

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 AMENDMENT

Pub. L. 94-455, title XII, §1210(d)(1), Oct. 4, 1976, 90 Stat. 1711, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The amendments made by subsections (a) and (b) [amending this section] shall take effect on the date of enactment of this Act [Oct. 4, 1976], except that such amendments shall not apply with respect to any refund or credit with respect to which a report has been made before the date of enactment of this Act [Oct. 4, 1976] under subsection (a) or (c) of section 6405 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954].”

EFFECTIVE DATE OF 1972 AMENDMENT

Pub. L. 92-418, §2(c), Aug. 29, 1972, 86 Stat. 657, provided in part that: “The amendment made by subsection (b) [amending this section] shall apply with respect to refunds or credits made after July 1, 1972.”

SAVINGS PROVISION

For provisions that nothing in amendment by section 11801(c)(21)(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.

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.

§ 6406. Prohibition of administrative review of decisions

In the absence of fraud or mistake in mathematical calculation, the findings of fact in and the decision of the Secretary upon the merits of any claim presented under or authorized by the internal revenue laws and the allowance or non-allowance by the Secretary of interest on any credit or refund under the internal revenue laws shall not, except as provided in subchapters C and D of chapter 76 (relating to the Tax Court), be subject to review by any other administrative or accounting officer, employee, or agent of the United States.

(Aug. 16, 1954, ch. 736, 68A Stat. 792; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

Editorial Notes

AMENDMENTS

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

§ 6407. Date of allowance of refund or credit

The date on which the Secretary first authorizes the scheduling of an overassessment in respect of any internal revenue tax shall be considered as the date of allowance of refund or credit in respect of such tax.

(Aug. 16, 1954, ch. 736, 68A Stat. 793; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

Editorial Notes

AMENDMENTS

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

§ 6408. State escheat laws not to apply

No overpayment of any tax imposed by this title shall be refunded (and no interest with respect to any such overpayment shall be paid) if the amount of such refund (or interest) would escheat to a State or would otherwise become the property of a State under any law relating to the disposition of unclaimed or abandoned property. No refund (or payment of interest) shall be made to the estate of any decedent unless it is affirmatively shown that such amount will not escheat to a State or otherwise become the property of a State under such a law.

(Added Pub. L. 100-203, title X, §10621(a), Dec. 22, 1987, 101 Stat. 1330-452.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 100-203, title X, §10621(c), Dec. 22, 1987, 101 Stat. 1330-452, provided that: “The amendments made by this section [enacting this section] shall take effect on the date of the enactment of this Act [Dec. 22, 1987].”

§ 6409. Refunds disregarded in the administration of Federal programs and federally assisted programs

Notwithstanding any other provision of law, any refund (or advance payment with respect to a refundable credit) made to any individual under this title shall not be taken into account as income, and shall not be taken into account as resources for a period of 12 months from receipt, for purposes of determining the eligibility of such individual (or any other individual) for benefits or assistance (or the amount or extent of benefits or assistance) under any Federal program or under any State or local program financed in whole or in part with Federal funds.

(Added Pub. L. 111-312, title VII, §728(a), Dec. 17, 2010, 124 Stat. 3317; amended Pub. L. 112-240, title I, §103(d), Jan. 2, 2013, 126 Stat. 2320.)

Editorial Notes

AMENDMENTS

2013—Pub. L. 112-240 amended section generally. Prior to amendment, section related to refunds disregarded in the administration of Federal programs and federally assisted programs and provided that the provisions were inapplicable to any amount received after Dec. 31, 2012.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2013 AMENDMENT

Amendment by Pub. L. 112-240 applicable to amounts received after Dec. 31, 2012, see section 103(e)(2) of Pub. L. 112-240, set out as a note under section 24 of this title.

EFFECTIVE DATE

Pub. L. 111-312, title VII, §728(c), Dec. 17, 2010, 124 Stat. 3317, provided that: “The amendments made by this section [enacting this section] shall apply to amounts received after December 31, 2009.”

