

after Sept. 2, 1958, see section 1(c) of Pub. L. 85-859, Sept. 2, 1958, 72 Stat. 1275.

PLAN AMENDMENTS NOT REQUIRED UNTIL
JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

§ 6502. Collection after assessment

(a) Length of period

Where the assessment of any tax imposed by this title has been made within the period of limitation properly applicable thereto, such tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding begun—

(1) within 10 years after the assessment of the tax, or

(2) if—

(A) there is an installment agreement between the taxpayer and the Secretary, prior to the date which is 90 days after the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer at the time the installment agreement was entered into; or

(B) there is a release of levy under section 6343 after such 10-year period, prior to the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer before such release.

If a timely proceeding in court for the collection of a tax is commenced, the period during which such tax may be collected by levy shall be extended and shall not expire until the liability for the tax (or a judgment against the taxpayer arising from such liability) is satisfied or becomes unenforceable.

(b) Date when levy is considered made

The date on which a levy on property or rights to property is made shall be the date on which the notice of seizure provided in section 6335(a) is given.

(Aug. 16, 1954, ch. 736, 68A Stat. 806; Pub. L. 89-719, title I, § 113(b), Nov. 2, 1966, 80 Stat. 1146; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 100-647, title I, § 1015(u)(1), Nov. 10, 1988, 102 Stat. 3573; Pub. L. 101-239, title VII, § 7811(k)(2), Dec. 19, 1989, 103 Stat. 2412; Pub. L. 101-508, title XI, § 11317(a), Nov. 5, 1990, 104 Stat. 1388-458; Pub. L. 105-206, title III, § 3461(a), July 22, 1998, 112 Stat. 764.)

Editorial Notes

AMENDMENTS

1998—Subsec. (a). Pub. L. 105-206, § 3461(a)(2), struck out first sentence of concluding provisions which read as follows: “The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.”

Subsec. (a)(2). Pub. L. 105-206, § 3461(a)(1), added par. (2) and struck out former par. (2) which read as follows: “prior to the expiration of any period for collection agreed upon in writing by the Secretary and the tax-

payer before the expiration of such 10-year period (or, if there is a release of levy under section 6343 after such 10-year period, then before such release).”

1990—Subsec. (a)(1). Pub. L. 101-508, § 11317(a)(1), substituted “10 years” for “6 years”.

Subsec. (a)(2). Pub. L. 101-508, § 11317(a)(2), substituted “10-year period” for “6-year period” wherever appearing.

1989—Subsec. (a). Pub. L. 101-239 substituted “unenforceable” for “enforceable” in last sentence.

1988—Subsec. (a). Pub. L. 100-647 amended last sentence generally. Prior to amendment, last sentence read as follows: “The period provided by this subsection during which a tax may be collected by levy shall not be extended or curtailed by reason of a judgment against the taxpayer.”

1976—Subsec. (a)(2). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

1966—Subsec. (a). Pub. L. 89-719 inserted sentence at end providing that the period provided by this subsection during which a tax may be collected by levy shall not be extended or curtailed by reason of a judgment against the taxpayer.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1998 AMENDMENT

Amendments by Pub. L. 105-206 applicable to requests to extend period of limitations made after Dec. 31, 1999, with special provisions relating to requests made on or before such date, see section 3461(c) of Pub. L. 105-206, set out as a note under section 6501 of this title.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 applicable to taxes assessed after Nov. 5, 1990, and to taxes assessed on or before that date if the period specified in this section (determined without regard to the amendments made by Pub. L. 101-508) for collection of such taxes has not expired as of such date, see section 11317(c) of Pub. L. 101-508, set out as a note under section 6323 of this title.

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 7817 of Pub. L. 101-239, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title I, § 1015(u)(2), Nov. 10, 1988, 102 Stat. 3573, provided that: “The amendment made by this subsection [amending this section] shall apply to levies issued after the date of the enactment of this Act [Nov. 10, 1988].”

EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-719 applicable after Nov. 2, 1966, regardless of when title or lien of United States arose or when lien or interest of another person was acquired, except in a case in which a lien or title derived from enforcement of a lien held by United States has been enforced by a civil action or suit which has become final by judgment, sale, or agreement before Nov. 2, 1966, or in a case in which the amendment would impair a priority held by any person other than United States holding a lien or interest prior to Nov. 2, 1966, operate to increase liability of such person, or shorten the time for bringing suit with respect to transactions occurring before Nov. 2, 1966, see section 114(a)-(c) of Pub. L. 89-719, set out as a note under section 6323 of this title.

§ 6503. Suspension of running of period of limitation

(a) Issuance of statutory notice of deficiency

(1) General rule

The running of the period of limitations provided in section 6501 or 6502 on the making of

assessments or the collection by levy or a proceeding in court, in respect of any deficiency as defined in section 6211 (relating to income, estate, gift and certain excise taxes), shall (after the mailing of a notice under section 6212(a)) be suspended for the period during which the Secretary is prohibited from making the assessment or from collecting by levy or a proceeding in court (and in any event, if a proceeding in respect of the deficiency is placed on the docket of the Tax Court, until the decision of the Tax Court becomes final), and for 60 days thereafter.

(2) Corporation joining in consolidated income tax return

If a notice under section 6212(a) in respect of a deficiency in tax imposed by subtitle A for any taxable year is mailed to a corporation, the suspension of the running of the period of limitations provided in paragraph (1) of this subsection shall apply in the case of corporations with which such corporation made a consolidated income tax return for such taxable year.

