

LII

legal information institute

US CODE COLLECTION

[collection home](#)[search](#)[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 75](#) > [Subchapter A](#) > [PART I](#) > [Sec. 7203](#).

Notes on Sec. 7203.

SOURCE

Aug. 16, 1954, ch. 736, 68A Stat. 851

[Pub. L. 90-364](#), title I, Sec. 103(e)(5), June 28, 1968, 82 Stat. 264[Pub. L. 97-248](#), title III, Sec. 327, 329(b), Sept. 3, 1982, 96 Stat. 617, 618[Pub. L. 98-369](#), div. A, title IV, Sec. 412(b)(9), July 18, 1984, 98 Stat. 792[Pub. L. 100-690](#), title VII, Sec. 7601(a)(2)(B), Nov. 18, 1988, 102 Stat. 4504[Pub. L. 101-647](#), title XXXIII, Sec. 3303(a), Nov. 29, 1990, 104 Stat. 4918.**AMENDMENTS**

1990 - [Pub. L. 101-647](#) substituted "substituting 'felony' for 'misdemeanor' and" for "substituting".
1988 - [Pub. L. 100-690](#) inserted at end "In the case of a willful violation of any provision of section 6050I, the first sentence of this section shall be applied by substituting '5 years' for '1 year'." 1984 - [Pub. L. 98-369](#) struck out "(other than a return required under the authority of section 6015)" after "to make a return". 1982 - [Pub. L. 97-248](#), Sec. 329(b), substituted "\$25,000 (\$100,000 in the case of a corporation)" for "\$10,000".

[Pub. L. 97-248](#), Sec. 327, inserted last sentence providing that, in the case of any person with respect to whom there is a failure to pay any estimated tax, this section shall not apply to such person with respect to such failure if there is no addition to tax under section 6654 or 6655 with respect to such failure. 1968 - [Pub. L. 90-364](#) struck out reference to section 6016

EFFECTIVE DATE OF 1990 AMENDMENT

Section 3303(c) of [Pub. L. 101-647](#) provided that: "The amendment made by subsection (a) (amending this section) shall apply to actions, and failures to act, occurring after the date of the enactment of this Act (Nov. 29, 1990)."

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by [Pub. L. 100-690](#) applicable to actions after Nov. 18, 1988, see section 7601(a)(3) of [Pub. L. 100-690](#), set out as a note under section [6050I](#) of this title

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by [Pub. L. 98-369](#) applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a)(1) of Pub. L. 98-369, set out as a note under section [6654](#) of this title

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by section 329(b) of [Pub. L. 97-248](#) applicable to offenses committed after Sept. 3, 1982, see section 329(e) of Pub. L. 97-248, set out as a note under section [7201](#) of this title

EFFECTIVE DATE OF 1968 AMENDMENT

Amendment by [Pub. L. 90-364](#) applicable with respect to taxable years beginning after Dec. 31, 1967, except as provided by section 104 of [Pub. L. 90-364](#), see section 103(f) of [Pub. L. 90-364](#), set out as a note under section [243](#) of this title

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections [5684](#), [6038](#), [6038A](#), [6046A](#), [6686](#), [6698](#) of this title; title [7](#) section [12a](#); title [18](#) section [3237](#)

© copyright

about us

send email