

Pub. L. 94-331, §3(b), 90 Stat. 782; Sept. 3, 1976, Pub. L. 94-396, §2(a)(2), 90 Stat. 1201; Sept. 17, 1976, Pub. L. 94-414, §3(b), 90 Stat. 1273; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834; Aug. 13, 1981, Pub. L. 97-34, title VII, §725(c)(3), 95 Stat. 346; Sept. 3, 1982, Pub. L. 97-248, title III, §328(b)(3), 96 Stat. 618, related to installment payments of estimated income tax by individuals.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

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

[§ 6154. Repealed. Pub. L. 100-203, title X, § 10301(b)(1), Dec. 22, 1987, 101 Stat. 1330-429]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 760; Feb. 26, 1964, Pub. L. 88-272, title I, §122(a), 78 Stat. 25; Mar. 15, 1966, Pub. L. 89-368, title I, §104(a), 80 Stat. 64; June 28, 1968, Pub. L. 90-364, title I, §103(b), 82 Stat. 260; Dec. 23, 1975, Pub. L. 94-164, §5(c), 89 Stat. 975; June 30, 1976, Pub. L. 94-331, §3(c), 90 Stat. 782; Sept. 3, 1976, Pub. L. 94-396, §2(a)(3), 90 Stat. 1201; Sept. 17, 1976, Pub. L. 94-414, §3(c), 90 Stat. 1273; Oct. 4, 1976, Pub. L. 94-455, title IX, §901(c)(3), title XIX, §1906(a)(10), (b)(13)(A), 90 Stat. 1607, 1825, 1834; Nov. 6, 1978, Pub. L. 95-600, title III, §301(b)(20)(A), 92 Stat. 2823; Jan. 12, 1983, Pub. L. 97-448, title II, §201(j)(2), 96 Stat. 2396; Oct. 17, 1986, Pub. L. 99-499, title V, §516(b)(4)(A), 100 Stat. 1771; Oct. 22, 1986, Pub. L. 99-514, title VII, §701(d)(1), title XV, §1542(a), 100 Stat. 2341, 2751; Nov. 10, 1988, Pub. L. 100-647, title I, §1007(g)(10), 1015(h), 102 Stat. 3435, 3571, related to installment payments of estimated income tax by corporations.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

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

§ 6155. Payment on notice and demand

(a) General rule

Upon receipt of notice and demand from the Secretary, there shall be paid at the place and time stated in such notice the amount of any tax (including any interest, additional amounts, additions to tax, and assessable penalties) stated in such notice and demand.

(b) Cross references

(1) For restrictions on assessment and collection of deficiency assessments of taxes subject to the jurisdiction of the Tax Court, see sections 6212 and 6213.

(2) For provisions relating to assessment of claims allowed in a receivership proceeding, see section 6873.

(3) For provisions relating to jeopardy assessments, see subchapter A of chapter 70.

(Aug. 16, 1954, ch. 736, 68A Stat. 760; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-589, §6(i)(7), Dec. 24, 1980, 94 Stat. 3410.)

Editorial Notes

AMENDMENTS

1980—Subsec. (b)(2). Pub. L. 96-589 struck out reference to a bankruptcy proceeding.

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

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-589 effective Oct. 1, 1979, but not applicable to proceedings under Title 11, Bankruptcy, commenced before Oct. 1, 1979, see section 7(e) of Pub. L. 96-589, set out as a note under section 108 of this title.

[§ 6156. Repealed. Pub. L. 108-357, title VIII, § 867(b)(1), Oct. 22, 2004, 118 Stat. 1622]

Section, added Pub. L. 87-61, title II, §203(c)(1), June 29, 1961, 75 Stat. 125; amended Pub. L. 91-258, title II, §206(b), (d)(2), May 21, 1970, 84 Stat. 245, 246; Pub. L. 91-605, title III, §303(a)(10), Dec. 31, 1970, 84 Stat. 1744; Pub. L. 94-280, title III, §303(a)(10), May 5, 1976, 90 Stat. 456; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-599, title V, §502(a)(9), Nov. 6, 1978, 92 Stat. 2756; Pub. L. 97-248, title II, §280(c)(2)(C)-(E), Sept. 3, 1982, 96 Stat. 564; Pub. L. 97-424, title V, §516(a)(6), Jan. 6, 1983, 96 Stat. 2183; Pub. L. 100-17, title V, §502(d)(2), Apr. 2, 1987, 101 Stat. 257; Pub. L. 101-508, title XI, §1121(f)(2), Nov. 5, 1990, 104 Stat. 1388-427; Pub. L. 102-240, title VIII, §8002(c)(2), Dec. 18, 1991, 105 Stat. 2203; Pub. L. 105-178, title IX, §9002(a)(2)(B), June 9, 1998, 112 Stat. 500, related to installment payments of tax on use of highway motor vehicles.

A prior section 6156 was renumbered section 6157 of this title, prior to repeal by Pub. L. 91-53, §2(a), Aug. 7, 1969, 83 Stat. 91.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable periods beginning after Oct. 22, 2004, see section 867(e) of Pub. L. 108-357, set out as an Effective Date of 2004 Amendment note under section 4481 of this title.

§ 6157. Payment of Federal unemployment tax on quarterly or other time period basis

(a) General rule

Every person who for the calendar year is an employer (as defined in section 3306(a)) shall—

(1) if the person is such an employer for the preceding calendar year (determined by only taking into account wages paid and employment during such preceding calendar year), compute the tax imposed by section 3301 for each of the first 3 calendar quarters in the calendar year on wages paid for services with respect to which the person is such an employer for such preceding calendar year (as so determined), and

(2) if the person is not such an employer for the preceding calendar year with respect to any services (as so determined), compute the tax imposed by section 3301 on wages paid for services with respect to which the person is not such an employer for the preceding calendar year (as so determined)—

(A) for the period beginning with the first day of the calendar year and ending with the last day of the calendar quarter (excluding the last calendar quarter) in which such person becomes such an employer with respect to such services, and

(B) for the third calendar quarter of such year, if the period specified in subparagraph