(b) Assets of taxpayer in control or custody of court

The period of limitations on collection after assessment prescribed in section 6502 shall be suspended for the period the assets of the taxpayer are in the control or custody of the court in any proceeding before any court of the United States or of any State or of the District of Columbia, and for 6 months thereafter.

(c) Taxpayer outside United States

The running of the period of limitations on collection after assessment prescribed in section 6502 shall be suspended for the period during which the taxpayer is outside the United States if such period of absence is for a continuous period of at least 6 months. If the preceding sentence applies and at the time of the taxpayer's return to the United States the period of limitations on collection after assessment prescribed in section 6502 would expire before the expiration of 6 months from the date of his return, such period shall not expire before the expiration of such 6 months.

(d) Extensions of time for payment of estate tax

The running of the period of limitation for collection of any tax imposed by chapter 11 shall be suspended for the period of any extension of time for payment granted under the provisions of section 6161(a)(2) or (b)(2) or under the provisions of section 6163 or 6166.

(e) Extensions of time for payment of tax attributable to recoveries of foreign expropriation losses

The running of the period of limitations for collection of the tax attributable to a recovery of a foreign expropriation loss (within the meaning of section 6167(f)) shall be suspended for the period of any extension of time for payment under subsection (a) or (b) of section 6167.

(f) Wrongful seizure of or lien on property of third party

(1) Wrongful seizure

The running of the period under section 6502 shall be suspended for a period equal to the pe-

riod from the date property (including money) of a third party is wrongfully seized or received by the Secretary to the date the Secretary returns property pursuant to section 6343(b) or the date on which a judgment secured pursuant to section 7426 with respect to such property becomes final, and for 30 days thereafter. The running of such period shall be suspended under this paragraph only with respect to the amount of such assessment equal to the amount of money or the value of specific property returned.

(2) Wrongful lien

In the case of any assessment for which a lien was made on any property, the running of the period under section 6502 shall be suspended for a period equal to the period beginning on the date any person becomes entitled to a certificate under section 6325(b)(4) with respect to such property and ending on the date which is 30 days after the earlier of—

(A) the earliest date on which the Secretary no longer holds any amount as a deposit or bond provided under section 6325(b)(4) by reason of such deposit or bond being used to satisfy the unpaid tax or being refunded or released; or

(B) the date that the judgment secured under section 7426(b)(5) becomes final.

The running of such period shall be suspended under this paragraph only with respect to the amount of such assessment equal to the value of the interest of the United States in the property plus interest, penalties, additions to the tax, and additional amounts attributable thereto.

(g) Suspension pending correction

The running of the periods of limitations provided in sections 6501 and 6502 on the making of assessments or the collection by levy or a proceeding in court in respect of any tax imposed by chapter 42 or section 507, 4971, or 4975 shall be suspended for any period described in section 507(g)(2) or during which the Secretary has extended the time for making correction under section 4963(e).

(h) Cases under title 11 of the United States Code

The running of the period of limitations provided in section 6501 or 6502 on the making of assessments or collection shall, in a case under title 11 of the United States Code, be suspended for the period during which the Secretary is prohibited by reason of such case from making the assessment or from collecting and—

(1) for assessment, 60 days thereafter, and

(2) for collection, 6 months thereafter.

(i) Extension of time for payment of undistributed PFIC earnings tax liability

The running of any period of limitations for collection of any amount of undistributed PFIC earnings tax liability (as defined in section 1294(b)) shall be suspended for the period of any extension of time under section 1294 for payment of such amount.

(j) Extension in case of certain summonses

(1) In general

If any designated summons is issued by the Secretary to a corporation (or to any other

person to whom the corporation has transferred records) with respect to any return of tax by such corporation for a taxable year (or other period) for which such corporation is being examined under the coordinated industry case program (or any successor program) of the Internal Revenue Service, the running of any period of limitations provided in section 6501 on the assessment of such tax shall be suspended—

(A) during any judicial enforcement period—

- (i) with respect to such summons, or
- (ii) with respect to any other summons which is issued during the 30-day period which begins on the date on which such designated summons is issued and which relates to the same return as such designated summons, and

(B) if the court in any proceeding referred to in paragraph (3) requires any compliance with a summons referred to in subparagraph (A), during the 120-day period beginning with the 1st day after the close of the suspension under subparagraph (A).

If subparagraph (B) does not apply, such period shall in no event expire before the 60th day after the close of the suspension under subparagraph (A).

(2) Designated summons

For purposes of this subsection—

(A) In general

The term “designated summons” means any summons issued for purposes of determining the amount of any tax imposed by this title if—

- (i) the issuance of such summons is preceded by a review and written approval of such issuance by the Commissioner of the relevant operating division of the Internal Revenue Service and the Chief Counsel which—

(I) states facts clearly establishing that the Secretary has made reasonable requests for the information that is the subject of the summons, and

(II) is attached to such summons,

- (ii) such summons is issued at least 60 days before the day on which the period prescribed in section 6501 for the assessment of such tax expires (determined with regard to extensions), and

(iii) such summons clearly states that it is a designated summons for purposes of this subsection.

(B) Limitation

A summons which relates to any return shall not be treated as a designated summons if a prior summons which relates to such return was treated as a designated summons for purposes of this subsection.