Subchapter B—Rules of Special Application

Sec.	
6411.	Tentative carryback and refund adjustments.
6412.	Floor stocks refunds.
6413.	Special rules applicable to certain employment taxes.
6414.	Income tax withheld.
6415.	Credits or refunds to persons who collected certain taxes.
6416.	Certain taxes on sales and services.
6417.	Elective payment of applicable credits.
6418.	Transfer of certain credits.
6419.	Excise tax on wagering.
6420.	Gasoline used on farms.
6421.	Gasoline used for certain nonhighway purposes, used by local transit systems, or sold for certain exempt purposes.
6422.	Cross references.
6423.	Conditions to allowance in the case of alcohol and tobacco taxes.
[6424.	Repealed.]
6425.	Adjustment of overpayment of estimated income tax by corporation.
6426.	Credit for alcohol fuel, biodiesel, and alternative fuel mixtures.
6427.	Fuels not used for taxable purposes.
6428.	2020 recovery rebates for individuals.
6428A.	Additional 2020 recovery rebates for individuals.
6428B.	2021 recovery rebates to individuals.
[6429.	Repealed.]
6430.	Treatment of tax imposed at Leaking Underground Storage Tank Trust Fund financing rate.
[6431.	Repealed.]
6432.	Continuation coverage premium assistance.
6433.	Saver’s Match.

Editorial Notes

AMENDMENTS

2022—Pub. L. 117-328, div. T, title I, §103(e)(2), Dec. 29, 2022, 136 Stat. 5286, added item 6433.

Pub. L. 117-169, title I, §13801(e), Aug. 16, 2022, 136 Stat. 2013, added items 6417 and 6418.

2021—Pub. L. 117-2, title IX, §§9501(b)(1)(B), 9601(c)(3)(B), Mar. 11, 2021, 135 Stat. 136, 143, added items 6428B and 6432.

2020—Pub. L. 116-260, div. N, title II, §272(g)(2), Dec. 27, 2020, 134 Stat. 1976, added item 6428A.

Pub. L. 116-136, div. A, title II, §2201(g)(2), Mar. 27, 2020, 134 Stat. 340, added item 6428.

2018—Pub. L. 115-141, div. U, title IV, §401(d)(7)(A), Mar. 23, 2018, 132 Stat. 1212, struck out item 6432 “COBRA premium assistance”.

2017—Pub. L. 115-97, title I, §13404(b), Dec. 22, 2017, 131 Stat. 2138, struck out item 6431 “Credit for qualified bonds allowed to issuer”.

2014—Pub. L. 113-295, div. A, title II, §221(a)(112)(A), (113), Dec. 19, 2014, 128 Stat. 4054, struck out item 6428 “2008 recovery rebates for individuals” and item 6429 “Advance payment of portion of increased child credit for 2003”.

2009—Pub. L. 111-5, div. B, title I, §1531(c)(7), title III, §3001(a)(12)(C), Feb. 17, 2009, 123 Stat. 360, 463, added items 6431 and 6432.

2008—Pub. L. 110-185, title I, §101(f)(3), Feb. 13, 2008, 122 Stat. 617, substituted “2008 recovery rebates for individuals” for “Acceleration of 10 percent income tax rate bracket benefit for 2001” in item 6428.

2005—Pub. L. 109-59, title XI, §11113(b)(3)(B), Aug. 10, 2005, 119 Stat. 1948, substituted “alcohol fuel, biodiesel,

and alternative fuel” for “alcohol fuel and biodiesel” in item 6426.

Pub. L. 109-58, title XIII, §1362(b)(3)(B), Aug. 8, 2005, 119 Stat. 1059, added item 6430.

2004—Pub. L. 108-357, title III, §301(c)(14), Oct. 22, 2004, 118 Stat. 1463, added item 6426.

