

[§ 6683. Repealed. Pub. L. 109-135, title IV, § 403(n)(3)(A), Dec. 21, 2005, 119 Stat. 2626]

Section, added Pub. L. 89-809, title I, § 104(h)(4)(A), Nov. 13, 1966, 80 Stat. 1560; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 105-34, title XII, § 1281(c), Aug. 5, 1997, 111 Stat. 1037, related to failure of foreign corporation to file return of personal holding company tax.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal effective as if included in the provisions of the American Jobs Creation Act of 2004, Pub. L. 108-357, to which it relates, see section 403(nn) of Pub. L. 109-135, set out as an Effective Date of 2005 Amendment note under section 26 of this title.

§ 6684. Assessable penalties with respect to liability for tax under chapter 42

If any person becomes liable for tax under any section of chapter 42 (relating to private foundations and certain other tax-exempt organizations) by reason of any act or failure to act which is not due to reasonable cause and either—

- (1) such person has theretofore been liable for tax under such chapter, or
- (2) such act or failure to act is both willful and flagrant,

then such person shall be liable for a penalty equal to the amount of such tax.

(Added Pub. L. 91-172, title I, § 101(c), Dec. 30, 1969, 83 Stat. 519; amended Pub. L. 100-203, title X, § 10712(c)(4), Dec. 22, 1987, 101 Stat. 1330-467.)

Editorial Notes

AMENDMENTS

1987—Pub. L. 100-203 inserted “and certain other tax-exempt organizations” after “private foundations” in parenthetical.

Statutory Notes and Related Subsidiaries

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

Section effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as a note under section 4940 of this title.

§ 6685. Assessable penalty with respect to public inspection requirements for certain tax-exempt organizations

In addition to the penalty imposed by section 7207 (relating to fraudulent returns, statements, or other documents), any person who is required to comply with the requirements of subsection (d) of section 6104 and who fails to so comply with respect to any return or application, if such failure is willful, shall pay a penalty of \$5,000 with respect to each such return or application.

(Added Pub. L. 91-172, title I, § 101(e)(4), Dec. 30, 1969, 83 Stat. 524; amended Pub. L. 96-603, § 1(d)(4), Dec. 28, 1980, 94 Stat. 3504; Pub. L.

100-203, title X, § 10704(b)(1), Dec. 22, 1987, 101 Stat. 1330-462; Pub. L. 104-168, title XIII, § 1313(b), July 30, 1996, 110 Stat. 1480; Pub. L. 105-277, div. J, title I, § 1004(b)(2)(D), Oct. 21, 1998, 112 Stat. 2681-890.)

Editorial Notes

AMENDMENTS

1998—Pub. L. 105-277 struck out “or (e)” after “subsection (d)”.

1996—Pub. L. 104-168 substituted “\$5,000” for “\$1,000”.

1987—Pub. L. 100-203 substituted current section catchline for “Assessable penalties with respect to private foundation annual returns” and amended text generally. Prior to amendment, text read as follows: “In addition to the penalty imposed by section 7207 (relating to fraudulent returns, statements, or other documents), any person who is required to comply with the requirements of section 6104(d) (relating to private foundations’ annual returns) and who fails to so comply with respect to any return, if such failure is willful, shall pay a penalty of \$1,000 with respect to each such return.”

1980—Pub. L. 96-603 substituted in section catchline “returns” for “reports”, and in text “required to comply” for “required to file the report and the notice required under section 6056 (relating to annual reports by private foundations) or to comply”, “(relating to private foundations’ annual returns) and who fails to so comply with respect to any return” for “(relating to public inspection of private foundations’ annual reports) and who fails so to file or comply”, and “each such return” for “each such report or notice”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-277 applicable to requests made after the later of Dec. 31, 1998, or the 60th day after the Secretary of the Treasury first issues the regulations referred to in section 6104(d)(4) of this title, see section 1004(b)(3) of Pub. L. 105-277, set out as a note under section 6104 of this title.

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-168 applicable to requests made on or after 60th day after Secretary of the Treasury first issues regulations referred to in section 6104(e)(3) of this title, see section 1313(c) of Pub. L. 104-168, set out as a note under section 6104 of this title.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by Pub. L. 100-203 applicable to returns for years beginning after Dec. 31, 1986, and on and after Dec. 22, 1987, in case of applications submitted after July 15, 1987, or on or before July 15, 1987, if the organization has a copy of the application on July 15, 1987, see section 10704(d) of Pub. L. 100-203, set out as a note under section 6652 of this title.

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-603 applicable to taxable years beginning after Dec. 31, 1980, see section 1(f) of Pub. L. 96-603, set out as a note under section 6033 of this title.

EFFECTIVE DATE

Section effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as a note under section 4940 of this title.

§ 6686. Failure to file returns or supply information by DISC or former FSC

In addition to the penalty imposed by section 7203 (relating to willful failure to file return,