(3) Judicial enforcement period

For purposes of this subsection, the term “judicial enforcement period” means, with respect to any summons, the period—

- (A) which begins on the day on which a court proceeding with respect to such summons is brought, and

(B) which ends on the day on which there is a final resolution as to the summoned person’s response to such summons.

(4) Establishment that reasonable requests for information were made

In any court proceeding described in paragraph (3), the Secretary shall establish that reasonable requests were made for the information that is the subject of the summons.

(k) Cross references

For suspension in case of—

(1) Deficiency dividends of a personal holding company, see section 547(f).

(2) Receiverships, see subchapter B of chapter 70.

(3) Claims against transferees and fiduciaries, see chapter 71.

(4) Tax return preparers, see section 6694(c)(3).

(5) Deficiency dividends in the case of a regulated investment company or a real estate investment trust, see section 860(h).

(Aug. 16, 1954, ch. 736, 68A Stat. 806; Aug. 6, 1956, ch. 1020, §2, 70 Stat. 1075; Pub. L. 85–866, title II, §206(d), Sept. 2, 1958, 72 Stat. 1685; Pub. L. 89–384, §1(e), Apr. 8, 1966, 80 Stat. 104; Pub. L. 89–719, title I, §106, Nov. 2, 1966, 80 Stat. 1139; Pub. L. 91–172, title I, §101(g)(4), (j)(46), Dec. 30, 1969, 83 Stat. 525, 531; Pub. L. 93–406, title II, §1016(a)(15), Sept. 2, 1974, 88 Stat. 930; Pub. L. 94–452, §3(b), Oct. 2, 1976, 90 Stat. 1514; Pub. L. 94–455, title XII, §1203(h)(1), title XVI, §1601(f)(2), title XIX, §§1902(b)(2)(A), 1906(b)(13)(A), title XX, §2004(c)(4), Oct. 4, 1976, 90 Stat. 1694, 1746, 1806, 1834, 1868; Pub. L. 95–227, §4(d)(6), Feb. 10, 1978, 92 Stat. 23; Pub. L. 95–600, title III, §362(d)(5), Nov. 6, 1978, 92 Stat. 2852; Pub. L. 96–222, title I, §108(b)(1)(A), Apr. 1, 1980, 94 Stat. 226; Pub. L. 96–589, §6(a), (i)(11), Dec. 24, 1980, 94 Stat. 3407, 3411; Pub. L. 96–596, §2(a)(4)(D), (E), Dec. 24, 1980, 94 Stat. 3472; Pub. L. 97–34, title IV, §422(e)(7), Aug. 13, 1981, 95 Stat. 316; Pub. L. 98–369, div. A, title III, §305(b)(4), July 18, 1984, 98 Stat. 784; Pub. L. 99–514, title XII, §1235(d), title XVIII, §1875(d)(2)(B)(ii), Oct. 22, 1986, 100 Stat. 2575, 2896; Pub. L. 100–203, title X, §10712(c)(3), Dec. 22, 1987, 101 Stat. 1330–467; Pub. L. 101–508, title XI, §§1131(a), 11801(c)(20)(A), Nov. 5, 1990, 104 Stat. 1388–453, 1388–528; Pub. L. 104–168, title X, §1002(a)–(c), July 30, 1996, 110 Stat. 1468; Pub. L. 104–188, title I, §1702(h)(17), Aug. 20, 1996, 110 Stat. 1874; Pub. L. 105–34, title XII, §1237(c)(2), Aug. 5, 1997, 111 Stat. 1026; Pub. L. 105–206, title III, §3106(b)(3), July 22, 1998, 112 Stat. 734; Pub. L. 110–28, title VIII, §8246(a)(2)(E), May 25, 2007, 121 Stat. 201; Pub. L. 114–74, title XI, §1101(f)(4), Nov. 2, 2015, 129 Stat. 638; Pub. L. 115–141, div. U, title IV, §401(a)(296), Mar. 23, 2018, 132 Stat. 1198; Pub. L. 116–25, title I, §1207(a)–(c), July 1, 2019, 133 Stat. 990, 991.)

Editorial Notes

CODIFICATION

Pub. L. 94–452, §3(b), redesignated subsec. (i), relating to cross references, as subsec. (j) and added a new subsec. (i), relating to extension of time for collecting certain taxes.

Pub. L. 95–455, §1902(b)(2)(A), repealed subsec. (e) and (without reference to the amendment made by Pub. L. 94–452) renumbered subsecs. (f) to (i) as (e) to (h), with the result that the section was then comprised of sub-

secs. (a) to (h) and subsec. (j), relating to cross references.

Pub. L. 94-455, §§1203(h)(1), 1601(f)(2), and Pub. L. 95-600, §362(d)(5), amended the subsection relating to cross references, such subsection being described as either (h) or (i).

Pub. L. 96-596, §2(a)(4)(E) and (F), redesignated subsec. (j), relating to cross references, as subsec. (i) and provided that the above cited amendments by Pub. L. 94-455 and Pub. L. 95-600 shall be deemed to have been amendments of the redesignated subsec. (i).

Pub. L. 96-589 again redesignated subsec. (i), relating to cross references, as subsec. (j) and added a new subsec. (i), relating to cases under title 11.

AMENDMENTS

2019—Subsec. (j)(1). Pub. L. 116-25, §1207(a), substituted “coordinated industry case program” for “coordinated examination program” in introductory provisions.

