

AMENDMENTS

1998—Subsec. (c). Pub. L. 105-206, § 6012(d), inserted before period at end “(more than 100 information returns in the case of a partnership having more than 100 partners)”.

Subsec. (d)(1)(A). Pub. L. 105-206, § 6012(b)(5), made a technical amendment to directory language of Pub. L. 105-34, § 1213(b). See 1997 Amendment note below.

Subsec. (d)(1)(B)(x) to (xiv). Pub. L. 105-206, § 6004(a)(3), made a technical amendment to directory language of Pub. L. 105-34, § 201(c)(2)(A). See 1997 Amendment note below.

Subsec. (d)(1)(B)(xv). Pub. L. 105-206, § 6010(o)(4)(B), struck out “or” at end.

Pub. L. 105-206, § 6004(a)(3), made a technical amendment to directory language of Pub. L. 105-34, § 201(c)(2)(A). See 1997 Amendment note below.

Subsec. (d)(1)(B)(xvi). Pub. L. 105-206, § 6010(o)(4)(B), which directed the substitution of “; or” for period at end, was executed by making the substitution for “, and” at end, to reflect the probable intent of Congress.

Pub. L. 105-206, § 6004(a)(3), made a technical amendment to directory language of Pub. L. 105-34, § 201(c)(2)(A). See 1997 Amendment note below.

Subsec. (d)(1)(B)(xvii). Pub. L. 105-206, § 6010(o)(4)(B), added cl. (xvii).

Subsec. (d)(2)(AA). Pub. L. 105-206, § 6010(o)(4)(C), which directed the addition of subpar. (AA) at the end of par. (2), was executed by adding subpar. (AA) after subpar. (Z) of par. (2), to reflect the probable intent of Congress.

1997—Subsec. (d)(1)(A)(ix). Pub. L. 105-34, § 1213(b), as amended by Pub. L. 105-206, § 6012(b)(5), added cl. (ix).

Subsec. (d)(1)(B)(x) to (xvi). Pub. L. 105-34, § 201(c)(2)(A), as amended by Pub. L. 105-206, § 6004(a)(3), added cl. (x) and redesignated former cls. (x) to (xv) as (xi) to (xvi), respectively.

Subsec. (d)(2)(R) to (Y). Pub. L. 105-34, § 1602(d)(2)(A), added subpars. (R) to (Y) and struck out former subpars. (R) to (X) which read as follows:

“(R) section 6051 (relating to receipts for employees),
“(S) section 6050R(c) (relating to returns relating to certain purchases of fish),

“(T) section 6052(b) (relating to returns regarding payment of wages in the form of group-term life insurance),

“(U) section 6053(b) or (c) (relating to reports of tips),
“(U) section 4093(c)(4)(B) (relating to certain purchasers of diesel and aviation fuels),

“(V) section 6048(b)(1)(B) (relating to foreign trust reporting requirements),

“(W) section 408(i) (relating to reports with respect to individual retirement plans) to any person other than the Secretary with respect to the amount of payments made to such person, or

“(X) section 6047(d) (relating to reports by plan administrators) to any person other than the Secretary with respect to the amount of payments made to such person.”

Subsec. (d)(2)(Z). Pub. L. 105-34, § 201(c)(2)(B), added subpar. (Z).

Subsec. (e). Pub. L. 105-34, § 1223(b), added subsec. (e). 1996—Subsec. (d)(1)(A)(viii). Pub. L. 104-188, § 1116(b)(2)(A), added cl. (viii).

Subsec. (d)(1)(B)(ix), (x). Pub. L. 104-191, § 323(b)(1), added cl. (ix) and redesignated former cl. (ix) as (x). Former cl. (x) redesignated (xi).

Subsec. (d)(1)(B)(xi). Pub. L. 104-191, § 323(b)(1), redesignated cl. (x) as (xi). Former cl. (xi) redesignated (xii).

Pub. L. 104-188, § 1702(b)(1), made technical amendment to directory language of Pub. L. 101-508, § 11212(e)(1). See 1990 Amendment note below.

Subsec. (d)(1)(B)(xii). Pub. L. 104-191, § 323(b)(1), redesignated cl. (xi) as (xii). Former cl. (xii) redesignated (xiii).

Pub. L. 104-188, § 1702(c)(2)(A), struck out “or” at end.

