

**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

year, or both, and shall cause notice of such determination and assessment to be given to the organization or any manager thereof, as the case may be, 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 taxes for the period beginning on the 1st 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 organization, 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 income tax for such taxable year, or tax under section 4955 with respect to the expenditure, as the case may be.

**(4) Section inapplicable to assessments after due date**

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

**(b) Definitions and special rules****(1) Definitions**

For purposes of this section, the terms “section 501(c)(3) organization”, “political expenditure”, and “organization manager” have the respective meanings given to such terms by section 4955.

**(2) Certain rules made applicable**

The provisions of sections 6851(b), 6861(f), and 6861(g) shall apply with respect to any assessment made under subsection (a), except that determinations under section 6861(g) shall be made on the basis of whether the requirements of subsection (a)(1)(B) of this section are met in lieu of whether jeopardy exists.

(Added Pub. L. 100-203, title X, §10713(b)(1), Dec. 22, 1987, 101 Stat. 1330-469.)

## PART II—JEOPARDY ASSESSMENTS

|            |   |
|------------|---|
| Sec. 6861. | Jeopardy assessments of income, estate, gift, and certain excise taxes.                 |
| 6862.      | Jeopardy assessment of taxes other than income, estate, gift, and certain excise taxes. |
| 6863.      | Stay of collection of jeopardy assessments.   |
| 6864.      | Termination of extended period for payment in case of carryback.                        |

**Editorial Notes**

## AMENDMENTS

1974—Pub. L. 93-406, title II, §1016(b)(5), Sept. 2, 1974, 88 Stat. 932, substituted “gift, and certain excise taxes” for “and gift taxes” in items 6861 and 6862.

**§ 6861. Jeopardy assessments of income, estate, gift, and certain excise taxes****(a) Authority for making**

If the Secretary believes that the assessment or collection of a deficiency, as defined in sec-