Subsec. (j)(2)(A)(i). Pub. L. 116-25, §1207(b), amended cl. (i) generally. Prior to amendment, cl. (i) read as follows: “the issuance of such summons is preceded by a review of such issuance by the regional counsel of the Office of Chief Counsel for the region in which the examination of the corporation is being conducted.”

Subsec. (j)(4). Pub. L. 116-25, §1207(c), added par. (4).
2018—Subsec. (a)(1). Pub. L. 115-141, which directed amendment of par. (1) by substituting “section 6230(a)” for “section 6230(a).”, was executed by substituting “section 6501 or 6502” for “section 6501 or 6502.”, to reflect the probable intent of Congress and the amendment made by Pub. L. 114-74. See 2015 Amendment note below.

2015—Subsec. (a)(1). Pub. L. 114-74 struck out “(or section 6229, but only with respect to a deficiency described in paragraph (2)(A) or (3) of section 6230(a))” after “section 6501 or 6502”.

2007—Subsec. (k)(4). Pub. L. 110-28 substituted “Tax return preparers” for “Income tax return preparers”.

1998—Subsec. (f). Pub. L. 105-206 amended heading and text of subsec. (f) generally. Prior to amendment, text read as follows: “The running of the period of limitations on collection after assessment prescribed in section 6502 shall be suspended for a period equal to the period from the date property (including money) of a third party is wrongfully seized or received by the Secretary to the date the Secretary returns property pursuant to section 6343(b) or the date on which a judgment secured pursuant to section 7426 with respect to such property becomes final, and for 30 days thereafter. The running of the period of limitations on collection after assessment shall be suspended under this subsection only with respect to the amount of such assessment equal to the amount of money or the value of specific property returned.”

1997—Subsec. (a)(1). Pub. L. 105-34 substituted “paragraph (2)(A) or (3) of section 6230(a)” for “section 6230(a)(2)(A)”.

1996—Subsec. (j). Pub. L. 104-188, §1702(h)(17)(A), which directed that the subsection relating to extension in case of certain summonses be redesignated as (j), could not be executed, because that subsection (formerly subsec. (k)) was previously redesignated (j) by Pub. L. 101-508, §11801(c)(20)(A). See 1990 Amendment note below.

Pub. L. 104-168, §1002(c), which directed that subsec. (k) be redesignated as (j), could not be executed, because that subsection was redesignated (j) by Pub. L. 101-508, §11801(c)(20)(A). See 1990 Amendment note below.

Subsec. (j)(1). Pub. L. 104-168, §1002(b), which directed substitution of “to a corporation (or to any other person to whom the corporation has transferred records) with respect to any return of tax by such corporation for a taxable year (or other period) for which such corporation is being examined under the coordinated examination program (or any successor program) of the Internal Revenue Service” for “with respect to any return of tax by a corporation” in subsec. (k)(1), was exe-

cuted by making the substitution in subsec. (j)(1) to reflect the probable intent of Congress and the amendment by Pub. L. 101-508, §11801(c)(20)(A), which redesignated subsec. (k) as (j). See 1990 Amendment note below.

Subsec. (j)(2)(A). Pub. L. 104-168, §1002(a), which directed addition of cl. (i) and redesignation of former cls. (i) and (ii) as (ii) and (iii), respectively, in subsec. (k)(2)(A), was executed by making the amendment in subsec. (j)(2)(A) to reflect the probable intent of Congress and the amendment by Pub. L. 101-508, §11801(c)(20)(A), which redesignated subsec. (k) as (j). See 1990 Amendment note below.

Subsec. (k). Pub. L. 104-188, §1702(h)(17)(B), redesignated the subsection relating to cross references (subsec. (l)) as (k).

Pub. L. 104-188, §1702(h)(17)(A), which directed that the subsection relating to extension in case of certain summonses be redesignated as (j), could not be executed, because that subsection (formerly subsec. (k)) was previously redesignated (j) by Pub. L. 101-508, §11801(c)(20)(A). See 1990 Amendment note below.

Pub. L. 104-168, §1002(c), which directed that subsec. (k) be redesignated as (j), could not be executed, because that subsection was redesignated (j) by Pub. L. 101-508, §11801(c)(20)(A). See 1990 Amendment note below.

Subsec. (l). Pub. L. 104-188, §1702(h)(17)(B), redesignated the subsection relating to cross references (subsec. (l)) as (k).

Pub. L. 104-168, §1002(c), which directed that subsec. (l) be redesignated as (k), could not be executed, because that subsection was redesignated (k) by Pub. L. 104-188, §1702(h)(17). See above and see Effective Date of 1996 Amendments note below.

1990—Subsecs. (h) to (j). Pub. L. 101-508, §11801(c)(20)(A), redesignated subsecs. (i) and (j) as (h) and (i), respectively, and struck out former subsec. (h) “Extension of time for collecting tax attributable to divestitures pursuant to Bank Holding Company Act Amendments of 1970” which read as follows: “The running of the period of limitations for collection of the tax attributable to a sale with respect to which the taxpayer makes an election under section 6158(a) shall be suspended for the period during which there are any unpaid installments of such tax.”

Subsec. (k). Pub. L. 101-508, §11801(c)(20)(A), redesignated subsec. (k) as (j).

Pub. L. 101-508, §11311(a), added subsec. (k). Former subsec. (k) redesignated (l).