Pub. L. 104-188, § 1702(b)(1), made technical amendment to directory language of Pub. L. 101-508, § 11212(e)(1). See 1990 Amendment note below.

Subsec. (d)(1)(B)(xiii). Pub. L. 104-191, § 323(b)(1), redesignated cl. (xii) as (xiii). Former cl. (xiii) redesignated (xiv).

Pub. L. 104-188, § 1702(c)(2)(B), substituted “, or” for period at end.

Subsec. (d)(1)(B)(xiv), (xv). Pub. L. 104-191, § 323(b)(1), redesignated cls. (xiii) and (xiv) as (xiv) and (xv), respectively.

Subsec. (d)(1)(C). Pub. L. 104-188, § 1455(a)(1), which directed the amendment of par. (1) by inserting a new subpar. (C) after subpar. (B), was executed by making the insertion after subpar. (B)(xv), to reflect the probable intent of Congress.

Subsec. (d)(2)(Q). Pub. L. 104-191, § 323(b)(2), added subpar. (Q). Former subpar. (Q) redesignated (R).

Subsec. (d)(2)(R). Pub. L. 104-191, § 323(b)(2), redesignated subpar. (Q) as (R). Former subpar. (R) redesignated (S).

Pub. L. 104-188, § 1116(b)(2)(B), added subpar. (R). Former subpar. (R) redesignated (S).

Subsec. (d)(2)(S). Pub. L. 104-191, § 323(b)(2), redesignated subpar. (R) as (S). Former subpar. (S) redesignated (T).

Pub. L. 104-188, § 1116(b)(2)(B), redesignated subpar. (R) as (S). Former subpar. (S) redesignated (T). See Codification note above.

Pub. L. 104-188, § 1901(c)(1), struck out “or” at end. See Codification note above.

Subsec. (d)(2)(T). Pub. L. 104-191, § 323(b)(2), redesignated subpar. (S) as (T). Former subpar. (T) redesignated (U).

Pub. L. 104-188, § 1116(b)(2)(B), redesignated subpar. (S) as (T). Former subpar. (T) redesignated (U). See Codification note above.

Pub. L. 104-188, § 1901(c)(1), substituted “, or” for period at end. See Codification note above.

Subsec. (d)(2)(U). Pub. L. 104-191, § 323(d)(1), redesignated subpar. (T), relating to section 6053(b) or (c), as (U).

Pub. L. 104-188, § 1455(a)(2), struck out “or” at end. See Codification note above.

Pub. L. 104-188, § 1116(b)(2)(B), redesignated subpar. (T) as (U). Former subpar. (U) redesignated (V). See Codification note above.

Pub. L. 104-188, § 1901(c)(1), added subpar. (U). See Codification note above.

Subsec. (d)(2)(V). Pub. L. 104-188, § 1455(a)(2), substituted a comma for period at end.

Pub. L. 104-188, § 1116(b)(2)(B), redesignated subpar. (U) as (V).

Subsec. (d)(2)(W), (X). Pub. L. 104-188, § 1455(a)(2), added subpars. (W) and (X).

Subsec. (d)(3)(C). Pub. L. 104-188, § 1615(a)(2)(B), inserted “and” at end.

Subsec. (d)(3)(D). Pub. L. 104-188, § 1615(a)(2)(B), redesignated subpar. (E) as (D) and struck out former subpar. (D) which read as follows: “the requirement of section 6109(e) that a person include the TIN of any dependent on his return, and”.

Subsec. (d)(3)(E). Pub. L. 104-188, § 1615(a)(2)(B), redesignated subpar. (E) as (D).

Pub. L. 104-188, § 1704(j)(3), substituted “section 6109(h)” for “section 6109(f)” in introductory provisions.

1994—Subsec. (d)(1)(B)(iv). Pub. L. 103-322, § 20415(b)(1), amended cl. (iv) generally. Prior to amendment, cl. (iv) read as follows: “section 6050I(a) (relating to cash received in trade or business).”

Subsec. (d)(2)(K). Pub. L. 103-322, § 20415(b)(2), amended subpar. (K) generally. Prior to amendment, subpar. (K) read as follows: “section 6050I(e) (relating to returns relating to cash received in trade or business).”

