretary), the Secretary shall have the burden of producing reasonable and probative information concerning such deficiency in addition to such information return.

**(e) 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; Pub. L. 89-44, title VIII, §809(d)(4)(A), June 21, 1965, 79 Stat. 168; Pub. L. 91-53, §2(b), Aug. 7, 1969, 83 Stat. 92; Pub. L. 91-172, title I, §101(j)(38), Dec. 30, 1969, 83 Stat. 530; Pub. L. 91-258, title II, §207(d)(1), (2), May 21, 1970, 84 Stat. 248; Pub. L. 93-406, title II, §1016(a)(8), Sept. 2, 1974, 88 Stat. 929; Pub. L. 94-12, title II, §204(b)(2), Mar. 29, 1975, 89 Stat. 31; Pub. L. 94-455, title XII, §1206(c)(2), title XIII, §1307(d)(2)(D), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1704, 1727, 1834; Pub. L. 97-424, title V, §515(b)(6)(E), Jan. 6, 1983, 96 Stat. 2182; Pub. L. 98-76, title II, §231(b)(2)(A), Aug. 12, 1983, 97 Stat. 429; Pub. L. 98-369, div. A, title IV, §§412(b)(5), 474(r)(32), July 18, 1984, 98 Stat. 792, 845; Pub. L. 100-203, title X, §10301(b)(3), Dec. 22, 1987, 101 Stat. 1330-429; Pub. L. 100-647, title I, §1015(r)(1), title VII, §7106(c)(2), Nov. 10, 1988, 102 Stat. 3572, 3773; Pub. L. 104-168, title VI, §602(a), July 30, 1996, 110 Stat. 1463; Pub. L. 111-237, §3(a), Aug. 16, 2010, 124 Stat. 2497; Pub. L. 115-141, div. U, title II, §203(b), Mar. 23, 2018, 132 Stat. 1176.)

AMENDMENTS

2018—Subsec. (a)(1). Pub. L. 115-141 inserted “(or payments under section 6225(c)(2)(B)(i))” after “returns or lists”.

2010—Subsec. (a)(4). Pub. L. 111-237 added par. (4).  
 1996—Subsecs. (d), (e). Pub. L. 104-168 added subsec. (d) and redesignated former subsec. (d) as (e).  
 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 2018 AMENDMENT

Amendment by Pub. L. 115-141 effective as if included in section 1101 of Pub. L. 114-74, see section 207 of Pub. L. 115-141, set out as a note under section 6031 of this title.

#### EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-237, §3(c), Aug. 16, 2010, 124 Stat. 2498, provided that: “The amendments made by this section [amending this section and sections 6213 and 6501 of this title] shall apply to restitution ordered after the date of the enactment of this Act [Aug. 16, 2010].”

#### EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-168, title VI, §602(b), July 30, 1996, 110 Stat. 1463, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [July 30, 1996].”

#### EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title I, §1015(r)(4), Nov. 10, 1988, 102 Stat. 3573, 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.

**§ 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; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

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

**§ 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; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

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

**§ 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; Pub. L. 93-406, title II, §1016(a)(27), Sept. 2, 1974, 88 Stat. 932; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 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 makes a return pursuant to section 3122 and each agent, designated by the head of a Federal agency or instrumentality, who makes a return pursuant to such section shall be deemed a separate employer.

**(3) Guam or American Samoa as employer**

For purposes of this subsection, in the case of remuneration received during any calendar year from the Government of Guam, the Government of American Samoa, a political subdivision of either, or any instrumentality of any one or more of the foregoing which is wholly owned thereby, the Governor of Guam, the Governor of American Samoa, and each agent designated by either who makes a return pursuant to section 3125 shall be deemed a separate employer.

**(4) District of Columbia as employer**

For purposes of this subsection, in the case of remuneration received during any calendar year from the District of Columbia or any instrumentality which is wholly owned thereby, the Mayor of the District of Columbia and each agent designated by him who makes a return pursuant to section 3125 shall be deemed a separate employer.

**(5) States and political subdivisions as employer**

For purposes of this subsection, in the case of remuneration received from a State or any political subdivision thereof (or any instrumentality of any one or more of the foregoing which is wholly owned thereby) during any calendar year, each head of an agency or instrumentality, and each agent designated by either, who makes a return pursuant to section 3125 shall be deemed a separate employer.

**(b) Underpayments**

If less than the correct amount of tax imposed by section 3101, 3111, 3201, 3221, or 3402 is paid or deducted with respect to any payment of wages or compensation and the underpayment cannot be adjusted under subsection (a) of this section, the amount of the underpayment shall be assessed and collected in such manner and at such