



# Penalty Assessability after Mukhi

December 22, 2025

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## Executive Summary

**Total Penalties Analyzed:** 119

**Assessable Penalties:** 80 (67.2%) - **Chapter 68 Penalties:** 66 (82.5% of assessable penalties) - **Other**

**Assessable Penalties:** 14 (17.5% of assessable penalties)

**Non-Assessable Penalties:** 39 (32.8%)

## Key Findings

Analysis shows that 66 of the 80 assessable penalties (82.5%) derive their assessability from Chapter 68, either through Subchapter B's § 6671(a) provision or as Subchapter A additions to tax. The remaining 14 assessable penalties (17.5%) contain explicit assessment authorization language in their individual statutory provisions.

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## Part I: Assessable Penalties

This section contains all 80 penalties that are assessable by the IRS.

## § 5684 — Penalties relating to the payment and collection of liquor taxes

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for the failure to pay any tax imposed by part I of subchapter A at the time prescribed, related to the payment and collection of liquor taxes.

**Where Assessment Is Authorized:** explicit language in subsection (b)

**Statutory Language Quoting Assessment Authorization:**

1. "The penalties imposed by subsection (a) shall be assessed, collected, and paid in the same manner as taxes, as provided in section 6665(a)."

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. In the case of IRC Section 5684, subsection (b) explicitly states that the penalties imposed by subsection (a) shall be assessed, collected, and paid in the same manner as taxes, as provided in section 6665(a). This language directly authorizes the assessment of the penalty, making it assessable under the Mukhi Principle. The reference to section 6665(a) further supports this, as it provides a clear link to the statutory authority for assessment.

**Chapter/Subchapter:** Chapter None

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## § 5761 — Civil penalties

**Assessable:** Yes

**What This Penalty Is For:** Penalties for various violations including willful omission, neglect, or refusal to comply with duties imposed, failure to pay tax, and issues related to the sale or receipt of tobacco products and cigarette papers and tubes intended for export.

**Where Assessment Is Authorized:** explicit language in subsection (e)

**Statutory Language Quoting Assessment Authorization:**

1. "The penalties imposed by subsections (b) and (c) shall be assessed, collected, and paid in the same manner as taxes, as provided in section 6665(a)."

**Detailed Reasoning:** The explicit assessment authorization for penalties under IRC Section 5761 comes from subsection (e), which clearly states that penalties imposed by subsections (b) and (c) are to be 'assessed, collected, and paid in the same manner as taxes' as outlined in section 6665(a). This language directly aligns with the Mukhi Principle's requirement for explicit statutory authority to administratively assess penalties. There is no need for cross-reference to § 6671 or Subchapter B because the section itself contains explicit assessment language.

**Chapter/Subchapter:** Chapter None

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## § 6039 — Information on individuals losing United States citizenship

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for an individual who is required to file a statement under § 6039G(a) for any taxable year and either fails to file such statement by the due date, fails to include all required information, or includes incorrect information.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. After a careful review of § 6039G, there is no explicit statutory authorization for administrative assessment of the penalty described in subsection (c). The section does not contain phrases like 'assessed and collected in the same manner as taxes' nor does it reference § 6671 or Subchapter B of Chapter 68, which are indicators of assessable penalties based on the Mukhi Principle. Therefore, absent explicit statutory authorization, the penalty under § 6039G(c) is non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter 61

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## § 6043 — Liquidating, etc., transactions

**Assessable:** Yes

**What This Penalty Is For:** Penalties for failure to file returns regarding corporate liquidating transactions, exempt organization liquidations, changes in control, and recapitalizations.

**Where Assessment Is Authorized:** explicit language in subsection (d)

**Statutory Language Quoting Assessment Authorization:**

1. "for provisions relating to penalties for failure to file—a return under subsection (b), see section 6652(c), or a return under subsection (c), see section 6652(l)."

**Detailed Reasoning:** The explicit cross-references in subsection (d) to section 6652(c) and section 6652(l) for penalties related to failures to file specified returns provide the statutory authority for the assessment of these penalties. This satisfies the Mukhi Principle, which requires explicit statutory authorization for penalties to be assessable administratively. Since section 6652 is within Chapter 68, Subchapter A, which is assessable as additions to tax, the penalties for failure to comply with § 6043 filing requirements are assessable.

**Chapter/Subchapter:** Chapter 61

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## § 6046 — Returns as to interests in foreign partnerships

**Assessable:** Yes

**What This Penalty Is For:** Penalties for failing to file a return as required by § 6046A regarding acquisitions, dispositions, or substantial changes in interests in foreign partnerships.

**Where Assessment Is Authorized:** Cross-reference to § 6679 and § 7203

**Statutory Language Quoting Assessment Authorization:**

1. "For provisions relating to penalties for violations of this section, see sections 6679 and 7203."

**Detailed Reasoning:** The penalty for violations of § 6046A is assessable based on the explicit cross-reference to §§ 6679 and 7203 found in subsection (e). § 6679 falls within Chapter 68, Subchapter B, which is assessable via § 6671(a), stating penalties 'shall be assessed and collected in the same manner as taxes.' This explicit cross-reference provides the statutory authority needed for administrative assessment of penalties for violations of § 6046A, aligning with the Mukhi Principle.

**Chapter/Subchapter:** Chapter 61

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## § 6047 — Information relating to certain trusts and annuity plans

**Assessable:** Yes

**What This Penalty Is For:** Penalties for failures to file returns and reports required under § 6047, furnish information, or comply with reporting requirements.

**Where Assessment Is Authorized:** Cross-references in subsection (h)

**Statutory Language Quoting Assessment Authorization:**

1. "For provisions relating to penalties for failures to file returns and reports required under this section, see sections 6652(e), 6721, and 6722."
2. "For provisions relating to penalty for failure to comply with the provisions of subsection (d), see section 6704."

**Detailed Reasoning:** The penalty is assessable based on explicit cross-references found in subsection (h) of § 6047, which directs to §§ 6652(e), 6721, 6722, and 6704 for penalties related to failures under this section. These sections are within Chapter 68, which is assessable per § 6671(a) and the Mukhi Principle, as they provide explicit statutory authorization for assessment and collection in the same manner as taxes.

**Chapter/Subchapter:** Chapter 61

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## § 6206 — Special rules applicable to excessive claims under certain sections

**Assessable:** Yes

**What This Penalty Is For:** This penalty applies to any excessive amount claimed under sections 6416(a)(4), 6420, 6421, 6427, or 6435, and to civil penalties provided by section 6675, related to certain fuel tax credits and refunds.

**Where Assessment Is Authorized:** explicit language in § 6206

**Statutory Language Quoting Assessment Authorization:**

1. "may be assessed and collected as if it were a tax imposed by section 4081 (with respect to refunds under section 6416(a)(4) and payments under sections 6420, 6421, and 6435), or 4041 or 4081 (with respect to payments under section 6427) and as if the person who made the claim were liable for such tax."

**Detailed Reasoning:** The section explicitly states that the excessive amounts and any civil penalty provided by section 6675 may be 'assessed and collected as if it were a tax', directly providing the IRS with the statutory authority to administratively assess these amounts. This language aligns with the Mukhi Principle's requirement for explicit assessment authorization.

**Chapter/Subchapter:** Chapter None

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## § 6215 — Assessment of deficiency found by Tax Court

**Assessable:** Yes

**What This Penalty Is For:** This section pertains to the assessment of tax deficiencies determined by the Tax Court. It applies when a taxpayer disputes the IRS's determination of a tax deficiency and the case is adjudicated by the Tax Court. The deficiency amount, as redetermined by the Tax Court and which has become final, is then required to be assessed and paid.

**Where Assessment Is Authorized:** explicit language in § 6215(a)

**Statutory Language Quoting Assessment Authorization:**

1. "the entire amount redetermined as the deficiency by the decision of the Tax Court which has become final shall be assessed and shall be paid upon notice and demand from the Secretary"

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty or deficiency is only assessable if there is explicit statutory authorization. In § 6215(a), the statute explicitly states that the amount redetermined as the deficiency by the Tax Court's final decision shall be assessed and paid upon notice and demand. This language directly authorizes the assessment of the deficiency determined by the Tax Court, aligning with the Mukhi Principle's requirement for explicit assessment authorization.