1993—Subsec. (d)(1)(B)(viii) to (xiv). Pub. L. 103-66, § 13252(b)(1), which directed amendment of subsec. (d)(1)(B) by adding a new cl. (viii) after cl. (vii) and redesignating the following cls. accordingly, was executed by adding cl. (viii) and redesignating former cls. (viii), (ix), (x), (xi), (xii) (relating to section 4101(d)), and (xii) (relating to subpar. (C) of section 338(h)(10)) as (ix), (x), (xi), (xii), (xiii), and (xiv), respectively, to reflect the probable intent of Congress.

Subsec. (d)(2)(P) to (T). Pub. L. 103-66, §13252(b)(2), added subpar. (P) and redesignated former subpars. (P) through (S) as (Q) through (T), respectively.

1992—Subsec. (d)(3)(E). Pub. L. 102-486 added subpar. (E).

1990—Subsec. (d)(1)(B)(x). Pub. L. 101-508, §11323(b)(2), substituted “subsection (b) or (e) of section 1060” for “section 1060(b)”.

Subsec. (d)(1)(B)(xi). Pub. L. 101-508, §11212(e)(1), as amended by Pub. L. 104-188, §1702(b)(1), struck out “, or subsection (e),” after “(c)(4)”.

Subsec. (d)(1)(B)(xii). Pub. L. 101-508, §11323(c)(2), added cl. (xii) relating to subpar. (C) of section 338(h)(10).

Pub. L. 101-508, §11212(e)(1), as amended by Pub. L. 104-188, §1702(b)(1), added cl. (xii) relating to section 4101(d).

1989—Pub. L. 101-239, §7711(a), amended section generally, substituting subsecs. (a) to (d) for former subsec. (a) relating to reasonable cause waivers, subsec. (b) relating to payment of penalty, subsec. (c) relating to special rules for failure to file interest and dividend returns or statements, and subsec. (d) relating to definitions.

Subsec. (d)(1)(B)(viii) to (xi). Pub. L. 101-239, §7811(c)(3), amended cls. (viii) to (xi) generally. Prior to amendment, cls. (viii) to (xi) read as follows:

“(viii) section 6052(a) (relating to reporting payment of wages in the form of group-term life insurance),

“(ix) section 6053(c)(1) (relating to reporting with respect to certain tips), or

“(xi) section 1060(b) (relating to reporting requirements of transferors and transferees in certain asset acquisitions).

“(xi) subparagraph (A) or (C) of subsection (c)(4), or subsection (d), of section 4093 (relating to information reporting with respect to tax on diesel and aviation fuels).”

Subsec. (d)(2). Pub. L. 101-239, §7813(a), struck out “or” after “insurance,” in subpar. (Q), substituted “tips, or” for “tips.” in subpar. (R), and redesignated subpar. (U) as (S).

1988—Subsec. (d)(1)(B). Pub. L. 100-647, §3001(b)(1), which directed that “or” be struck out at end of cl. (ix), “, or” be substituted for period at end of cl. (x), and cl. (xi) relating to section 4093 be added, was executed by striking out “or” at end of cl. (ix) and adding cl. (xi) in view of intervening amendments by section 1941(b)(2)(M)(i) of Pub. L. 100-418, and by section 1006(h)(3)(A) of Pub. L. 100-647.

Pub. L. 100-647, §1006(h)(3)(A), struck out “or” at end of cl. (ix), substituted “, or” for period at end of cl. (x), and added cl. (xi) relating to section 1060.

Pub. L. 100-418, §1941(b)(2)(M)(i), redesignated cls. (ii) to (x) as (i) to (ix) and struck out former cl. (i) which read as follows: “section 4997(a) (relating to information with respect to windfall profit tax on crude oil).”

Subsec. (d)(2). Pub. L. 100-647, §3001(b)(2), which directed that “or” be struck out at end of subpar. (S), “, or” be substituted for period at end of subpar. (T), and subpar. (U) be added, was executed by adding subpar. (U) in view of intervening amendment by section 1941(b)(2)(M)(ii) of Pub. L. 100-418.

Pub. L. 100-418, §1941(b)(2)(M)(ii), redesignated subpars. (B) to (J) as (A) to (I), respectively, and struck out former subpar. (A) which read as follows: “section 4997(a) (relating to records and information; regulations),” and redesignated subpars. (L) to (T) as (J) to (R), respectively, and struck out former subpar. (K) which read as follows: “section 6050C (relating to information regarding windfall profit tax on domestic crude oil).”

