§ 6685. Assessable penalty with respect to public inspection requirements for certain tax-exempt organizations

In addition to the penalty imposed by section 7207 (relating to fraudulent returns, statements, or other documents), any person who is required to comply with the requirements of subsection (d) of section 6104 and who fails to so comply with respect to any return or application, if such failure is willful, shall pay a penalty of $5,000 with respect to each such return or application.


Amendments

1998—Pub. L. 105–277 struck out “or (e)” after “subsection (d)”.  
1996—Pub. L. 104–168 substituted “$5,000” for “$1,000”.  
1987—Pub. L. 100–203 substituted current section catchline for “Assessable penalties with respect to private foundation annual returns” and amended text generally. Prior to amendment, text read as follows: “In addition to the penalty imposed by section 7207 (relating to fraudulent returns, statements, or other documents), any person who is required to comply with the requirements of section 6104 (d) (relating to private foundations’ annual returns) and who fails to so comply with respect to any return, if such failure is willful, shall pay a penalty of $1,000 with respect to each such return.”  
1980—Pub. L. 96–603 substituted in section catchline “returns” for “reports”, and in text “required to comply” for “required to file the report and the notice required under section 6056 (relating to annual reports by private foundations) or to comply”, “(relating to private foundations’ annual returns) and who fails to so comply with respect to any return” for “(relating to public inspection of private foundations’ annual reports) and who fails so to file or comply”, and “each such return” for “each such report or notice”.

Effective Date of 1998 Amendment

Amendment by Pub. L. 105–277 applicable to requests made after the later of Dec. 31, 1998, or the 60th day after the Secretary of the Treasury first issues the regulations referred to in section 6104 (d)(4) of this title, see section 1004(b)(3) of Pub. L. 105–277, set out as a note under section 6104 of this title.

Effective Date of 1996 Amendment

Amendment by Pub. L. 104–168 applicable to requests made on or after 60th day after Secretary of the Treasury first issues regulations referred to in section 6104 (e)(3) of this title, see section 1313(c) of Pub. L. 104–168, set out as a note under section 6104 of this title.

Effective Date of 1987 Amendment

Amendment by Pub. L. 100–203 applicable to returns for years beginning after Dec. 31, 1986, and on and after Dec. 22, 1987, in case of applications submitted after July 15, 1987, or on or before July 15, 1987, if the organization has a copy of the application on July 15, 1987, see section 10704(d) of Pub. L. 100–203, set out as a note under section 6652 of this title.

Effective Date of 1980 Amendment

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.
Effective Date

Section effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91–172, set out as a note under section 4940 of this title.