

1986 by reason of the amendment made by section 201(h)(2)(A) of this Act [amending section 4996 of this title] before the date on which regulations with respect to such amendment are published in the Federal Register.”

#### EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by section 309(b)(2) of Pub. L. 97-248 applicable to amounts paid (or treated as paid) after Dec. 31, 1982, see section 309(c) of Pub. L. 97-248, set out as a note under section 6049 of this title.

Pub. L. 97-248, title III, §315(d), Sept. 3, 1982, 96 Stat. 607, provided that: “The amendments made by this section [amending this section and section 6678 of this title] shall apply with respect to returns or statements the due date for the filing of which (without regard to extensions) is after December 31, 1982.”

#### EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by section 311(f) of Pub. L. 97-34 applicable to taxable years beginning after Dec. 31, 1981, see section 311(i)(1) of Pub. L. 97-34, set out as a note under section 219 of this title.

Pub. L. 97-34, title VII, §723(c), Aug. 13, 1981, 95 Stat. 344, provided that: “The amendments made by this section [amending this section and sections 6041 and 6678 of this title] shall apply to returns and statements required to be furnished after December 31, 1981.”

#### EFFECTIVE DATE OF 1980 AMENDMENTS

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.

Amendment by Pub. L. 96-499, applicable to 1980 and subsequent calendar years, with 1980 being treated as beginning on June 19, 1980, and ending on Dec. 31, 1980, see section 1125(b) of Pub. L. 96-499, set out as an Effective Date note under section 897 of this title.

Amendment by Pub. L. 96-223 applicable to periods after Feb. 29, 1980, see section 101(i) of Pub. L. 96-223, set out as a note under section 6161 of this title.

#### EFFECTIVE DATE OF 1979 AMENDMENT

Pub. L. 96-167, §7(c), Dec. 29, 1979, 93 Stat. 1277, provided that: “The amendments made by this section [amending this section and sections 6039 and 6678 of this title] shall apply with respect to calendar years beginning after 1979.”

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1207(e)(3)(B), (C) of Pub. L. 94-455 applicable to calendar years beginning after Oct. 4, 1976, see section 1207(f)(4) of Pub. L. 94-455, set out as a note under section 3121 of this title.

#### EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-406 effective Sept. 2, 1974, see section 1034 of Pub. L. 93-406, set out as an Effective Date note under section 6057 of this title.

#### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 applicable to taxable years beginning after Dec. 31, 1969, see section 101(k)(2)(B) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

#### EFFECTIVE DATE OF 1965 AMENDMENTS

Amendment by Pub. L. 89-212 effective only with respect to tips received after 1965, see section 6 of Pub. L. 89-212, set out as a note under section 3201 of this title.

Amendment by Pub. L. 89-97 applicable only with respect to tips received by employees after 1965, see section 313(f) of Pub. L. 89-97, set out as an Effective Date note under section 6053 of this title.

#### EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-272 applicable to group-term life insurance provided after Dec. 31, 1963, in tax-

able years ending after such date, see section 204(d) of Pub. L. 88-272, set out as an Effective Date note under section 79 of this title.

Amendment by Pub. L. 88-272 applicable to taxable years ending after Dec. 31, 1963, except for par. (2) of subsec. (a) which shall apply to stock transferred pursuant to options exercised on or after Jan. 1, 1964, see section 221(e) of Pub. L. 88-272, set out as a note under section 421 of this title.

#### EFFECTIVE DATE OF 1962 AMENDMENT

Amendment by Pub. L. 87-834 applicable to payments of dividends and interest made on or after Jan. 1, 1963, and to payments of amounts described in section 6044(b) of this title made on or after Jan. 1, 1963, with respect to patronage occurring on or after the first day of the first taxable year of the cooperative beginning on or after Jan. 1, 1963, see section 19(h) of Pub. L. 87-834, set out as a note under section 6042 of this title.

#### 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.

#### NONENFORCEMENT OF AMENDMENT MADE BY SECTION 1151 OF PUB. L. 99-514 FOR FISCAL YEAR 1990

No monies appropriated by Pub. L. 101-136 to be used to implement or enforce section 1151 of Pub. L. 99-514 or the amendments made by such section, see section 528 of Pub. L. 101-136, set out as a note under section 89 of this title.

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1998

For provisions directing that if any amendments made by subtitle D [§§1401-1465] of title I of Pub. L. 104-188 require an amendment to any plan or annuity contract, such amendment shall not be required to be made before the first day of the first plan year beginning on or after Jan. 1, 1998, see section 1465 of Pub. L. 104-188, set out as a note under section 401 of this title.