Subsec. (d)(2)(B). Pub. L. 100-647, §1015(a), substituted “6031(b) or (c)” for “6031(b)”.

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by section 201(c)(2) of Pub. L. 105-34 applicable to expenses paid after Dec. 31, 1997 (in taxable years ending after such date), for education furnished in academic periods beginning after such date, see section 201(f) of Pub. L. 105-34, set out as an Effective Date note under section 25A of this title.

Amendment by section 1213(b) of Pub. L. 105-34 applicable to leases entered into after Aug. 5, 1997, see section 1213(e) of Pub. L. 105-34, set out as an Effective Date note under section 110 of this title.

Amendment by section 1223(b) of Pub. L. 105-34 applicable to partnership taxable years beginning after Dec. 31, 1997, see section 1226 of Pub. L. 105-34, as amended, set out as a note under section 6011 of this title.

Amendment by section 1602(d)(2)(A) of Pub. L. 105-34 effective as if included in the provisions of the Health Insurance Portability and Accountability Act of 1996, Pub. L. 104-191, to which such amendment relates, see section 1602(i) of Pub. L. 105-34, set out as a note under section 26 of this title.

EFFECTIVE DATE OF 1996 AMENDMENTS

Amendment by Pub. L. 104-191 applicable to benefits paid after Dec. 31, 1996, see section 323(d) of Pub. L. 104-191, set out as an Effective Date note under section 6050Q of this title.

Amendment by section 1116(b)(2)(A), (B) of Pub. L. 104-188 applicable to payments made after Dec. 31, 1997, see section 1116(b)(3) of Pub. L. 104-188, set out as an Effective Date note under section 6050R of this title.

Amendment by section 1455(a) of Pub. L. 104-188 applicable to returns, reports, and other statements the due date for which (determined without regard to extensions) is after Dec. 31, 1996, see section 1455(e) of Pub. L. 104-188, set out as a note under section 408 of this title.

Amendment by section 1615(a)(2)(B) of Pub. L. 104-188 applicable with respect to returns the due date for which, without regard to extensions, is on or after the 30th day after Aug. 20, 1996, with special rule for 1995 and 1996, see section 1615(d) of Pub. L. 104-188, set out as a note under section 21 of this title.

Amendment by section 1702(b)(1), (c)(2) of Pub. L. 104-188 effective, except as otherwise expressly provided, as if included in the provision of the Revenue Reconciliation Act of 1990, Pub. L. 101-508, title XI, to which such amendment relates, see section 1702(i) of Pub. L. 104-188, set out as a note under section 38 of this title.

Amendment by section 1901(c)(1) of Pub. L. 104-188, to the extent related to section 6048(a) of this title, applicable to reportable events (as defined in such section) occurring after Aug. 20, 1996, to the extent related to section 6048(b) of this title, applicable to taxable years of United States persons beginning after Dec. 31, 1995, and to the extent related to section 6048(c) of this title, applicable to distributions received after Aug. 20, 1996, see section 1901(d) of Pub. L. 104-188, set out as a note under section 6048 of this title.

EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by Pub. L. 103-322 effective on 60th day after date on which temporary regulations are prescribed under Pub. L. 103-322, §20415(c), see section 20415(d) of Pub. L. 103-322, set out as a note under section 6050I of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 applicable, except as otherwise provided, to discharges of indebtedness after Dec. 31, 1993, see section 13252(d) of Pub. L. 103-66, set out as an Effective Date note under section 6050P of this title.

EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by Pub. L. 102-486 applicable to taxable years beginning after Dec. 31, 1992, see section 1933(c) of

Pub. L. 102-486, set out as a note under section 6109 of this title.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11212(e)(1) of Pub. L. 101-508 effective Dec. 1, 1990, see section 11212(f)(2) of Pub. L. 101-508, set out as a note under section 4081 of this title.

Amendment by section 11323(b)(2), (c)(2) of Pub. L. 101-508 applicable to acquisitions after Oct. 9, 1990, but not applicable to any acquisition pursuant to a written binding contract in effect on Oct. 9, 1990, and at all times thereafter before such acquisition, see section 11323(d) of Pub. L. 101-508, set out as a note under section 338 of this title.

