

1974—Par. (5). Pub. L. 93-490 struck out par. (5) relating to filled cheese, with the included reference to subchapter C of chapter 39.

1970—Par. (8). Pub. L. 91-513 struck out par. (8) relating to opium, opium for smoking, opiates, coca leaves, and marihuana, with the included reference to subchapter A of chapter 39.

1965—Par. (1). Pub. L. 89-44 struck out par. (1) relating to capital stock.

Par. (9). Pub. L. 89-44 struck out par (9) relating to playing cards.

1963—Pars. (11) to (13). Pub. L. 88-36 redesignated pars. (12) and (13) as (11) and (12), respectively, and struck out former par. (11), which was a cross reference provision for silver bullion, to subchapter F of chapter 9.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 1976 AMENDMENT**

Amendment by section 1904(b)(5)(B), (7)(A), (8)(B), (9)(A) of Pub. L. 94-455 effective on first day of first month which begins more than ninety days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as a note under section 4041 of this title.

Amendment by section 1952(n)(1) of Pub. L. 94-455 effective on ninetieth day after Oct. 4, 1976, see section 1952(o) of Pub. L. 94-455, set out as an Effective Date note under section 15b of Title 7, Agriculture.

**EFFECTIVE DATE OF 1974 AMENDMENT**

Amendment by Pub. L. 93-490 applicable to filled cheese manufactured, imported, or sold after Oct. 26, 1974, see section 3(c) of Pub. L. 93-490, set out as an Effective Date of Repeal note under former sections 4831 to 4834 of this title.

**EFFECTIVE DATE OF 1970 AMENDMENT**

Amendment by Pub. L. 91-513 effective on first day of seventh calendar month that begins after Oct. 26, 1970, see section 1105(a) of Pub. L. 91-513, set out as an Effective Date note under section 951 of Title 21, Food and Drugs.

**EFFECTIVE DATE OF 1965 AMENDMENT**

Amendment by Pub. L. 89-44 to take effect in a manner consistent with effective date of change of tax provision to which related, see section 701(e) of Pub. L. 89-44, set out as a note under section 6103 of this title.

**EFFECTIVE DATE OF 1963 AMENDMENT**

Amendment by Pub. L. 88-36 applicable only with respect to transfers after June 4, 1963, see section 202 of Pub. L. 88-36, title II, June 4, 1963, 77 Stat. 54.

**SAVINGS PROVISION**

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of amendment of this section by section 1102 of Pub. L. 91-513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91-513, set out as a note under section 171 of Title 21, Food and Drugs.

**CHAPTER 70—JEOPARDY, RECEIVERSHIPS, ETC.**

Subchapter	Sec. <sup>1</sup>
A. Jeopardy .....	6851
B. Receiverships, etc .....	6871

**Editorial Notes**

**AMENDMENTS**

1980—Pub. L. 96-589, §6(g)(3)(C), (D), Dec. 24, 1980, 94 Stat. 3410, substituted “JEOPARDY, RECEIVERSHIPS

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

ETC.” for “JEOPARDY, BANKRUPTCY AND RECEIVERSHIPS” in chapter heading, and “Receiverships, etc.” for “Bankruptcy and receiverships” in item for subchapter B.

**Subchapter A—Jeopardy**

Part	
I.	Termination of taxable year.
II.	Jeopardy assessments.
III.	Special rules with respect to certain cash.

**Editorial Notes**

**AMENDMENTS**

1982—Pub. L. 97-248, title III, §330(b), Sept. 3, 1982, 96 Stat. 620, added item for part III.

**PART I—TERMINATION OF TAXABLE YEAR**

Sec.	
6851.	Termination assessments of income tax.
6852.	Termination assessments in case of flagrant political expenditures of section 501(c)(3) organizations.

**Editorial Notes**

**AMENDMENTS**

1987—Pub. L. 100-203, title X, §10713(b)(2)(H), Dec. 22, 1987, 101 Stat. 1330-470, added item 6852.

1976—Pub. L. 94-455, title XII, §1204(c)(12), Oct. 4, 1976, 90 Stat. 1699, substituted “assessments of income tax” for “of taxable year” in item 6851.

**§ 6851. Termination assessments of income tax**

**(a) Authority for making**

**(1) In general**

If the Secretary finds that a taxpayer designs quickly to depart from the United States or to remove his property therefrom, or to conceal himself or his property therein, or to do any other act (including in the case of a corporation distributing all or a part of its assets in liquidation or otherwise) tending to prejudice or to render wholly or partially ineffectual proceedings to collect the income tax for the current or the immediately preceding taxable year unless such proceeding be brought without delay, the Secretary shall immediately make a determination of tax for the current taxable year or for the preceding taxable year, or both, as the case may be, and notwithstanding any other provision of law, such tax shall become immediately due and payable. The Secretary shall immediately assess the amount of the tax so determined (together with all interest, additional amounts, and additions to the tax provided by law) for the current taxable year or such preceding taxable year, or both, as the case may be, and shall cause notice of such determination and assessment to be given the taxpayer, together with a demand for immediate payment of such tax.