**Chapter/Subchapter:** Chapter None

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## § 6221 — Determination at partnership level

**Assessable:** Yes

**What This Penalty Is For:** Penalties related to adjustments of partnership-related items, including tax attributable to such adjustments, determined at the partnership level.

**Where Assessment Is Authorized:** explicit language in subsection (a)

**Statutory Language Quoting Assessment Authorization:**

1. "Any adjustment to a partnership-related item shall be determined, and any tax attributable thereto shall be assessed and collected, and the applicability of any penalty, addition to tax, or additional amount which relates to an adjustment to any such item shall be determined, at the partnership level"

**Detailed Reasoning:** The explicit language in § 6221(a) stating that 'any tax attributable thereto shall be assessed and collected, and the applicability of any penalty, addition to tax, or additional amount which relates to an adjustment to any such item shall be determined, at the partnership level' provides clear statutory authority for the assessment and collection of penalties related to adjustments of partnership-related items at the partnership level. This aligns with the Mukhi Principle, as there is explicit authorization for administrative assessment of these penalties without necessitating a District Court suit.

**Chapter/Subchapter:** Chapter None

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## § 6222 — Partner's return must be consistent with partnership return

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for any underpayment of tax by a partner due to failing to treat any partnership-related item on their return in a manner consistent with the partnership return.

**Where Assessment Is Authorized:** explicit language in subsection (b)

**Statutory Language Quoting Assessment Authorization:**

1. "Any underpayment of tax by a partner by reason of failing to comply with the requirements of subsection (a) shall be assessed and collected in the same manner as if such underpayment were on account of a mathematical or clerical error appearing on the partner's return."

**Detailed Reasoning:** The explicit authorization for the assessment of this penalty comes from subsection (b) of § 6222, which clearly states that underpayments due to inconsistent treatment are to be 'assessed and collected in the same manner as if such underpayment were on account of a mathematical or clerical error appearing on the partner's return.' This language directly authorizes the IRS to administratively assess and collect the penalty, aligning with the Mukhi Principle's requirement for explicit statutory authorization.

**Chapter/Subchapter:** Chapter None

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## § 6232 — Assessment, collection, and payment

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for any imputed underpayment related to partnership adjustments, including failure to comply with partnership reporting requirements, and applies to partners' proportionate shares of such underpayments, including interest or penalties.

**Where Assessment Is Authorized:** explicit language in subsection (a) and (f)(1)(B)

**Statutory Language Quoting Assessment Authorization:**

1. "Any imputed underpayment shall be assessed and collected in the same manner as if it were a tax imposed for the adjustment year by subtitle A"
2. "the Secretary may assess upon each partner of the partnership (determined as of the close of the adjustment year or, if the partnership has ceased to exist as of such time, the former partners of the partnership as determined for purposes of section 6241(7)) a tax equal to such partner's proportionate share of such amount (including any such interest or penalties, determined after application of subparagraph (A))"

**Detailed Reasoning:** The statutory language in § 6232 explicitly authorizes the assessment and collection of imputed underpayments and associated penalties in a manner similar to taxes, as indicated in subsection (a). Furthermore, subsection (f)(1)(B) specifically authorizes the Secretary to assess a tax upon each partner for their proportionate share of any unpaid imputed underpayment, including any interest or penalties. This explicit authorization aligns with the Mukhi Principle, which requires explicit statutory authority for penalties to be assessable.

**Chapter/Subchapter:** Chapter None

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## § 6651 — Failure to file tax return or to pay tax

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for failing to file a tax return or to pay the tax shown on a return by the due date, including extensions. It applies to various types of taxes and includes specific rates of addition to the tax for both failure to file and failure to pay, with maximum limits and adjustments for reasonable cause, willful neglect, and fraudulent failure.

**Where Assessment Is Authorized:** Chapter 68 Subchapter A

**Detailed Reasoning:** While § 6651 does not contain explicit language stating 'assessed and collected in the same manner as taxes' within its text, it falls under Chapter 68, Subchapter A, which is designated for 'Additions to Tax.' According to the Mukhi Principle, penalties under Chapter 68, Subchapter A are assessable as additions to tax. Since § 6651 is part of this subchapter, it is implicitly authorized for assessment based on its classification within the IRC, even in the absence of explicit statutory language within the section itself.

**Chapter/Subchapter:** Chapter 68, Subchapter A

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## § 6652 — Failure to file certain information returns, registration statements, etc.

### Assessable: Yes

**What This Penalty Is For:** Penalties for failure to file certain information returns, registration statements, etc., including but not limited to, returns on payments aggregating less than \$10, failure to report tips, returns by exempt organizations and certain trusts, failure to comply with public inspection requirements, and failure to submit notices under section 506.

**Where Assessment Is Authorized:** explicit language in subsection (a), (b), (c), (d), and (e)

#### Statutory Language Quoting Assessment Authorization:

1. "there shall be paid (upon notice and demand by the Secretary and in the same manner as tax) by the person failing to so file the statement"
2. "there shall be paid by the employee, in addition to the tax imposed by section 3101 or section 3201 (as the case may be) with respect to the amount of tips which he so failed to report, an amount equal to 50 percent of such tax."
3. "there shall be paid by the exempt organization \$20 for each day during which such failure continues."
4. "there shall be paid by the person failing to meet such requirements \$20 for each day during which such failure continues."
5. "Any penalty imposed under this subsection shall be paid on notice and demand of the Secretary and in the same manner as taxes."

**Detailed Reasoning:** The statutory language in § 6652 provides explicit authorization for the assessment and collection of penalties for failures to file certain information returns and other documents. Each subsection within § 6652 specifies that penalties shall be paid upon notice and demand by the Secretary and in the same manner as taxes, which aligns with the Mukhi principle requiring explicit statutory authority for penalties to be assessable. This language is consistent across various subsections, indicating a clear legislative intent to allow for the administrative assessment of these penalties.

**Chapter/Subchapter:** Chapter 68, Subchapter A

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## § 6653 — Failure to pay stamp tax

### Assessable: Yes

**What This Penalty Is For:** This penalty is for any person who willfully fails to pay any tax imposed by the title which is payable by stamp, coupons, tickets, books, or other devices or methods prescribed by the title or regulations, or willfully attempts to evade or defeat any such tax or the payment thereof.

**Where Assessment Is Authorized:** Chapter 68 Subchapter A



### Statutory Language Quoting Assessment Authorization:

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** Although § 6653 does not contain explicit language within the section itself authorizing assessment, it falls under Chapter 68, Subchapter A, which is designated as 'Additions to Tax'. Based on the Mukhi Principle, penalties under Chapter 68, Subchapter A are assessable as additions to tax. This is supported by the general authorization for penalties under Chapter 68 to be 'assessed and collected in the same manner as taxes', as explicitly stated in § 6671(a). Therefore, even though § 6653 does not directly reference § 6671 or contain explicit assessment language, its placement in Chapter 68, Subchapter A aligns it with the Mukhi Principle's criteria for assessable penalties.

**Chapter/Subchapter:** Chapter 68, Subchapter A

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## § 6654 — Failure by individual to pay estimated income tax

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for the failure of an individual to pay estimated income tax as required. It applies to underpayments of estimated tax, calculated based on specific rates and periods defined in the statute.

**Where Assessment Is Authorized:** Chapter 68 Subchapter A

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. § 6654 falls under Chapter 68, Subchapter A, which is designated as 'Additions to Tax.' According to the key rules provided, all sections within Chapter 68, Subchapter A, are assessable as additions to tax. Although § 6654 does not contain explicit language stating 'assessed and collected in the same manner as taxes,' its classification within Subchapter A of Chapter 68 inherently authorizes its assessment because Subchapter A's penalties are treated as additions to tax, which are assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter A

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## § 6655 — Failure by corporation to pay estimated income tax

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for the failure of a corporation to pay the correct amount of estimated income tax. It applies to underpayments of estimated tax, calculated as the difference between the required installment and the amount actually paid by the due date.