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by section 7711(a) of Pub. L. 101-239 applicable to returns and statements the due date for which (determined without regard to extensions) is after Dec. 31, 1989, see section 7711(c) of Pub. L. 101-239, set out as a note under section 6721 of this title.

Amendment by sections 7811(c)(3) and 7813(a) of Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 7817 of Pub. L. 101-239, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1988 AMENDMENTS

Amendment by sections 1006(h)(3)(A) and 1015(a) 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.

Amendment by section 3001(b)(1), (2) of Pub. L. 100-647 effective Jan. 1, 1989, see section 3001(c) of Pub. L. 100-647, set out as a note under section 4093 of this title.

Amendment by Pub. L. 100-418 applicable to crude oil removed from the premises on or after Aug. 23, 1988, see section 1941(c) of Pub. L. 100-418, set out as a note under section 164 of this title.

EFFECTIVE DATE

Section applicable to returns the due date for which (determined without regard to extensions) is after Dec. 31, 1986, see section 1501(e) of Pub. L. 99-514, set out as a note under section 6721 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.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 904, 6652, 6693, 6721, 7434 of this title.

Subchapter C—Procedural Requirements

Sec.
6751. Procedural requirements.

§ 6751. Procedural requirements

(a) Computation of penalty included in notice

The Secretary shall include with each notice of penalty under this title information with respect to the name of the penalty, the section of this title under which the penalty is imposed, and a computation of the penalty.

(b) Approval of assessment

(1) In general

No penalty under this title shall be assessed unless the initial determination of such as-

essment is personally approved (in writing) by the immediate supervisor of the individual making such determination or such higher level official as the Secretary may designate.

(2) Exceptions

Paragraph (1) shall not apply to—

(A) any addition to tax under section 6651, 6654, or 6655; or

(B) any other penalty automatically calculated through electronic means.

(c) Penalties

For purposes of this section, the term “penalty” includes any addition to tax or any additional amount.

(Added Pub. L. 105-206, title III, §3306(a), July 22, 1998, 112 Stat. 744.)

EFFECTIVE DATE

Pub. L. 105-206, title III, §3306(c), July 22, 1998, 112 Stat. 744, provided that: “The amendments made by this section [enacting this subchapter] shall apply to notices issued, and penalties assessed, after December 31, 2000.”

**CHAPTER 69—GENERAL PROVISIONS
RELATING TO STAMPS**

Sec. 6801.	Authority for establishment, alteration, and distribution.
6802.	Supply and distribution.
6803.	Accounting and safeguarding.
6804.	Attachment and cancellation.
6805.	Redemption of stamps.
6806.	Posting occupational tax stamps. ¹
6807.	Stamping, marking, and branding seized goods.
6808.	Special provisions relating to stamps.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in section 6422 of this title.

§ 6801. Authority for establishment, alteration, and distribution

(a) Establishment and alteration

The Secretary may establish, and from time to time alter, renew, replace, or change the form, style, character, material, and device of any stamp, mark, or label under any provision of the laws relating to internal revenue.

(b) Preparation and distribution of regulations, forms, stamps and dies

The Secretary shall prepare and distribute all the instructions, regulations, directions, forms, blanks, and stamps; and shall provide proper and sufficient adhesive stamps and other stamps or dies for expressing and denoting the several stamp taxes.

(Aug. 16, 1954, ch. 736, 68A Stat. 829; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 94-569, §2, Oct. 20, 1976, 90 Stat. 2699; Pub. L. 98-369, div. A, title IV, §454(c)(13), July 18, 1984, 98 Stat. 822.)

AMENDMENTS

1984—Subsec. (b). Pub. L. 98-369 struck out “, except that stamps required by or prescribed pursuant to the

¹Section catchline amended by Pub. L. 90-618 without corresponding amendment of analysis.

provisions of section 5205 or section 5235 may be prepared and distributed by persons authorized by the Secretary, under such controls for the protection of the revenue as shall be deemed necessary" before the period at end.

1976—Subsec. (a). Pub. L. 94-455 struck out "or his delegate" after "Secretary".

Subsec. (b). Pub. L. 94-455 and Pub. L. 94-569 struck out "or his delegate" after "Secretary" and provided that stamps required by or prescribed pursuant to the provisions of section 5205 or section 5235 may be prepared and distributed by persons authorized by the Secretary, under such controls for the protection of the revenue as shall be deemed necessary.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective July 1, 1985, see section 456(b) of Pub. L. 98-369, set out as an Effective Date note under section 5101 of this title.