Subsec. (l). Pub. L. 101-508, §11311(a), redesignated subsec. (k) as (l).

1987—Subsec. (g). Pub. L. 100-203 struck out “4951, 4952,” before “4971”.

1986—Subsec. (a)(1). Pub. L. 99-514, §1875(d)(2)(B)(ii), substituted “section 6501 or 6502 (or section 6229, but only with respect to a deficiency described in section 6230(a)(2)(A).)” for “section 6501 or 6502”.

Subsecs. (j), (k). Pub. L. 99-514, §1235(d), added subsec. (j) and redesignated former subsec. (j) as (k).

1984—Subsec. (g). Pub. L. 98-369 substituted “section 4963(e)” for “section 4962(e)”.

1981—Subsec. (d). Pub. L. 97-34 struck out reference to section 6166A.

1980—Subsec. (g). Pub. L. 96-596, §2(a)(4)(D), substituted “section 4962(e)” for “section 4941(e)(4), 4942(j)(2), 4943(d)(3), 4944(e)(3), 4945(i)(2), 4951(e)(4), 4952(e)(2), 4971(c)(3), or 4975(f)(6)”.

Pub. L. 96-222 substituted “4951, 4952, 4971, or 4975” for “4971, 4975, 4985, or 4986” and “4951(e)(4), 4952(e)(2), 4971(c)(3), or 4975(f)(6)” for “4971(c)(3), 4975(f)(6), 4985(e)(4), or 4986(e)(2)”.

Subsec. (i). Pub. L. 96-589, §6(a), added subsec. (i) and redesignated former subsec. (i), relating to cross references, as (j). See Codification note set out above.

Pub. L. 96-596, §2(a)(4)(E), redesignated subsec. (j), relating to cross references, as (i). See Codification note set out above.

Subsec. (j). Pub. L. 96-589, §6(a), (i)(11), redesignated former subsec. (i), relating to cross references, as (j),

and in par. (2) of subsec. (j) as so redesignated, struck out reference to bankruptcy. See Codification note set out above.

Pub. L. 96-596, §2(a)(4)(E), redesignated former subsec. (j), relating to cross references, as (i). See Codification note set out above.

1978—Subsec. (g). Pub. L. 95-227 inserted provisions relating to sections 4985 and 4986 and substituted “4975(f)(6)” for “4975(f)(4)”.

Subsec. (j)(5). Pub. L. 95-600, as amended by Pub. L. 96-596, §2(a)(4)(E) and (F), substituted “in the case of a regulated investment company or a real estate investment trust, see section 860(h)” for “of a real estate investment trust, see section 859(f)”. See Codification note above.

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

Subsec. (d). Pub. L. 94-455, §2004(c)(4), substituted “section 6163, 6166, or 6166A” for “section 6166”.

Subsec. (e). Pub. L. 94-455, §1902(b)(2)(A), redesignated subsec. (f) as (e). Former subsec. (e), which related to certain powers of appointment, was struck out.

Subsec. (f). Pub. L. 94-455, §§1902(b)(2)(A), 1906(b)(13)(A), redesignated subsec. (g) as (f), and struck out “or his delegate” after “Secretary” wherever appearing. Former subsec. (f) redesignated (e).

Subsec. (g). Pub. L. 94-455, §§1902(b)(2)(A), 1906(b)(13)(A), redesignated subsec. (h) as (g) and struck out “or his delegate” after “Secretary”. Former subsec. (g) redesignated (f).

Subsec. (h). Pub. L. 94-455, §1902(b)(2)(A), redesignated subsec. (i) as (h). Former subsec. (h) redesignated (g). See Codification note above.

Subsec. (i). Pub. L. 94-455, §1902(b)(2)(A), redesignated subsec. (i) as (h).

Pub. L. 94-452 added subsec. (i). Former subsec. (i) redesignated (j).

Subsec. (j). Pub. L. 94-455, §§1203(h)(1), 1601(f)(2), as amended by Pub. L. 96-596, §2(a)(4)(E), (F), added pars. (4) and (5). See Codification note set out above.

Pub. L. 94-452 redesignated former subsec. (i) as (j).

1974—Subsec. (a)(1). Pub. L. 93-406, §1016(a)(15)(A), substituted “certain excise taxes” for “chapter 42 taxes”.

Subsec. (h). Pub. L. 93-406, §1016(a)(15)(B), inserted “or section 4971 or section 4975” after “section 507” and substituted “4945(i)(2), 4971(c)(3), or 4975(f)(4)” for “or 4945(h)(2)”.

1969—Subsec. (a)(1). Pub. L. 91-172, §101(j)(46), inserted reference to chapter 42 taxes.

Subsecs. (h), (i). Pub. L. 91-172, §101(g)(4), added subsec. (h) and redesignated former subsec. (h) as (i).

1966—Subsec. (b). Pub. L. 89-719, §106(a), struck out “(other than the estate of a decedent or of an incompetent)” after “assets of the taxpayer” and “or Territory” after “of any State”.