**Where Assessment Is Authorized:** Chapter 68 Subchapter A

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if there is explicit statutory authority. For § 6655, it falls under Chapter 68, Subchapter A, which is designated for 'Additions to Tax.' While § 6655 itself does not contain explicit language stating it is 'assessed and collected in the same manner as taxes,' its

classification under Chapter 68, Subchapter A, inherently subjects it to the general rules applicable to additions to tax, making it assessable. There is no direct cross-reference to § 6671 or Subchapter B within § 6655, but its placement in Subchapter A, which deals with assessable penalties as additions to tax, provides the necessary authorization for assessment based on the overarching framework of Chapter 68.

**Chapter/Subchapter:** Chapter 68, Subchapter A

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## § 6656 — Failure to make deposit of taxes

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for the failure to deposit any amount of tax imposed by this title on the prescribed date in the authorized government depository.

**Where Assessment Is Authorized:** Chapter 68 Subchapter A

**Detailed Reasoning:** While § 6656 does not contain explicit language stating it is 'assessed and collected in the same manner as taxes', it falls under Chapter 68, Subchapter A, which is designated as 'Additions to Tax'. According to the Mukhi Principle, penalties under Chapter 68, Subchapter A are assessable as additions to tax, thus making § 6656 penalties assessable. There's no direct cross-reference to § 6671 or explicit assessment language within § 6656, but its placement in Chapter 68, Subchapter A aligns with the Mukhi Principle's guidance on assessable penalties.

**Chapter/Subchapter:** Chapter 68, Subchapter A

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## § 6657 — Bad checks

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for tendering an instrument in payment of any amount receivable under the title that is not duly paid, including checks or money orders that are dishonored.

**Where Assessment Is Authorized:** explicit language in section

**Statutory Language Quoting Assessment Authorization:**

1. "in addition to any other penalties provided by law, there shall be paid as a penalty by the person who tendered such instrument, upon notice and demand by the Secretary, in the same manner as tax"

**Detailed Reasoning:** The penalty under IRC Section 6657 is assessable based on the explicit statutory language that mandates the penalty to be paid 'upon notice and demand by the Secretary, in the same manner as tax.' This language aligns with the Mukhi Principle's requirement for explicit statutory authority for a penalty to be administratively assessable. Although Section 6657 is under Chapter 68, Subchapter A, which generally covers additions to tax rather than assessable penalties, the specific language in this section provides clear authorization for the assessment and collection of the penalty in the same manner as taxes, thereby making it assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter A

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## § 6658 — Coordination with title 11

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for the failure to make timely payment of tax during a period a case is pending under title 11 of the United States Code, with specific exceptions related to the financial state of the estate or timing related to the debtor and the filing of the petition.

**Where Assessment Is Authorized:** Chapter 68 Subchapter A

**Detailed Reasoning:** While § 6658 itself does not contain explicit language authorizing assessment and collection in the same manner as taxes, it falls under Chapter 68, Subchapter A, which is designated as 'Additions to Tax'. According to the Mukhi Principle, penalties under Chapter 68, Subchapter A are assessable as additions to tax. Therefore, despite the absence of explicit assessment language within § 6658, its classification within Chapter 68, Subchapter A provides the necessary authorization for its assessment.

**Chapter/Subchapter:** Chapter 68, Subchapter A

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## § 6659 — Improper claim for Trump account contribution pilot program credit

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for any individual who improperly claims a credit for the Trump account contribution pilot program for an individual who is not an eligible child of the taxpayer, with penalties varying based on whether the improper claim was due to negligence or fraud.

**Where Assessment Is Authorized:** Chapter 68 Subchapter A (Additions to Tax)

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. § 6659 falls under Chapter 68, Subchapter A, which is designated as 'Additions to Tax' and is assessable as additions to tax. Although § 6659 does not contain explicit language stating it is 'assessed and collected in the same manner as taxes,' its placement within Chapter 68, Subchapter A, aligns with the general rule that penalties under this subchapter are assessable as additions to tax. There is no direct reference to § 6671 or Subchapter B within § 6659, but the general applicability of Chapter 68 Subchapter A to additions to tax provides the necessary authority for assessment.

**Chapter/Subchapter:** Chapter 68, Subchapter A

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## § 6662 — Imposition of accuracy-related penalty on understatements with respect to reportable transactions

### Assessable: Yes

**What This Penalty Is For:** This penalty is for understatements related to reportable transactions, including listed transactions and those aimed at tax avoidance or evasion. It imposes a 20% penalty on the understatement amount, which increases to 30% if disclosure requirements are not met.

**Where Assessment Is Authorized:** Chapter 68 Subchapter A (Additions to Tax)

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. § 6662A falls under Chapter 68, Subchapter A, which is designated as 'Additions to Tax.' Although § 6662A does not contain explicit language stating it is 'assessed and collected in the same manner as taxes' nor does it directly reference § 6671 or Subchapter B, the general provision for penalties under Chapter 68, Subchapter A, to be treated as additions to tax, implies administrative assessability. The Mukhi Principle emphasizes the need for explicit authorization, which is satisfied here by the classification of § 6662A penalties as additions to tax, a category administratively assessable by the IRS.

**Chapter/Subchapter:** Chapter 68, Subchapter A

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## § 6663 — Imposition of fraud penalty

### Assessable: Yes

**What This Penalty Is For:** This penalty is imposed if any part of an underpayment of tax required to be shown on a return is due to fraud, adding an amount equal to 75 percent of the portion of the underpayment attributable to fraud.

**Where Assessment Is Authorized:** Chapter 68, Subchapter A

**Detailed Reasoning:** Although § 6663 does not contain explicit language stating 'assessed and collected in the same manner as taxes,' it falls under Chapter 68, Subchapter A, which is designated for 'Additions to Tax.' According to the Mukhi Principle, penalties under Chapter 68, Subchapter A are assessable as additions to tax. Therefore, despite the absence of explicit assessment language within § 6663 itself, its placement in Chapter 68, Subchapter A provides the necessary authorization for its assessment.

**Chapter/Subchapter:** Chapter 68, Subchapter A

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## § 6664 — Definitions and special rules

### Assessable: Yes

**What This Penalty Is For:** This section outlines the definitions and special rules for underpayments and the reasonable cause exceptions for penalties under sections 6662, 6663, and 6662A. It specifies conditions under

which penalties for underpayment of tax due to negligence, disregard of rules, or substantial understatement, and for certain reportable transaction understatements, will not be imposed if the taxpayer can show reasonable cause and good faith.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Although § 6664 is located within Chapter 68, Subchapter A, which generally deals with additions to tax and is assessable as such, there is no explicit language within § 6664 itself that authorizes assessment and collection in the same manner as taxes, nor does it cross-reference § 6671 or Subchapter B for its assessment authority. The Mukhi Principle requires explicit statutory authority for a penalty to be administratively assessable. Since § 6664 does not contain explicit assessment language or reference to § 6671 or Subchapter B, it relies on its placement within Chapter 68, Subchapter A for its assessability as additions to tax, rather than direct statutory authorization within the section itself.

**Chapter/Subchapter:** Chapter 68, Subchapter A

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## § 6671 — Rules for application of assessable penalties

**Assessable:** Yes

**What This Penalty Is For:** This penalty applies to violations of provisions within Subchapter B of Chapter 68, which encompasses various penalties and liabilities that are treated similarly to taxes for assessment and collection purposes.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "The penalties and liabilities provided by this subchapter shall be paid upon notice and demand by the Secretary, and shall be assessed and collected in the same manner as taxes."