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1994

For provisions directing that if any amendments made by subtitle B [§§521-523] of title V of Pub. L. 102-318 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, 1994, see section 523 of Pub. L. 102-318, set out as a note under section 401 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.

### § 6653. Failure to pay stamp tax

Any person (as defined in section 6671(b)) who—

(1) willfully fails to pay any tax imposed by this title which is payable by stamp, coupons, tickets, books, or other devices or methods prescribed by this title or by regulations under the authority of this title, or

(2) willfully attempts in any manner to evade or defeat any such tax or the payment thereof,

shall, in addition to other penalties provided by law, be liable for a penalty of 50 percent of the total amount of the underpayment of the tax.

(Aug. 16, 1954, ch. 736, 68A Stat. 822; Pub. L. 85-866, title I, §86, Sept. 2, 1958, 72 Stat. 1665; Pub. L. 91-172, title I, §101(j)(50), title IX, §943(c)(6), Dec. 30, 1969, 83 Stat. 531, 729; Pub. L. 91-679, §2, Jan. 12, 1971, 84 Stat. 2063; Pub. L. 93-406, title II, §1016(a)(18), Sept. 2, 1974, 88 Stat. 931; Pub. L. 96-223, title I, §101(f)(8), Apr. 2, 1980, 94 Stat. 253; Pub. L. 97-34, title V, §501(b), title VII, §722(b)(1), Aug. 13, 1981, 95 Stat. 326, 342; Pub. L. 97-248, title III, §325(a), Sept. 3, 1982, 96 Stat. 616; Pub. L. 97-448, title I, §§105(a)(1)(D), 107(a)(3), Jan. 12, 1983, 96 Stat. 2384, 2391; Pub. L. 98-67, title I, §106, Aug. 5, 1983, 97 Stat. 382; Pub. L. 98-369, div. A, title I, §179(b)(3), July 18, 1984, 98 Stat. 718; Pub. L. 99-44, §1(b), May 24, 1985, 99 Stat. 77; Pub. L. 99-514, title XV, §1503(a), (b), (c)(2), (3), (d)(1), Oct. 22, 1986, 100 Stat. 2742, 2743; Pub. L. 100-647, title I, §1015(b)(2)(A), (B), (3), Nov. 10, 1988, 102 Stat. 3569; Pub. L. 101-239, title VII, §7721(c)(1), Dec. 19, 1989, 103 Stat. 2399.)

### Editorial Notes

#### AMENDMENTS

1989—Pub. L. 101-239 substituted “Failure to pay stamp tax” for “Additions to tax for negligence and fraud” in section catchline and amended text generally, substituting a single par. for former subses. (a) to (g).

1988—Subsec. (a)(1). Pub. L. 100-647, §1015(b)(2)(A), amended par. (1) generally. Prior to amendment, par. (1) read as follows: “If any part of any underpayment (as defined in subsection (c)) is due to negligence or disregard of rules or regulations, there shall be added to the tax an amount equal to the sum of—

“(A) 5 percent of the underpayment, and

“(B) an amount equal to 50 percent of the interest payable under section 6601 with respect to the portion of such underpayment which is attributable to negligence for the period beginning on the last date prescribed by law for payment of such underpayment (determined without regard to any extension) and ending on the date of the assessment of the tax (or, if earlier, the date of the payment of the tax).”

Subsec. (b)(1). Pub. L. 100-647, §1015(b)(2)(B), amended par. (1) generally. Prior to amendment, par. (1) read as follows: “If any part of any underpayment (as defined in subsection (c)) of tax required to be shown on a return is due to fraud, there shall be added to the tax an amount equal to the sum of—

“(A) 75 percent of the portion of the underpayment which is attributable to fraud, and

“(B) an amount equal to 50 percent of the interest payable under section 6601 with respect to such portion for the period beginning on the last day prescribed by law for payment of such underpayment (determined without regard to any extension) and ending on the date of the assessment of the tax or, if earlier, the date of the payment of the tax.”

Subsec. (g). Pub. L. 100-647, §1015(b)(3), inserted at end “If any penalty is imposed under subsection (a) by reason of the preceding sentence, only the portion of the underpayment which is attributable to the failure described in the preceding sentence shall be taken into account in determining the amount of the penalty under subsection (a).”

1986—Pub. L. 99-514, §1503(d)(1), substituted “Additions to tax for negligence and fraud” for “Failure to pay tax” in section catchline.