Subsec. (c). Pub. L. 89-719, §106(b), substituted “Taxpayer outside United States” for “Location of property outside the United States or removal of property from the United States” in heading, and “The running of the period of limitations on collection after assessment prescribed in section 6502 shall be suspended for the period during which the taxpayer is outside the United States if such period of absence is for a continuous period of at least 6 months. If the preceding sentence applies and at the time of the taxpayer’s return to the United States the period of limitations on collection after assessment prescribed in section 6502 would expire before the expiration of 6 months from the date of his return, such period shall not expire before the expiration of such 6 months” for “In case collection is hindered or delayed because property of the taxpayer is situated or held outside the United States or is removed from the United States, the period of limitations on collection after assessment prescribed in section 6502 shall be suspended for the period collection is so hindered or delayed. The total suspension of time under this subsection shall not in the aggregate exceed 6 years.”

Subsec. (f). Pub. L. 89-384 added subsec. (f). Former subsec. (f) redesignated (g).

Subsec. (g). Pub. L. 89-719, §106(c), added subsec. (g) and redesignated former subsec. (g) as (h).

Pub. L. 89-384 redesignated subsec. (f) as (g).

Subsec. (h). Pub. L. 89-719, §106(c), redesignated former subsec. (g) as (h).

1958—Subsec. (d). Pub. L. 85-866 struck out “assessment or” after “period of limitations for” and inserted “or under the provisions of section 6166”.

1956—Subsecs. (e), (f). Act Aug. 6, 1956, added subsec. (e) and redesignated former subsec. (e) as (f).

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-25, title I, §1207(d), July 1, 2019, 133 Stat. 991, provided that: “The amendments made by this section [amending this section] shall apply to summonses issued after the date which is 45 days after the date of the enactment of this Act [July 1, 2019].”

EFFECTIVE DATE OF 2015 AMENDMENT

Amendment by Pub. L. 114-74 applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017, see section 1101(g) of Pub. L. 114-74, set out as an Effective Date note under section 6221 of this title.

EFFECTIVE DATE OF 2007 AMENDMENT

Amendment by Pub. L. 110-28 applicable to returns prepared after May 25, 2007, see section 8246(c) of Pub. L. 110-28, set out as a note under section 6060 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title XII, §1237(d), Aug. 5, 1997, 111 Stat. 1026, provided that: “The amendments made by this section [amending this section and section 6230 of this title] shall take effect as if included in the amendments made by section 402 of the Tax Equity and Fiscal Responsibility Act of 1982 [Pub. L. 97-248].”

EFFECTIVE DATE OF 1996 AMENDMENTS

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.

Pub. L. 104-168, title X, §1002(d), July 30, 1996, 110 Stat. 1468, provided that: “The amendments made by this section [amending this section] shall apply to summonses issued after the date of the enactment of this Act [July 30, 1996].”

EFFECTIVE DATE OF 1990 AMENDMENT

Pub. L. 101-508, title XI, §11311(b), Nov. 5, 1990, 104 Stat. 1388-453, provided that: “The amendment made by subsection (a) [amending this section] shall apply to any tax (whether imposed before, on, or after the date of the enactment of this Act [Nov. 5, 1990]) if the period prescribed by section 6501 of the Internal Revenue Code of 1986 for the assessment of such tax (determined with regard to extensions) has not expired on such date of the [sic] enactment.”

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by Pub. L. 100-203 applicable to taxable years beginning after Dec. 22, 1987, see section 10712(d) of Pub. L. 100-203, set out as an Effective Date note under section 4955 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 1235(d) of Pub. L. 99-514 applicable to taxable years of foreign corporations beginning after Dec. 31, 1986, see section 1235(h) of Pub. L. 99-514, set out as an Effective Date note under section 1291 of this title.

Amendment by section 1875(d)(2)(B)(ii) of Pub. L. 99-514 effective as if included in the Tax Equity and

Fiscal Responsibility Act of 1982, Pub. L. 97-248, see section 1875(d)(2)(C) of Pub. L. 99-514, set out as a note under section 6213 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to taxable events occurring after Dec. 31, 1984, see section 305(c) of Pub. L. 98-369, set out as an Effective Date note under section 4962 of this title.

EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-34 applicable to estates of decedents dying after Dec. 31, 1981, see section 422(f)(1) of Pub. L. 97-34, set out as a note under section 6166 of this title.

EFFECTIVE DATE OF 1980 AMENDMENTS

For effective date of amendment by Pub. L. 96-596 with respect to any first tier tax and to any second tier tax, see section 2(d) of Pub. L. 96-596, set out as an Effective Date note under section 4961 of this title.

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.

Amendment by Pub. L. 96-222 effective as if included in the provisions of the Black Lung Benefits Revenue Act of 1977, Pub. L. 95-227, see section 108(b)(4) of Pub. L. 96-222, set out as a note under section 192 of this title.

EFFECTIVE DATE OF 1978 AMENDMENTS

Amendment by Pub. L. 95-600 applicable with respect to determinations (as defined in section 860(e) of this title) after Nov. 6, 1978, see section 362(e) of Pub. L. 95-600, set out as an Effective Date note under section 860 of this title.

Amendment by Pub. L. 95-227 applicable with respect to contributions, acts, and expenditures made after Dec. 31, 1977, in and for taxable years beginning after such date, see section 4(f) of Pub. L. 95-227, set out as an Effective Date note under section 192 of this title.

EFFECTIVE DATE OF 1976 AMENDMENTS

Amendment by section 1203(h)(1) of Pub. L. 94-455 applicable to documents prepared after Dec. 31, 1976, see section 1203(j) of Pub. L. 94-455, set out as a note under section 7701 of this title.

For effective date of amendment by section 1601(f)(2) of Pub. L. 94-455, see section 1608(a) of Pub. L. 94-455, set out as a note under section 857 of this title.

