

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.

#### CONSTRUCTION OF 2002 AMENDMENT

Nothing in amendment by Pub. L. 107-210, other than provisions relating to COBRA continuation coverage and reporting requirements, to be construed as creating new mandate on any party regarding health insurance coverage, see section 203(f) of Pub. L. 107-210, set out as a note under section 2918 of Title 29, Labor.

#### 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 assessment 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, as amended by Pub. L. 106-554, § 1(a)(7) [title III, § 302(b)], Dec. 21, 2000, 114 Stat. 2763, 2763A-632, provided that: “The amendments made by this section [enacting this subchapter] shall apply to notices issued, and penalties assessed, after June 30, 2001. In the case of any notice of penalty issued after June 30, 2001, and before July 1, 2003, the requirements of section 6751(a) of the Internal Revenue Code of 1986 shall be treated as met if such notice contains a telephone number at which the taxpayer can request a copy of the taxpayer’s assessment and payment history with respect to such penalty.”

### 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. <sup>1</sup>
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 sections 6422, 7801 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

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