Subsec. (a). Pub. L. 99-514, §1503(a), added subsec. (a) and struck out former subsec. (a) which added percentage to tax due for underpayment of taxes where negligence or intentional disregard of rules and regulations with respect to income, gift, or windfall profit taxes was involved, and also provided additional interest penalty for portion of underpayment attributable to negligence, etc.

Subsec. (b). Pub. L. 99-514, §1503(b), added subsec. (b) and struck out former subsec. (b) which added percentage to tax due for underpayment of taxes where fraud was involved, and also provided for additional interest penalty, but stated that there would be no negligence addition where there was addition for fraud, and concluded with special rule for joint returns.

Subsec. (d). Pub. L. 99-514, §1503(c)(2), substituted “portion of the underpayment which is attributable to fraud” for “same underpayment”.

Subsec. (f). Pub. L. 99-514, §1503(c)(3), struck out “or intentional disregard of rules and regulations (but without intent to defraud)” after “underpayment due to negligence”.

Subsec. (g). Pub. L. 99-514, §1503(b), amended subsec. (g) generally, substituting provisions relating to special rule for amounts shown on information returns for provisions relating to special rule in case of interest or dividend payments, and struck out provision that penalty was to apply only to portion of underpayment due to failure to include interest or dividend payment.

1985—Subsec. (h). Pub. L. 99-44 repealed Pub. L. 98-369, §179(b)(3), which added subsec. (h), and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered as if section 179(b)(3) (and the amendments made by such section) had not been enacted. See 1984 Amendment note and Effective Date of 1985 Amendment note below.

1984—Subsec. (h). Pub. L. 98-369 added subsec. (h) which provided for a special rule in the case of underpayment attributable to failure to meet the substantiation requirements of section 274(d) of this title. See 1985 Amendment note above.

1983—Subsec. (a)(2)(B). Pub. L. 97-448, §107(a)(3), inserted “(or, if earlier, the date of the payment of the tax)” after “assessment of the tax”.

Subsec. (f). Pub. L. 97-448, §105(a)(1)(D), redesignated subsec. (g), added by Pub. L. 97-34, as (f) and substituted “unrecognized gain” for “unrealized gain” in heading.

Subsec. (g). Pub. L. 98-67 added subsec. (g).

Pub. L. 97-448, §105(a)(1)(D), redesignated subsec. (g), added by Pub. L. 97-34, as (f).

1982—Subsec. (b). Pub. L. 97-248 designated first sentence of existing provisions as par. (1) with heading “In general”, struck out second sentence which provided that in the case of income taxes and gift taxes, the amount under this subsec. shall be in lieu of any amount determined under subsec. (a), added pars. (2) and (3), designated last sentence as par. (4) with heading “Special rule for joint returns”, and in par. (4) as so designated substituted “of the spouse” for “of a spouse”.

1981—Subsec. (a). Pub. L. 97-34, §722(b)(1), designated existing provisions as par. (1), inserted heading, struck out “(relating to income taxes and gift taxes)”, and added par. (2) after “subtitle B”.

Subsec. (g). Pub. L. 97-34, §501(b), added subsec. (g).

1980—Subsec. (a). Pub. L. 96-223 substituted “, gift, or windfall profit taxes” for “or gift taxes” in heading, and in text substituted “,” for “or” before “by chapter 12” and inserted “, or by chapter 45 (relating to windfall profit tax)” before “is due to negligence”.

1974—Subsec. (c)(1). Pub. L. 93-406 substituted “certain excise” for “chapter 42” in heading and text.

1971—Subsec. (b). Pub. L. 91-679 inserted sentence making subsection inapplicable, in the case of a joint return under section 6013 of this title, with respect to the tax of a spouse unless some part of the underpayment is due to the fraud of such spouse.

1969—Subsec. (c)(1). Pub. L. 91-172, §101(j)(50), inserted reference to chapter 42 taxes in heading and text.

Subsec. (d). Pub. L. 91-172, §943(c)(6), inserted “or pay tax” after “such return”.

1958—Subsec. (c)(1). Pub. L. 85-866, inserted “on or” after “such return was filed”.

### Statutory Notes and Related Subsidiaries

#### EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 applicable to returns the due date for which (determined without regard to

extensions) is after Dec. 31, 1989, see section 7721(d) of Pub. L. 101-239, set out as a note under section 461 of this title.

**EFFECTIVE DATE OF 1988 AMENDMENT**

Amendment by section 1015(b)(2)(A), (B) of Pub. L. 100-647 applicable to returns the due date for which (determined without regard to extensions) is after Dec. 31, 1988, see section 1015(b)(4) of Pub. L. 100-647, set out as a note under section 6013 of this title.