Amendment by section 1902(b)(2)(A) of Pub. L. 94-455 applicable in the case of 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.

Amendment by section 2004(c)(4) of Pub. L. 94-455 applicable to estates of decedents dying after Dec. 31, 1976, see section 2004(g) of Pub. L. 94-455, set out as a note under section 6166 of this title.

Amendment by Pub. L. 94-452 effective Oct. 1, 1977, see section 3(e) of Pub. L. 94-452, set out as a note under section 6151 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 1969 AMENDMENT

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.

EFFECTIVE DATE OF 1966 AMENDMENTS

Amendment by Pub. L. 89-719 applicable after Nov. 2, 1966, regardless of when title or lien of United States arose or when lien or interest of another person was acquired, except in a case in which a lien or title derived from enforcement of a lien held by United States has been enforced by a civil action or suit which has become final by judgment, sale, or agreement before Nov. 2, 1966, or in a case in which the amendment would impair a priority held by any person other than United States holding a lien or interest prior to Nov. 2, 1966, operate to increase liability of such person, or shorten the time for bringing suit with respect to transactions occurring before Nov. 2, 1966, see section 114(a)-(e) of Pub. L. 89-719, set out as a note under section 6323 of this title.

Amendment by Pub. L. 89-384 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 an Effective Date note under section 1351 of this title.

EFFECTIVE DATE OF 1958 AMENDMENT

For effective date of amendment by Pub. L. 85-866, see section 206(f) of Pub. L. 85-866, set out as a note under section 6161 of this title.

EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act Aug. 6, 1956, applicable in the case of decedents dying after Aug. 16, 1954, see section 3 of act Aug. 6, 1956, set out as a note set out under section 2055 of this title.

SAVINGS PROVISION

For provisions that nothing in amendment by section 11801(c)(20)(A) of Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 45K of this title.

ANNUAL REPORT TO CONGRESS CONCERNING DESIGNATED SUMMONSES

Pub. L. 104-168, title X, §1003, July 30, 1996, 110 Stat. 1468, provided that: "Not later than December 31 of each calendar year after 1995, the Secretary of the Treasury or his delegate shall report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate on the number of designated summonses (as defined in section 6503(j) of the Internal Revenue Code of 1986) which were issued during the preceding 12 months."

PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] or title XVIII [§§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

APPLICATION OF PRIOR AMENDMENTS

Pub. L. 96-596, §2(a)(4)(F), Dec. 24, 1980, 94 Stat. 3472, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: "The amendments made by sections 1203(h)(1) and 1601(f)(2) of the Tax Reform Act of 1976 [Pub. L. 94-455], and the amendment made by section 362(d)(5) of the Revenue Act of 1978 [Pub. L. 95-600], shall be deemed to be amendments to section 6503(i) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954, subsec. (j), as redesignated by section 6(a) of Pub. L. 96-589] (as redesignated by subparagraph (E) [redesignating subsec. (j) as (i)]."

§ 6504. Cross references**For limitation period in case of—**

(1) **Adjustments to accrued foreign taxes, see section 905(c).**

(2) **Change of treatment with respect to itemized deductions where taxpayer and his spouse make separate returns, see section 63(e)(3).**

(3) **Involuntary conversion of property, see section 1033(a)(2)(C) and (D).**

(4) **Application by fiduciary for discharge from personal liability for estate tax, see section 2204.**

(5) **Insolvent banks and trust companies, see section 7507.**

(6) **Service in a combat zone, etc., see section 7508.**

(7) **Claims against transferees and fiduciaries, see chapter 71.**

(8) **Assessments to recover excessive amounts paid under section 6420 (relating to gasoline used on farms), 6421 (relating to gasoline used for certain nonhighway purposes or by local transit systems), or 6427 (relating to fuels not used for taxable purposes) and assessments of civil penalties under section 6675 for excessive claims under section 6420, 6421, or 6427, see section 6206.**

(9) **Assessment and collection of interest, see section 6601(g).**

(10) **Assessment of civil penalties under section 6694 or 6695, see section 6696(d)(1).**

(Aug. 16, 1954, ch. 736, 68A Stat. 807; Apr. 2, 1956, ch. 160, §4(d), 70 Stat. 91; June 29, 1956, ch. 462, title II, §208(e)(5), 70 Stat. 397; Pub. L. 85-866, title I, §84(b), Sept. 2, 1958, 72 Stat. 1664; Pub. L. 88-272, title I, §112(d)(2), Feb. 26, 1964, 78 Stat. 24; Pub. L. 91-172, title II, §213(c)(3), Dec. 30, 1969, 83 Stat. 572; Pub. L. 91-614, title I, §101(d)(2), Dec. 31, 1970, 84 Stat. 1837; Pub. L. 93-625, §7(d)(4), Jan. 3, 1975, 88 Stat. 2115; Pub. L. 94-455, title XII, §1203(h)(2), title XIX, 1901(b)(31)(D), (36)(C), (37)(D), (39)(B), 1906(a)(32), Oct. 4, 1976, 90 Stat. 1694, 1800, 1802, 1803, 1829; Pub. L. 95-30, title I, §101(d)(16), May 23, 1977, 91 Stat. 134; Pub. L. 95-600, title IV, §405(c)(6), title VII, §703(j)(10), Nov. 6, 1978, 92 Stat. 2871, 2942; Pub. L. 95-618, title II, §233(b)(2)(D), Nov. 9, 1978, 92 Stat. 3191; Pub. L. 97-248, title IV, §402(c)(6), Sept. 3, 1982, 96 Stat. 667; Pub. L. 97-424, title V, §515(b)(10), Jan. 6, 1983, 96 Stat. 2182; Pub. L. 99-514, title I, §104(b)(18), Oct. 22, 1986, 100 Stat. 2106; Pub. L. 105-34, title III, §312(d)(13), Aug. 5, 1997, 111 Stat. 840; Pub. L. 114-74, title XI, §1101(f)(5), Nov. 2, 2015, 129 Stat. 638.)