CROSS REFERENCES

Attachment and cancellation, see section 6804 of this title.

Penalties for offenses relating to stamps, see section 7208 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 6804 of this title.

§ 6802. Supply and distribution

The Secretary shall furnish, without prepayment, to—

(1) Postmaster General

The Postmaster General a suitable quantity of adhesive stamps, coupons, tickets, or such other devices as may be prescribed by the Secretary pursuant to section 6302(b) or this chapter, to be distributed to, and kept on sale by, the various postmasters in the United States in all post offices of the first and second classes, and such post offices of the third and fourth classes as—

(A) are located in county seats, or

(B) are certified by the Secretary to the Postmaster General as necessary;

(2) Designated depository of the United States

Any designated depository of the United States a suitable quantity of adhesive stamps to be kept on sale by such designated depository.

(Aug. 16, 1954, ch. 736, 68A Stat. 829; Pub. L. 89-44, title VI, § 601(d), June 21, 1965, 79 Stat. 154; Pub. L. 94-455, title XIX, § 1906(a)(36), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1829, 1834.)

AMENDMENTS

1976—Pub. L. 94-455 struck out "or his delegate" after "Secretary" wherever appearing and substituted in par. (2) "designated depository." for "designated depository:".

1965—Par. (1). Pub. L. 89-44, § 601(d)(1), struck out "(other than the stamps on playing cards)" after "quantity of adhesive stamps".

Par. (3). Pub. L. 89-44, § 601(d)(2), struck out par. (3) which related to supply and distribution of stamps to State agents.

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.

TRANSFER OF FUNCTIONS

Office of Postmaster General of Post Office Department abolished and all functions, powers, and duties of

Postmaster General transferred to United States Postal Service by Pub. L. 91-375, § 4(a), Aug. 12, 1970, 84 Stat. 773, set out as a note under section 201 of Title 39, Postal Service.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 6803 of this title.

§ 6803. Accounting and safeguarding

(a) Bond

In cases coming within the provisions of paragraph (2) of section 6802, the Secretary may require a bond, with sufficient sureties, in a sum to be fixed by the Secretary, conditioned for the faithful return, whenever so required, of all quantities or amounts undisposed of and for the payment monthly for all quantities or amounts sold or not remaining on hand.

(b) Regulations

The Secretary may from time to time make such regulations as he may find necessary to insure the safekeeping or prevent the illegal use of all adhesive stamps referred to in paragraph (2) of section 6802.

(Aug. 16, 1954, ch. 736, 68A Stat. 830; Pub. L. 92-310, title II, § 230(a), June 6, 1972, 86 Stat. 209; Pub. L. 94-455, title XIX, § 1906(a)(37), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1829, 1834.)

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-455 redesignated subsec. (b)(1) as (a), substituted "paragraph (2)" for "paragraph (2) or (3)", and struck out "or his delegate" after "Secretary" wherever appearing.

Subsec. (b). Pub. L. 94-455 redesignated par. (2) as entire subsection, struck out "or his delegate" after "Secretary" and substituted "paragraph (2)" for "paragraphs (2) and (3)". Par. (1) redesignated subsec. (a).

1972—Subsec. (a). Pub. L. 92-310 repealed subsec. (a) which related to bonds, deposits of receipts, and accounts of postmasters, and which required the Postmaster General to transfer all receipts to the Treasury.

CROSS REFERENCES

Expenditures incurred by United States Postal Service, see section 7509 of this title.

Form of bonds, see section 7101 of this title.

Other provisions for bonds, see section 7103 of this title.

Single bond in lieu of multiple bonds, see section 7102 of this title.

§ 6804. Attachment and cancellation

Except as otherwise expressly provided in this title, the stamps referred to in section 6801 shall be attached, protected, removed, canceled, obliterated, and destroyed, in such manner and by such instruments or other means as the Secretary may prescribe by rules or regulations.

(Aug. 16, 1954, ch. 736, 68A Stat. 830; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

1976—Pub. L. 94-455 struck out "or his delegate" after "Secretary".

CROSS REFERENCES

Penalties for failure to attach or cancel stamps, etc., see section 7271 of this title.