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if there is explicit statutory authority granting the IRS the ability to assess it administratively. Section 6671(a) provides this explicit authorization for penalties under Subchapter B of Chapter 68 by stating that these penalties 'shall be assessed and collected in the same manner as taxes.' This language meets the criteria for explicit assessment authorization as required by the Mukhi Principle.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6672 — Failure to collect and pay over tax, or attempt to evade or defeat tax

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for any person required to collect, account for, and pay over any tax imposed by this title who willfully fails to do so, or attempts to evade or defeat any such tax.

**Where Assessment Is Authorized:** Chapter 68 Subchapter B - assessable via § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under IRC Section 6672 falls within Chapter 68, Subchapter B, which is explicitly made assessable by § 6671(a). This section provides the statutory authority for the IRS to assess and collect the penalty in the same manner as taxes, aligning with the Mukhi Principle that requires explicit statutory authorization for a penalty to be assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6673 — Sanctions and costs awarded by courts

**Assessable:** Yes

**What This Penalty Is For:** Penalties under § 6673 are for actions such as instituting or maintaining proceedings primarily for delay, presenting frivolous or groundless positions in Tax Court, failing to pursue administrative remedies, multiplying proceedings unreasonably and vexatiously by attorneys or other persons, and similar actions in proceedings under section 7433 or in civil proceedings related to tax determination, collection, or refund.

**Where Assessment Is Authorized:** explicit language in subsection (b)(2) and (b)(3)

**Statutory Language Quoting Assessment Authorization:**

1. "(b)(2) Collection of sanctions and costs In any civil proceeding before any court (other than the Tax Court) which is brought by or against the United States in connection with the determination, collection, or refund of any tax, interest, or penalty under this title, any monetary sanctions, penalties, or costs awarded by the court to the United States may be assessed by the Secretary and, upon notice and demand, may be collected in the same manner as a tax."
2. "(b)(3) Sanctions and costs awarded by a court of appeals In connection with any appeal from a proceeding in the Tax Court or a civil proceeding described in paragraph (2), an order of a United States Court of Appeals or the Supreme Court awarding monetary sanctions, penalties or court costs to the United States may be registered in a district court upon filing a certified copy of such order and shall be enforceable as other district court judgments. Any such sanctions, penalties, or costs may be assessed by the Secretary and, upon notice and demand, may be collected in the same manner as a tax."

**Detailed Reasoning:** The penalty under § 6673 is assessable based on explicit statutory language found in subsections (b)(2) and (b)(3), which clearly state that certain sanctions, penalties, or costs may be assessed by the Secretary and, upon notice and demand, may be collected in the same manner as a tax. This aligns with the Mukhi Principle, requiring explicit statutory authority for a penalty to be assessable. The language 'may be assessed by the Secretary and, upon notice and demand, may be collected in the same manner as a tax' provides clear authorization for administrative assessment, meeting the criteria set forth in the Mukhi decision.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6674 — Fraudulent statement or failure to furnish statement to employee

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for any person required under section 6051 or 6053(b) to furnish a statement to an employee who willfully furnishes a false or fraudulent statement, or who willfully fails to furnish a statement in the manner, at the time, and showing the information required under those sections or regulations prescribed thereunder.

**Where Assessment Is Authorized:** explicit language in § 6674

**Detailed Reasoning:** The penalty described in IRC § 6674 is assessable based on the explicit statutory language within the section itself that states the penalty "shall be assessed and collected in the same manner as the tax on employers imposed by section 3111." This language directly authorizes the assessment and collection of the penalty, making it assessable under the Mukhi Principle. Additionally, § 6674 falls within Chapter 68, Subchapter B, which is made assessable via § 6671(a), further supporting its assessability.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6675 — Excessive claims with respect to the use of certain fuels

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for making a claim for an excessive amount under sections 6416(a) (4), 6420, 6421, 6427, or 6435 relating to certain uses of gasoline and fuels, without reasonable cause.

**Where Assessment Is Authorized:** explicit language in subsection (c)

**Statutory Language Quoting Assessment Authorization:**

1. "For assessment and collection of penalty provided by subsection (a), see section 6206."

**Detailed Reasoning:** The penalty under IRC Section 6675 is assessable based on the explicit authorization found in subsection (c), which directs to section 6206 for the assessment and collection of the penalty. This direct reference to another section for the mechanism of assessment and collection satisfies the Mukhi Principle's requirement for explicit statutory authority to administratively assess penalties. Furthermore, as Section 6675 falls within Chapter 68, Subchapter B, it is covered by § 6671(a), which states penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes', providing additional support for its assessability.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6676 — Erroneous claim for refund or credit

**Assessable:** Yes

**What This Penalty Is For:** This penalty is assessed for making a claim for refund or credit with respect to income or employment tax for an excessive amount, unless it is shown that the claim for such excessive amount is due to reasonable cause.

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if there is explicit statutory authority. IRC Section 6676 falls within Chapter 68, Subchapter B, which is made assessable via § 6671(a) that explicitly states penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes.' This explicit reference to § 6671(a) within the context of Chapter 68, Subchapter B, provides clear statutory authority for the administrative assessment of the penalty described in § 6676.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6677 — Failure to file information with respect to certain foreign trusts

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for failing to file information with respect to certain foreign trusts, including not filing on time, not including all required information, or including incorrect information.

**Where Assessment Is Authorized:** In Chapter 68 Subchapter B - assessable via § 6671(a) which states: "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under IRC Section 6677 falls within Chapter 68, Subchapter B, which is explicitly made assessable via Section 6671(a). This section provides the statutory authority needed to assess the penalty administratively, as it states penalties shall be 'assessed and collected in the same manner as taxes.' This aligns with the Mukhi Principle, requiring explicit statutory authority for a penalty to be assessable. Since Section 6677 is in Subchapter B and references the assessment mechanism provided by Section 6671(a), it is deemed assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6678 — Repealed. Pub. L. 99–514, title XV, § 1501(d)(2), Oct. 22, 1986, 100 Stat. 2740]

**Assessable:** Yes

**What This Penalty Is For:** Penalties for failure to furnish certain statements

**Where Assessment Is Authorized:** none found



**Detailed Reasoning:** Since § 6678 has been repealed and no longer exists within the current IRC, there is no explicit statutory language available to authorize the assessment of penalties under this section. Furthermore, the Mukhi Principle requires explicit statutory authority for a penalty to be assessable administratively. Given the repeal of § 6678 and the absence of any language within it that could authorize assessment, penalties under this section cannot be considered assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## **§ 6679 — Failure to file returns, etc., with respect to foreign corporations or foreign partnerships**

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for failing to file a return or filing a return that does not show the required information under section 6046 or 6046A concerning foreign corporations or foreign partnerships.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under § 6679 falls within Chapter 68, Subchapter B of the Internal Revenue Code, which is explicitly made assessable via § 6671(a). This section provides the IRS with statutory authority to assess and collect the penalty in the same manner as taxes, aligning with the Mukhi Principle that requires explicit statutory authorization for a penalty to be assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## **§ 6680 — Repealed. Pub. L. 94–455, title XIX, § 1904(b)(10)(A)(vi)(I), Oct. 4, 1976, 90 Stat. 1817]**

**Assessable:** Yes

**What This Penalty Is For:** This penalty was related to the failure to file interest equalization tax returns.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Since § 6680 has been repealed and no longer exists in the current code, there is no explicit statutory language available to authorize the assessment of this penalty. Furthermore, the Mukhi Principle requires explicit statutory authority for a penalty to be assessable administratively. Given the repeal of § 6680 and the absence of any language within it that could authorize assessment (as the section itself no longer exists), there is no basis upon which this penalty could be considered assessable under current law.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## **§ 6681 — Repealed. Pub. L. 94–455, title XIX, § 1904(b)(10)(D)(i), Oct. 4, 1976, 90 Stat. 1817]**

**Assessable:** Yes

**What This Penalty Is For:** This section, before its repeal, related to false equalization tax certificates.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Since § 6681 has been repealed and no longer exists in the Internal Revenue Code, there is no current statutory language to provide explicit authorization for the assessment and collection of penalties under this section. Furthermore, the Mukhi Principle requires explicit statutory authority for a penalty to be assessable administratively, which cannot be applicable to a repealed section. Therefore, based on the absence of any existing statutory language or explicit authorization, this penalty is non-assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## **§ 6682 — False information with respect to withholding**

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for any individual who provides false information under section 3402 or section 3406, leading to a decrease in the amounts deducted and withheld under chapter 24, without a reasonable basis for such statement at the time it was made.