**(2) Computation of tax**

In the case of a current taxable year, the Secretary shall determine the tax for the period beginning on the first day of such current taxable year and ending on the date of the determination under paragraph (1) as though such period were a taxable year of the taxpayer, and shall take into account any prior

determination made under this subsection with respect to such current taxable year.

**(3) Treatment of amounts collected**

Any amounts collected as a result of any assessments under this subsection shall, to the extent thereof, be treated as a payment of tax for such taxable year.

**(4) This section inapplicable where section 6861 applies**

This section shall not authorize any assessment of tax for the preceding taxable year which is made after the due date of the taxpayer's return for such taxable year (determined with regard to any extensions).

**(b) Notice of deficiency**

If an assessment of tax is made under the authority of subsection (a), the Secretary shall mail a notice under section 6212(a) for the taxpayer's full taxable year (determined without regard to any action taken under subsection (a)) with respect to which such assessment was made within 60 days after the later of (i) the due date of the taxpayer's return for such taxable year (determined with regard to any extensions), or (ii) the date such taxpayer files such return. Such deficiency may be in an amount greater or less than the amount assessed under subsection (a).

**(c) Citizens**

In the case of a citizen of the United States or of a possession of the United States about to depart from the United States, the Secretary may, at his discretion, waive any or all of the requirements placed on the taxpayer by this section.

**(d) Departure of alien**

Subject to such exceptions as may, by regulations, be prescribed by the Secretary—

(1) No alien shall depart from the United States unless he first procures from the Secretary a certificate that he has complied with all the obligations imposed upon him by the income tax laws.

(2) Payment of taxes shall not be enforced by any proceedings under the provisions of this section prior to the expiration of the time otherwise allowed for paying such taxes if, in the case of an alien about to depart from the United States, the Secretary determines that the collection of the tax will not be jeopardized by the departure of the alien.

**(e) Sections 6861(f) and (g) to apply**

The provisions of section 6861(f) (relating to collection of unpaid amounts) and 6861(g) (relating to abatement if jeopardy does not exist) shall apply with respect to any assessment made under subsection (a).

**(f) Cross references**

(1) For provisions permitting immediate levy in case of jeopardy, see section 6331(a).

(2) For provisions relating to the review of jeopardy, see section 7429.

(Aug. 16, 1954, ch. 736, 68A Stat. 833; Pub. L. 85-866, title I, §87, Sept. 2, 1958, 72 Stat. 1665; Pub. L. 94-455, title XII, §1204(b), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1696, 1834.)

**Editorial Notes**

AMENDMENTS

1976—Pub. L. 94-455, §1204(b)(1), substituted "assessments of income tax" for "of taxable year" in section catchline.

Subsec. (a). Pub. L. 94-455, §1204(b)(1), revised pars. (1) and (2) to provide that a termination assessment does not end the taxable year for any purpose other than the computation of the amount of tax to be assessed and collected and to set out the method for determining the tax for the current taxable year, and added pars. (3) and (4).

Subsec. (b). Pub. L. 94-455, §1204(b)(1), substituted provisions for the mailing of a notice of deficiency for provisions for the reopening of taxable period.

Subsecs. (c), (d). Pub. L. 94-455, §1906(b)(13)(A), struck out "or his delegate" after "Secretary" wherever appearing.

Subsec. (e). Pub. L. 94-455, §1204(b)(2), substituted provisions making section 6861(f) and (g) applicable with respect to assessments under subsec. (a).

Subsec. (f). Pub. L. 94-455, §1204(b)(2), added subsec. (f).

1958—Subsec. (d). Pub. L. 85-866 designated existing provisions as par. (1), inserted opening provisions, and added par. (2).

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title XII, §1204(d), Oct. 4, 1976, 90 Stat. 1699, as amended by Pub. L. 94-528, §2(a), Oct. 17, 1976, 90 Stat. 2483; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: "The amendments made by this section [enacting section 7429 of this title and amending this section and sections 443, 6091, 6211, 6213, 6863, 7103, and 7421 of this title] apply with respect to action taken under section 6851, 6861, or 6862 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] where the notice and demand takes place after February 28, 1977."

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

**§ 6852. Termination assessments in case of flagrant political expenditures of section 501(c)(3) organizations**

**(a) Authority to make**

**(1) In general**

If the Secretary finds that—

(A) a section 501(c)(3) organization has made political expenditures, and

(B) such expenditures constitute a flagrant violation of the prohibition against making political expenditures,

the Secretary shall immediately make a determination of any income tax payable by such organization for the current or immediately preceding taxable year, or both, and shall immediately make a determination of any tax payable under section 4955 by such organization or any manager thereof with respect to political expenditures during the current or preceding taxable year, or both. Notwithstanding any other provision of law, any such tax shall become immediately due and payable. The Secretary shall immediately assess the amount of tax so determined (together with all interest, additional amounts, and additions to the tax provided by law) for the current year or the preceding taxable