Editorial Notes**AMENDMENTS**

2015—Par. (11). Pub. L. 114-74 struck out par. (11) which read as follows: “Assessments of tax attributable to partnership items, see section 6229.”

1997—Pars. (4) to (12). Pub. L. 105-34 redesignated pars. (5) to (12) as (4) to (11), respectively, and struck out former par. (4) which read as follows: “Gain upon sale or exchange of principal residence, see section 1034(j).”

1986—Par. (2). Pub. L. 99-514 amended par. (2) generally, substituting “where taxpayer and his spouse make separate returns, see section 63(e)(3)” for “and zero bracket amount where taxpayer and his spouse make separate returns, see section 63(g)(5)”.

1983—Par. (9). Pub. L. 97-424 struck out “6424 (relating to lubricating oil used for certain nontaxable purposes),” after “systems),”, and struck out “6424,” after “6421.”

1982—Par. (12). Pub. L. 97-248 added par. (12).

1978—Par. (4). Pub. L. 95-600, §405(c)(6), substituted “principal residence” for “residence”.

Par. (6). Pub. L. 95-600, §703(j)(10), amended directory language of Pub. L. 94-455, §1901(b)(37)(D). See 1976 Amendment note below.

Par. (9). Pub. L. 95-618 substituted “used for certain nontaxable purposes” for “not used in highway motor vehicles”.

1977—Par. (2). Pub. L. 95-30 substituted “treatment with respect to itemized deductions and zero bracket amount where taxpayer and his spouse make separate returns, see section 63(g)(5)” for “election with respect to the standard deduction where taxpayer and his spouse make separate returns, see section 144(b)”.

1976—Par. (1). Pub. L. 94-455, §§1901(b)(36)(C), 1906(a)(32)(B), redesignated par. (2) as (1). Former par. (1), which referred to section 1321 for adjustments incident to involuntary liquidation of inventory, was struck out.

Par. (2). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (3) as (2). Former par. (2) redesignated (1).

Par. (3). Pub. L. 94-455, §§1901(b)(31)(D), 1906(a)(32)(B), redesignated par. (4) as (3) and substituted “section 1033(a)(2)(C) and (D)” for “section 1033(a)(3)(C) and (D)”. Former par. (3) redesignated (2).

Par. (4). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (5) as (4). Former par. (4) redesignated (3).

Par. (5). Pub. L. 94-455, §§1901(b)(39)(B), 1906(a)(32)(B), redesignated par. (9) as (5). Former par. (5) redesignated (4).

Par. (6). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (10) as (6).

Pub. L. 94-455, §1901(b)(37)(D), as amended by Pub. L. 95-600, §703(j)(10), struck out par. (6) which referred to section 1335 for war loss recoveries where the prior benefit rule was elected.

Par. (7). Pub. L. 94-455, §§1901(b)(39)(B), 1906(a)(32)(B), redesignated par. (11) as (7). Former par. (7), which referred to section 1346 for recovery of unconstitutional federal taxes, was struck out.

Par. (8). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (12) as (8).

Par. (9). Pub. L. 94-455, §1906(a)(32)(A), (B), redesignated par. (13) as (9) and inserted provisions relating to sections 6421, 6424, and 6427. Former par. (9) redesignated (5).

Par. (10). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (15) as (10). Former par. (10) redesignated (6).

Par. (11). Pub. L. 94-455, §§1203(h)(2), 1906(a)(32)(B), added par. (11). Former par. (11) redesignated (7).

Par. (12). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (12) as (8).

Par. (13). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (13) as (9).

Par. (14). Pub. L. 94-455, §1906(a)(32)(A), struck out par. (14) which referred to section 6206 for assessments to recover excessive amounts paid under section 6421, and assessments of civil penalties under section 6675, and for excessive claims under section 6421.

Par. (15). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (15) as (10).

1975—Par. (15). Pub. L. 93-625 substituted reference to section 6601(g) for 6601(h).

1970—Par. (9). Pub. L. 91-614 substituted “fiduciary” for “executor”.

1969—Par. (8). Pub. L. 91-172 struck out par. (8).

1964—Par. (3). Pub. L. 88-272 substituted “with respect to the” for “to take”.

1958—Par. (15). Pub. L. 85-866 added par. (15).

1956—Par. (13). Act. Apr. 2, 1956, added par. (13).

Par. (14). Act. June 29, 1956, added par. (14).

Statutory Notes and Related Subsidiaries**EFFECTIVE DATE OF 2015 AMENDMENT**

Amendment by Pub. L. 114-74 applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017, with certain exceptions, see section 1101(g) of Pub. L. 114-74, set out as an Effective Date note under section 6221 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 applicable to sales and exchanges after May 6, 1997, with certain exceptions,