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** The penalty under § 6682 falls within Chapter 68, Subchapter B of the Internal Revenue Code, which is explicitly made assessable via § 6671(a). This section provides the statutory authority needed to assess and collect the penalty administratively, in line with the Mukhi Principle that requires explicit statutory authorization for a penalty to be assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## **§ 6683 — Repealed. Pub. L. 109–135, title IV, § 403(n)(3)(A), Dec. 21, 2005, 119 Stat. 2626]**

**Assessable:** Yes

**What This Penalty Is For:** This penalty was related to the failure of a foreign corporation to file a return of personal holding company tax, but it has been repealed and no longer exists.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Since § 6683 has been repealed and no longer exists in the Internal Revenue Code, there is no penalty to assess, and thus no assessment authorization language is applicable. The Mukhi Principle requires explicit statutory authority for a penalty to be assessable, and in this case, the absence of the section itself means there is no authority to assess a penalty under this provision.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## **§ 6684 — Assessable penalties with respect to liability for tax under chapter 42**

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for any person who becomes liable for tax under chapter 42 (related to private foundations and certain other tax-exempt organizations) due to an act or failure to act that is not due to reasonable cause and is either a repeat offense or is willful and flagrant.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under IRC Section 6684 falls within Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states that penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing clear statutory authority for the administrative assessment of the penalty described in § 6684. Given that § 6684 is part of Chapter 68, Subchapter B, and the Mukhi Principle emphasizes the necessity of explicit statutory authorization for penalties to be assessable, the explicit reference to § 6671(a) within the broader organizational structure of the IRC satisfies the requirement for explicit assessment authorization.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for any person required to comply with the public inspection requirements of subsection (d) of section 6104 for certain tax-exempt organizations who willfully fails to comply with respect to any return or application.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under IRC Section 6685 is assessable based on its placement in Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). The statutory language in § 6671(a) provides the necessary authorization for administrative assessment by stating penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes.' Since § 6685 falls within Chapter 68, Subchapter B, it inherits this assessment authority, aligning with the Mukhi Principle that requires explicit statutory authority for a penalty to be assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## **§ 6686 — Failure to file returns or supply information by DISC or former FSC**

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for the failure of a DISC (Domestic International Sales Corporation) or former FSC (Foreign Sales Corporation) to file returns or supply information as required under section 6011(c). It imposes a penalty of \$100 for each failure to supply information (with a maximum of \$25,000 per calendar year) and \$1,000 for each failure to file a return, unless the failure is due to reasonable cause.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under IRC Section 6686 falls within Chapter 68, Subchapter B, making it assessable via § 6671(a) which explicitly states penalties under this subchapter 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes.' This statutory language provides the IRS with explicit authority to administratively assess the penalty, aligning with the Mukhi Principle that requires explicit statutory authorization for a penalty to be assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## **§ 6687 — Repealed. Pub. L. 101–239, title VII, § 7711(b)(1), Dec. 19, 1989, 103 Stat. 2393]**

**Assessable:** Yes

**What This Penalty Is For:** The section related to failure to supply information with respect to place of residence, but it has been repealed.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Since § 6687 has been repealed and no longer exists in the current IRC, there is no penalty to assess. The Mukhi Principle requires explicit statutory authority for a penalty to be assessable administratively.

As there is no existing section text to provide such authority or to indicate assessability under § 6671(a) or any other explicit assessment language, the penalty previously associated with § 6687 is non-assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## **§ 6688 — Assessable penalties with respect to information required to be furnished under section 7654**

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for any person described in section 7654(a) who is required under section 937(c) or by regulations prescribed under section 7654 to furnish information and fails to comply with such requirement at the prescribed time, unless the failure is due to reasonable cause and not to willful neglect.

**Where Assessment Is Authorized:** explicit language in § 6688

**Statutory Language Quoting Assessment Authorization:**

1. "shall pay (upon notice and demand by the Secretary and in the same manner as tax) a penalty of \$1,000 for each such failure"

**Detailed Reasoning:** The penalty under § 6688 is assessable based on the explicit statutory language within the section itself, which states the penalty 'shall pay (upon notice and demand by the Secretary and in the same manner as tax).' This language directly authorizes the assessment and collection of the penalty in the same manner as taxes, aligning with the Mukhi Principle that requires explicit statutory authority for a penalty to be assessable. Additionally, it is located in Chapter 68, Subchapter B, which is generally assessable via § 6671(a).

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## **§ 6689 — Failure to file notice of redetermination of foreign tax**

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for the failure of a taxpayer to notify the Secretary of a foreign tax redetermination by the prescribed date, unless the failure is due to reasonable cause and not due to willful neglect.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty described in IRC Section 6689 is assessable based on its inclusion in Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states that penalties under this subchapter 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing the statutory authority for administrative assessment as required by the Mukhi Principle.

## § 6690 — Fraudulent statement or failure to furnish statement to plan participant

### Assessable: Yes

**What This Penalty Is For:** This penalty is for any person required under section 6057(e) to furnish a statement to a participant who willfully furnishes a false or fraudulent statement, or who willfully fails to furnish a statement in the manner, at the time, and showing the information required under section 6057(e), or regulations prescribed thereunder.

**Where Assessment Is Authorized:** Explicit language in § 6690

**Detailed Reasoning:** The penalty under § 6690 is assessable based on the explicit statutory language within the section itself that states the penalty 'shall be assessed and collected in the same manner as the tax on employers imposed by section 3111.' This language directly authorizes the assessment and collection of the penalty, aligning with the Mukhi Principle which requires explicit statutory authority for a penalty to be assessable. Additionally, this section is located in Chapter 68, Subchapter B, which is generally assessable via § 6671(a), further supporting its assessability.

Chapter/Subchapter: Chapter 68, Subchapter B

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## § 6692 — Failure to file actuarial report

### Assessable: Yes

**What This Penalty Is For:** This penalty is for the failure of the plan administrator of each defined benefit plan to which section 412 applies to file the report required by section 6059 at the time and in the manner required.

**Where Assessment Is Authorized:** § 6671(a)

### Statutory Language Quoting Assessment Authorization:

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under IRC Section 6692 is assessable based on its inclusion in Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing the statutory authority for administrative assessment as required under the Mukhi Principle.

Chapter/Subchapter: Chapter 68, Subchapter B

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## § 6693 — Failure to provide reports on certain tax-favored accounts or annuities; penalties relating to designated nondeductible contributions

### Assessable: Yes

**What This Penalty Is For:** Penalties for failing to provide reports on certain tax-favored accounts or annuities, overstating designated nondeductible contributions, and for employer, trustee, or issuer failures related to simple retirement accounts.

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** IRC Section 6693 is located in Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states that penalties under this subchapter "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes," providing clear statutory authority for the administrative assessment of these penalties. The Mukhi Principle requires explicit statutory authority for a penalty to be assessable, and § 6671(a) provides this authority for penalties under Chapter 68, Subchapter B, including § 6693.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6694 — Understatement of taxpayer's liability by tax return preparer

### Assessable: Yes

**What This Penalty Is For:** Penalty for understatement of taxpayer's liability by a tax return preparer due to unreasonable positions, willful or reckless conduct.

**Where Assessment Is Authorized:** Chapter 68 Subchapter B - assessable via § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** IRC Section 6694 falls within Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section provides the IRS with the statutory authority to assess penalties outlined in Subchapter B, including those under § 6694, by stating penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes.' Therefore, based on the Mukhi Principle, which requires explicit statutory authorization for a penalty to be assessable, § 6694 penalties are assessable because of their inclusion in Chapter 68, Subchapter B, and the cross-reference to § 6671(a) that authorizes their assessment.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6695 — Penalty for substantial misstatements on certification provided by supplier

### Assessable: Yes

**What This Penalty Is For:** This penalty is for substantial misstatements on certification provided by a supplier regarding the production or manufacturing details of a product, which results in the disallowance of an applicable energy credit and an understatement of income tax.

