

Internal Revenue Code Section 6696(d)(1)

Rules applicable with respect to sections 6694, 6695, and 6695A

(a) Penalties to be additional to any other penalties.

The penalties provided by section 6694 , 6695 , and 6695A shall be in addition to any other penalties provided by law.

(b) Deficiency procedures not to apply.

Subchapter B of chapter 63 (relating to deficiency procedures for income, estate, gift, and certain excise taxes) shall not apply with respect to the assessment or collection of the penalties provided by sections 6694 , 6695 , and 6695A .

(c) Procedure for claiming refund.

Any claim for credit or refund of any penalty paid under section 6694 , 6695 , or 6695A shall be filed in accordance with regulations prescribed by the Secretary.

(d) Periods of limitation.

(1) Assessment.

The amount of any penalty under section 6694(a) , section 6695 , or 6695A shall be assessed within 3 years after the return or claim for refund with respect to which the penalty is assessed was filed, and no proceeding in court without assessment for the collection of such tax shall be begun after the expiration of such period. In the case of any penalty under section 6694(b) , the penalty may be assessed, or a proceeding in court for the collection of the penalty may be begun without assessment, at any time.

(2) Claim for refund.

Except as provided in section 6694(d) , any claim for refund of an overpayment of any penalty assessed under section 6694 , 6695 , or 6695A shall be filed within 3 years from the time the penalty was paid.

(e) Definitions.

For purposes of sections 6694 , 6695 , and 6695A -

(1) Return.

The term "return" means any return of any tax imposed by this title.

(2) Claim for refund.

The term "claim for refund" means a claim for refund of, or credit against, any tax imposed by this title.