2003—Pub. L. 108-27, title I, §101(b)(2), May 28, 2003, 117 Stat. 754, added item 6429.

2001—Pub. L. 107-16, title I, §101(b)(2), June 7, 2001, 115 Stat. 43, added item 6428.

1990—Pub. L. 101-508, title XI, §11801(b)(15), (c)(22)(B)(ii), Nov. 5, 1990, 104 Stat. 1388-522, 1388-528, struck out item 6418 “Sugar” and item 6428 “1981 rate reduction tax credit”.

1988—Pub. L. 100-418, title I, §1941(b)(3)(E), Aug. 23, 1988, 102 Stat. 1324, struck out items 6429 “Credit and refund of chapter 45 taxes paid by royalty owners” and 6430 “Credit or refund of windfall profit taxes to certain trust beneficiaries”.

1986—Pub. L. 99-514, title XVII, §1703(c)(2)(E), Oct. 22, 1986, 100 Stat. 2777, substituted “, used by local transit systems, or sold for certain exempt purposes” for “or by local transit systems” in item 6421.

1983—Pub. L. 98-67 repealed amendments made by Pub. L. 97-248. See 1982 Amendment note below.

Pub. L. 97-448, title I, §106(a)(4)(D), Jan. 12, 1983, 96 Stat. 2390, added item 6430.

Pub. L. 97-424, title V, §515(b)(14), Jan. 6, 1983, 96 Stat. 2182, struck out item 6424 “Lubricating oil used for certain nontaxable purposes”.

1982—Pub. L. 97-248, title II, §280(c)(2)(H), Sept. 3, 1982, 96 Stat. 565, struck out item 6426 “Refund of aircraft use tax where plane transports for hire in foreign air commerce”.

Pub. L. 97-248, title III, §§307(a)(13), 308(a), Sept. 3, 1982, 96 Stat. 590, 591, provided that, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983, item 6413 is amended by substituting “taxes under subtitle C” for “employment taxes”. Section 102(A), (b) of Pub. L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§301-308) of title III of Pub. L. 97-248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

1981—Pub. L. 97-34, title I, §101(b)(2)(A), Aug. 13, 1981, 95 Stat. 183, substituted “1981 rate reduction tax credit” for “Refund of 1974 individual income taxes” in item 6428.

1980—Pub. L. 96-499, title XI, §1131(a)(2), Dec. 5, 1980, 94 Stat. 2693, added item 6429.

1978—Pub. L. 95-618, title II, §233(b)(2)(B), Nov. 9, 1978, 92 Stat. 3191, substituted “used for certain nontaxable purposes” for “not used in highway motor vehicles” in item 6424.

Pub. L. 95-600, title V, §504(b)(1)(B), Nov. 6, 1978, 92 Stat. 2881, inserted “and refund” after “carryback” in item 6411.

1976—Pub. L. 94-455, title XIX, §1906(b)(7), Oct. 4, 1976, 90 Stat. 1834, struck out item 6417 “Coconut and palm oil”.

1975—Pub. L. 94-12, title I, §101(c), Mar. 29, 1975, 89 Stat. 28, added item 6428.

1970—Pub. L. 91-258, title II, §§206(d)(4), 207(d)(12), May 21, 1970, 84 Stat. 246, 249, added items 6426 and 6427.

1968—Pub. L. 90-364, title I, §103(e)(9), June 28, 1968, 82 Stat. 264, added item 6425.

1958—Pub. L. 85-323, §2, Feb. 11, 1958, 72 Stat. 10, added item 6423.

1956—Act June 29, 1956, ch. 462, title II, §208(e)(4), 70 Stat. 397, added item 6421 and renumbered former item 6421 as 6422.

Act Apr. 2, 1956, ch. 160, §4(c), 70 Stat. 91, added item 6420 and renumbered former item 6420 as 6421.

§6411. Tentative carryback and refund adjustments**(a) Application for adjustment**

A taxpayer may file an application for a tentative carryback adjustment of the tax for the