**Where Assessment Is Authorized:** § 6671(a)

### Statutory Language Quoting Assessment Authorization:

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under § 6695B falls within Chapter 68, Subchapter B of the Internal Revenue Code, which is explicitly made assessable via § 6671(a). This section states that penalties under this subchapter 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing clear statutory authority for the administrative assessment of this penalty. Therefore, based on the Mukhi Principle, which requires explicit statutory authority for a penalty to be assessable, this penalty meets the criteria for being assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6696 — Rules applicable with respect to sections 6694, 6695, 6695A, and 6695B

### Assessable: Yes

**What This Penalty Is For:** Penalties associated with sections 6694, 6695, 6695A, and 6695B, which are in addition to any other penalties provided by law, not subject to deficiency procedures, with specific procedures for claiming refunds and defined periods of limitation.

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** The penalties under IRC Section 6696 are assessable based on their inclusion in Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section provides the statutory authority needed for administrative assessment by stating penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes.' This language meets the Mukhi Principle's requirement for explicit authorization for administrative assessment of penalties.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6697 — Repealed. Pub. L. 111–325, title V, § 501(a), Dec. 22, 2010, 124 Stat. 3554]

### Assessable: Yes

**What This Penalty Is For:** This penalty was related to assessable penalties with respect to liability for tax of regulated investment companies, but it has been repealed.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Since § 6697 has been repealed and no longer exists in the Internal Revenue Code as of December 22, 2010, there is no penalty to assess. Furthermore, the Mukhi Principle requires explicit statutory authority for a penalty to be assessable administratively. Given that § 6697 has been repealed, there is no language within this section that could provide such authorization.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6698 — Failure to file partnership return

### Assessable: Yes

**What This Penalty Is For:** This penalty is for any partnership that fails to file a required return under section 6031, or a partnership adjustment tracking report under section 6226(b)(4)(A), within the prescribed time (considering any filing extensions) or files a return/report that omits required information.

**Where Assessment Is Authorized:** explicit language in subsection (c)

### Statutory Language Quoting Assessment Authorization:

1. "The penalty imposed by subsection (a) shall be assessed against the partnership."

**Detailed Reasoning:** The penalty under IRC Section 6698 is assessable based on explicit statutory authorization found within the section itself. Subsection (c) clearly states that the penalty 'shall be assessed against the partnership,' providing the IRS with explicit authority to assess this penalty administratively. This aligns with the Mukhi Principle, which requires explicit statutory authority for a penalty to be assessable. Furthermore, as Section 6698 falls within Chapter 68, Subchapter B, it is covered by § 6671(a), which generally authorizes the assessment and collection of penalties in Subchapter B 'in the same manner as taxes.' However, the direct authorization in subsection (c) is the primary basis for its assessability.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6699 — Failure to file S corporation return

### Assessable: Yes

**What This Penalty Is For:** This penalty is for S corporations that fail to file a required return under section 6037 on time or fail to show the required information on such a return.

**Where Assessment Is Authorized:** explicit language in subsection (c)

**Statutory Language Quoting Assessment Authorization:**

1. "The penalty imposed by subsection (a) shall be assessed against the S corporation."

**Detailed Reasoning:** The penalty under IRC Section 6699 for failing to file an S corporation return or failing to show required information is explicitly assessable as per the language in subsection (c), which states that the penalty 'shall be assessed against the S corporation.' This direct statement provides clear statutory authority for administrative assessment, aligning with the Mukhi Principle that requires explicit authorization for a penalty to be assessable. Furthermore, the section falls within Chapter 68, Subchapter B, which is generally assessable via § 6671(a), reinforcing the penalty's assessability.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6700 — Promoting abusive tax shelters, etc.

**Assessable: Yes**

**What This Penalty Is For:** This penalty is imposed on any person who organizes or assists in the organization of abusive tax shelters, or participates in the sale of such arrangements, and makes or causes to be made false or fraudulent statements concerning tax benefits or engages in gross valuation overstatements.

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** The penalty under IRC Section 6700 is assessable based on its inclusion in Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states that penalties under this subchapter 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing the IRS with statutory authority to assess the penalty administratively.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6701 — Penalties for aiding and abetting understatement of tax liability

**Assessable: Yes**

**What This Penalty Is For:** This penalty is for any person who aids or assists in, procures, or advises with respect to the preparation or presentation of any portion of a return, affidavit, claim, or other document, knowing that it will be used in connection with any material matter arising under the internal revenue laws, and knowing that such portion would result in an understatement of the liability for tax of another person.

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** The penalty under IRC Section 6701 is assessable based on its inclusion in Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states that penalties within this subchapter 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing the statutory authority for administrative assessment as required under the Mukhi Principle.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6702 — Frivolous tax submissions

**Assessable:** Yes

**What This Penalty Is For:** The penalty is for filing frivolous tax returns or submissions, which either do not contain sufficient information for assessing tax correctness or contain information indicating the self-assessment is substantially incorrect, and for submissions based on positions identified as frivolous or intended to delay tax administration.

**Where Assessment Is Authorized:** Chapter 68 Subchapter B - assessable via § 6671(a)

**Detailed Reasoning:** The penalty under IRC Section 6702 falls within Chapter 68, Subchapter B, which is explicitly made assessable by § 6671(a). This section provides the statutory authority for the IRS to assess and collect the penalty in the same manner as taxes, aligning with the Mukhi Principle that requires explicit statutory authorization for penalty assessment.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6703 — Rules applicable to penalties under sections 6700, 6701, and 6702

**Assessable:** Yes

**What This Penalty Is For:** Penalties under sections 6700, 6701, and 6702, which involve the burden of proof on the Secretary in proceedings, non-application of deficiency procedures, and specifics on collection extension and limitations.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. Since § 6703 is within Chapter 68, Subchapter B, it is assessable via § 6671(a), which explicitly states penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes'. This explicit authorization aligns with the Mukhi Principle's requirement for assessability.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6704 — Failure to keep records necessary to meet reporting requirements under section 6047(d)

**Assessable: Yes**

**What This Penalty Is For:** This penalty is for any person who has a duty to report or may have a duty to report any information under section 6047(d) and fails to keep such records as may be required by regulations prescribed under section 6047(d) for the purpose of providing the necessary data base for either current reporting or future reporting.

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** The penalty under IRC Section 6704 is assessable based on its placement in Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states that penalties within this subchapter 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing the statutory authority necessary for administrative assessment as per the Mukhi Principle.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6705 — Failure by broker to provide notice to payors

**Assessable: Yes**

**What This Penalty Is For:** This penalty is for any person required under section 3406(d)(2)(B) to provide notice to any payor who willfully fails to provide such notice.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** Since IRC Section 6705 is located within Chapter 68, Subchapter B, it falls under the umbrella of § 6671(a), which explicitly states that penalties within this subchapter 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes.' This language provides the IRS with the statutory authority to assess the penalty administratively, in line with the Mukhi Principle which requires explicit statutory authorization for penalty assessment.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6706 — Original issue discount information requirements

**Assessable: Yes**

**What This Penalty Is For:** Penalties for failure to set forth required information on a debt instrument under section 1275(c)(1) and for failure to furnish information to the Secretary under section 1275(c)(2).

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** IRC Section 6706 falls within Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states that penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing the statutory authority for administrative assessment of these penalties. Given the location of § 6706 within Chapter 68, Subchapter B, and the explicit reference to § 6671(a) for penalties within this subchapter, it aligns with the Mukhi Principle by having explicit statutory authorization for administrative assessment.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## **§ 6707 — Penalty for failure to include reportable transaction information with return**

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for any person who fails to include on any return or statement any information with respect to a reportable transaction required under section 6011.