Amendment by section 1015(b)(3) of Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

**EFFECTIVE DATE OF 1986 AMENDMENT**

Pub. L. 99-514, title XV, §1503(e), Oct. 22, 1986, 100 Stat. 2743, provided that: "The amendments made by this section [amending this section and section 6222 of this title] shall apply to returns the due date for which (determined without regard to extensions) is after December 31, 1986."

**EFFECTIVE DATE OF 1985 AMENDMENT**

Amendment by Pub. L. 99-44 effective as if included in the amendments made by section 179(b) of Pub. L. 98-369, see section 6(a) of Pub. L. 99-44, set out as a note under section 274 of this title.

**EFFECTIVE DATE OF 1984 AMENDMENT**

Amendment by Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1984, see section 179(d)(2) of Pub. L. 98-369, set out as an Effective Date note under section 280F of this title.

**EFFECTIVE DATE OF 1983 AMENDMENTS**

Amendment by Pub. L. 98-67 applicable with respect to payments made after Dec. 31, 1983, see section 110(a) of Pub. L. 98-67, set out as a note under section 31 of this title.

Amendment by Pub. L. 97-448 effective, except as otherwise provided, as if it had been included in the provision of the Economic Recovery Tax Act of 1981, Pub. L. 97-34, to which such amendment relates, see section 109 of Pub. L. 97-448, set out as a note under section 1 of this title.

**EFFECTIVE DATE OF 1982 AMENDMENT**

Pub. L. 97-248, title III, §325(b), Sept. 3, 1982, 96 Stat. 617, provided that: "The amendment made by subsection (a) [amending this section] shall apply with respect to taxes the last day prescribed by law for payment of which (determined without regard to any extension) is after the date of enactment of this Act [Sept. 3, 1982]."

**EFFECTIVE DATE OF 1981 AMENDMENT**

Amendment by section 501(b) of Pub. L. 97-34 applicable to property acquired and positions established by the taxpayer after June 23, 1981, in taxable years ending after such date, and applicable when so elected with respect to property held on June 23, 1981, see section 508 of Pub. L. 97-34, set out as an Effective Date note under section 1092 of this title.

Pub. L. 97-34, title VII, §722(b)(2), Aug. 13, 1981, 95 Stat. 343, provided that: "The amendment made by paragraph (1) [amending this section] shall apply to taxes the last date prescribed for payment of which is after December 31, 1981."

**EFFECTIVE DATE OF 1980 AMENDMENT**

Amendment by Pub. L. 96-223 applicable to periods after Feb. 29, 1980, see section 101(i) of Pub. L. 96-223, set out as a note under section 6161 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 1971 AMENDMENT**

Amendment by Pub. L. 91-679 applicable to all taxable years to which this title applies, see section 3 of Pub. L. 91-679, set out as a note under section 6013 of this title.

**EFFECTIVE DATE OF 1969 AMENDMENT**

Amendment by section 101(j)(50) of 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.

Amendment by section 943(c)(6) of Pub. L. 91-172 applicable with respect to tax returns the date prescribed by law for filing of which is after Dec. 31, 1969, see section 943(d) of Pub. L. 91-172, set out as a note under section 6651 of this title.

**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.

**REPEAL OF REGULATIONS COVERING SUBSTANTIATION BY ADEQUATE CONTEMPORANEOUS RECORDS**

Regulations issued before May 24, 1985, to carry out subsec. (h) of this section as added by section 179(b)(3) of Pub. L. 98-369 to have no force and effect, see section 1(c) of Pub. L. 99-44, set out as a note under section 274 of this title.

**§ 6654. Failure by individual to pay estimated income tax**

**(a) Addition to the tax**

Except as otherwise provided in this section, in the case of any underpayment of estimated tax by an individual, there shall be added to the tax under chapter 1, the tax under chapter 2, and the tax under chapter 2A for the taxable year an amount determined by applying—

- (1) the underpayment rate established under section 6621,
- (2) to the amount of the underpayment,
- (3) for the period of the underpayment.

**(b) Amount of underpayment; period of underpayment**

For purposes of subsection (a)—

**(1) Amount**

The amount of the underpayment shall be the excess of—

- (A) the required installment, over
- (B) the amount (if any) of the installment paid on or before the due date for the installment.

**(2) Period of underpayment**

The period of the underpayment shall run from the due date for the installment to whichever of the following dates is the earlier—

- (A) the 15th day of the 4th month following the close of the taxable year, or
- (B) with respect to any portion of the underpayment, the date on which such portion is paid.

**(3) Order of crediting payments**

For purposes of paragraph (2)(B), a payment of estimated tax shall be credited against un-