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. Since § 6707A falls under Chapter 68, Subchapter B, it is assessable via § 6671(a) which states penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes'. Although § 6707A does not contain explicit language within its text regarding assessment, its placement in Subchapter B and the cross-reference to § 6671(a) within the Mukhi Principle guidelines provide the necessary statutory authority for administrative assessment.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## **§ 6708 — Failure to maintain lists of advisees with respect to reportable transactions**

**Assessable:** Yes

**What This Penalty Is For:** This penalty is imposed on any person required to maintain a list under section 6112(a) who fails to make such list available upon written request to the Secretary in accordance with section 6112(b) within 20 business days after the date of such request, with a penalty of \$10,000 for each day of such failure after the 20th day.

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** The penalty under IRC Section 6708 is assessable based on its inclusion in Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states that penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing the statutory authority for administrative assessment as required under the Mukhi Principle.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6709 — Penalties with respect to mortgage credit certificates

**Assessable:** Yes

**What This Penalty Is For:** Penalties are imposed for material misstatements made under penalties of perjury with respect to the issuance of a mortgage credit certificate, due to negligence or fraud, and for failure to file a required report on time unless the failure is due to reasonable cause and not willful neglect.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under IRC Section 6709 is assessable based on its inclusion in Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states that penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing the necessary statutory authority for administrative assessment as required under the Mukhi Principle.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6710 — Failure to disclose that contributions are nondeductible

**Assessable:** Yes

**What This Penalty Is For:** This penalty is imposed for failing to disclose that contributions are nondeductible in fundraising solicitations by organizations required to meet the requirements of section 6113.

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** While § 6710 does not contain explicit language stating 'assessed and collected in the same manner as taxes', it falls under Chapter 68, Subchapter B, which is made assessable via § 6671(a). This section states that penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes', thereby granting the statutory authority needed for administrative assessment as per the Mukhi Principle.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6711 — Failure by tax-exempt organization to disclose that certain information or service available from Federal Government

**Assessable: Yes**

**What This Penalty Is For:** This penalty is imposed on tax-exempt organizations that offer to sell or solicit money for specific information or a routine service that could be obtained free of charge or for a nominal fee from the Federal Government, without making an express statement that the information or service can be obtained as such.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under IRC Section 6711 falls within Chapter 68, Subchapter B, making it assessable via § 6671(a) which explicitly states penalties under this subchapter 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes.' This aligns with the Mukhi Principle, which requires explicit statutory authority for a penalty to be administratively assessable. Since § 6711 is in Subchapter B and § 6671(a) provides the necessary explicit authorization for penalties in this subchapter to be assessed and collected in the same manner as taxes, the penalty under § 6711 is assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6712 — Failure to disclose treaty-based return positions

**Assessable: Yes**

**What This Penalty Is For:** This penalty is imposed for failing to meet the requirements of section 6114, which involves the failure to disclose treaty-based return positions.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. IRC Section 6712 falls under Chapter 68, Subchapter B, which is made assessable via § 6671(a). This section explicitly states penalties 'shall be assessed and collected in the same manner as taxes,' providing the necessary statutory authority for administrative assessment. Therefore, according to the Mukhi Principle and the explicit reference to § 6671(a) for penalties under Subchapter B of Chapter 68, the penalty under § 6712 for failing to disclose treaty-based return positions is assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6713 — Disclosure or use of information by preparers of returns

**Assessable: Yes**

**What This Penalty Is For:** This penalty is for any person engaged in the business of preparing tax returns who either discloses any information furnished for the preparation of a return, or uses such information for any purpose other than preparing or assisting in preparing a return.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under § 6713 falls within Chapter 68, Subchapter B of the IRC, which is explicitly made assessable via § 6671(a). This section states that penalties under this subchapter 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing clear statutory authority for the administrative assessment of this penalty. Given the penalty's placement in Subchapter B and the explicit reference to § 6671(a) for assessment procedures, it aligns with the Mukhi Principle by having explicit statutory authorization for its assessment.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6714 — Failure to meet disclosure requirements applicable to quid pro quo contributions

**Assessable: Yes**

**What This Penalty Is For:** This penalty is imposed on organizations that fail to meet the disclosure requirements applicable to quid pro quo contributions as required by section 6115.

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. Since § 6714 is located within Chapter 68, Subchapter B, it is assessable via § 6671(a), which states penalties under this subchapter 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes.' Although § 6714 does not contain explicit assessment language within its text, its placement in Chapter 68, Subchapter B, directly links it to § 6671(a)'s broad authorization for assessment and collection, satisfying the requirement for explicit administrative assessment authority as outlined in the Mukhi Principle.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6715 — Tampering with or failing to maintain security requirements for mechanical dye injection systems

**Assessable: Yes**

**What This Penalty Is For:** This penalty is imposed for either tampering with a mechanical dye injection system used to indelibly dye fuel for purposes of section 4082, or failing to maintain the security standards established by the Secretary for such a system.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under IRC Section 6715A falls within Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states that penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing the statutory authority for the IRS to assess this penalty administratively. Given the Mukhi Principle's requirement for explicit statutory authorization for a penalty to be assessable, the reference to Chapter 68, Subchapter B, and the direct application of § 6671(a) satisfies this requirement.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6716 — Repealed. Pub. L. 111–312, title III, § 301(a), Dec. 17, 2010, 124 Stat. 3300]

**Assessable: Yes**

**What This Penalty Is For:** This penalty was for failure to file information with respect to certain transfers at death and gifts.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Since § 6716 has been repealed and no longer exists in the Internal Revenue Code as of December 17, 2010, there is no current statutory language to analyze for assessment authorization. Furthermore, the Mukhi Principle requires explicit statutory authority for a penalty to be assessable. Given that § 6716 has been repealed and there is no text to provide explicit assessment authorization, it cannot be considered assessable under current law.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6717 — Refusal of entry

**Assessable: Yes**

**What This Penalty Is For:** This penalty is for any person who refuses to admit entry or refuses to permit any action by the Secretary authorized by section 4083(d)(1), with a penalty of \$1,000 for such refusal.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. Since IRC § 6717 is located in Chapter 68, Subchapter B, it is assessable via § 6671(a), which explicitly states penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes.' This language provides the necessary explicit authorization for administrative assessment as required by the Mukhi Principle.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6718 — Failure to display tax registration on vessels

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for the failure of an operator of a vessel to display proof of registration as required by section 4101(a)(3), with a \$500 penalty for each failure and specific provisions for multiple violations and a reasonable cause exception.

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. Since IRC Section 6718 falls under Chapter 68, Subchapter B, it is assessable via § 6671(a), which explicitly states penalties in this subchapter 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes.' This explicit authorization aligns with the Mukhi Principle's requirement for explicit assessment authority.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6719 — Failure to register or reregister

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for any person required to register or reregister under section 4101 who fails to do so.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. IRC § 6719 falls within Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states that penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing the necessary explicit authorization for administrative assessment. Therefore, under the Mukhi Principle, the penalty under § 6719 is assessable because it is located in a subchapter where penalties are explicitly authorized to be assessed and collected in the same manner as taxes.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6720 — Fraudulent identification of exempt use property

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for any person who falsely identifies property as being for an exempt use related to a donee's exemption under section 501, knowing it is not intended for such use.

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** The penalty under IRC § 6720B falls within Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes.' Although § 6720B itself does not contain explicit assessment language, its inclusion in Subchapter B of Chapter 68 means it is covered by the general assessment authority granted by § 6671(a).

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6721 — Failure to file correct information returns

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for the failure to file correct information returns, including not filing on time, not including all required information, or including incorrect information.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under IRC Section 6721 falls within Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states that penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing clear statutory authority for administrative assessment. This aligns with the Mukhi Principle, which requires explicit statutory authorization for a penalty to be assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6722 — Failure to furnish correct payee statements

**Assessable: Yes**

**What This Penalty Is For:** This penalty is for the failure to furnish correct payee statements, including not furnishing a payee statement by the prescribed date, and failing to include all required information or including incorrect information on a payee statement.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under IRC Section 6722 falls within Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing the statutory authority for administrative assessment as required under the Mukhi Principle.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6723 — Failure to comply with other information reporting requirements

**Assessable: Yes**

**What This Penalty Is For:** This penalty is for any failure to comply with specified information reporting requirements by the prescribed time.

**Where Assessment Is Authorized:** § 6671(a)

**Detailed Reasoning:** Although § 6723 does not contain explicit language within its text authorizing assessment and collection in the same manner as taxes, it falls under Chapter 68, Subchapter B, which is made assessable via § 6671(a). § 6671(a) explicitly states that penalties under this subchapter 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes.' Therefore, based on the Mukhi Principle, which requires explicit statutory authority for administrative assessment of penalties, § 6723 is assessable because it is covered by the explicit authorization provided in § 6671(a) for penalties under Subchapter B of Chapter 68.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6724 — Waiver; definitions and special rules

**Assessable: Yes**

**What This Penalty Is For:** Penalties under this section are for various failures related to information returns and payee statements, including failure to file, incorrect filings, and other specified non-compliance issues as detailed in the definitions provided.

**Where Assessment Is Authorized:** explicit language in subsection (b)

**Statutory Language Quoting Assessment Authorization:**

1. "Any penalty imposed by this part shall be paid on notice and demand by the Secretary and in the same manner as tax."

**Detailed Reasoning:** The explicit authorization for assessment of penalties under § 6724 comes from subsection (b), which clearly states that any penalty imposed by this part shall be paid on notice and demand by the Secretary and in the same manner as tax. This language directly aligns with the Mukhi Principle's requirement for explicit statutory authority to administratively assess penalties. Furthermore, § 6724 falls within Chapter 68, Subchapter B, which is generally assessable via § 6671(a), reinforcing the assessability of penalties under this section.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6725 — Failure to report information under section 4101

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for failing to report information as required under section 4101, specifically for not making a report on or before the prescribed date, or for failing to include all required information or including incorrect information in such a report.

**Where Assessment Is Authorized:** § 6671(a)

**Statutory Language Quoting Assessment Authorization:**

1. "shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes"

**Detailed Reasoning:** The penalty under IRC Section 6725 falls within Chapter 68, Subchapter B, which is explicitly made assessable via § 6671(a). This section states that penalties 'shall be paid upon notice and demand and shall be assessed and collected in the same manner as taxes,' providing clear statutory authority for the administrative assessment of this penalty. Given that § 6725 is part of Chapter 68, Subchapter B, it inherits the assessment provisions of § 6671(a), aligning with the Mukhi Principle that requires explicit statutory authority for a penalty to be assessable.

**Chapter/Subchapter:** Chapter 68, Subchapter B

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## § 6901 — Transferred assets

**Assessable:** Yes

**What This Penalty Is For:** Liabilities related to transferred assets, including income, estate, and gift taxes liabilities transferred to transferees or fiduciaries, and their assessment, payment, and collection.

**Where Assessment Is Authorized:** explicit language in subsection (a)

**Statutory Language Quoting Assessment Authorization:**

1. "The amounts of the following liabilities shall, except as hereinafter in this section provided, be assessed, paid, and collected in the same manner and subject to the same provisions and limitations as in the case of the taxes with respect to which the liabilities were incurred"

**Detailed Reasoning:** The explicit statutory authorization for the assessment, payment, and collection of liabilities related to transferred assets is found in subsection (a) of § 6901. This subsection clearly states that these liabilities 'shall be assessed, paid, and collected in the same manner and subject to the same provisions and limitations as in the case of the taxes with respect to which the liabilities were incurred.' This language provides the IRS with the statutory authority to administratively assess these liabilities, in line with the Mukhi Principle which requires explicit statutory authorization for penalties to be assessable.

**Chapter/Subchapter:** Chapter None

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## § 7501 — Liability for taxes withheld or collected

**Assessable:** Yes

**What This Penalty Is For:** This penalty is for the violation of failing to collect, account for, and pay over taxes that a person is required to withhold from another person and to pay to the United States.

**Where Assessment Is Authorized:** explicit language in subsection (a) and cross-references in subsection (b)

**Statutory Language Quoting Assessment Authorization:**

1. "The amount of such fund shall be assessed, collected, and paid in the same manner and subject to the same provisions and limitations (including penalties) as are applicable with respect to the taxes from which such fund arose."
2. "For penalties applicable to violations of this section, see sections 6672 and 7202."

**Detailed Reasoning:** The penalty is assessable based on the explicit assessment language found in subsection (a) which states that the amount of tax withheld shall be 'assessed, collected, and paid in the same manner and subject to the same provisions and limitations (including penalties) as are applicable with respect to the taxes from which such fund arose.' Additionally, subsection (b) cross-references sections 6672 and 7202 for penalties applicable to violations of this section, further supporting the assessability of penalties under this section based on the Mukhi Principle.

**Chapter/Subchapter:** Chapter None

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## § 9707 — Failure to pay premium

**Assessable:** Yes

**What This Penalty Is For:** This penalty is imposed for the failure of any assigned operator to pay any premium required under section 9704 with respect to any eligible beneficiary, and for the failure of any person to make a contribution required under specific provisions of the Surface Mining Control and Reclamation Act of 1977.

**Where Assessment Is Authorized:** explicit language in subsection (f)

**Statutory Language Quoting Assessment Authorization:**

1. "For purposes of this title, the penalty imposed by this section shall be treated in the same manner as the tax imposed by section 4980B."

**Detailed Reasoning:** The penalty described in IRC Section 9707 is assessable based on the explicit language found in subsection (f), which states that the penalty shall be treated in the same manner as the tax imposed by section 4980B. This language provides the necessary statutory authority for the IRS to assess the penalty administratively, as it equates the penalty's treatment with that of a tax, thereby fulfilling the Mukhi Principle's requirement for explicit assessment authorization.

**Chapter/Subchapter:** Chapter None

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## Part II: Non-Assessable Penalties

This section contains all 40 penalties that are non-assessable and require District Court suit for collection.

## § 5601 — Criminal penalties

**Assessable:** No

**What This Penalty Is For:** Penalties for various offenses related to the illegal production, processing, and handling of distilled spirits, including possession of unregistered distilling apparatus, engaging in distilling business without proper registration or bond, and unauthorized use or removal of distilled spirits.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The section describes criminal penalties for specific violations related to distilled spirits. It does not contain any explicit language authorizing assessment and collection in the same manner as taxes, nor does it reference § 6671, Subchapter B, or Chapter 68 of the IRC. Based on the Mukhi Principle, which requires explicit statutory authority for penalties to be administratively assessable, this penalty lacks such authorization and is therefore considered non-assessable.

**Chapter/Subchapter:** Chapter None

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## § 5602 — Penalty for tax fraud by distiller

**Assessable:** No

**What This Penalty Is For:** This penalty is for any person engaged in the business of a distiller who defrauds, attempts to defraud, or engages with the intent to defraud the United States of the tax on the spirits distilled, or any part thereof.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The section does not contain any explicit language authorizing the assessment and collection of the penalty in the same manner as taxes. There are no references to § 6671, Subchapter B, or Chapter 68 that would imply assessable penalties under the Mukhi Principle. Therefore, based on the absence of explicit statutory authorization for administrative assessment, the penalty under § 5602 is considered non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 5603 — Penalty relating to records, returns, and reports

**Assessable:** No

**What This Penalty Is For:** Penalties for fraudulent noncompliance or failure to comply with requirements to keep or file any record, return, report, summary, transcript, or other document as required, with varying degrees of intent and consequences.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** After a thorough review of § 5603, there is no explicit statutory language that authorizes the assessment and collection of the penalties described in the same manner as taxes. The section does not contain phrases like 'assessed and collected in the same manner as taxes' nor does it reference § 6671 or Subchapter B of Chapter 68, which are key indicators of assessable penalties based on the Mukhi Principle. Therefore, in the absence of explicit statutory authorization for administrative assessment, these penalties are considered non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 5604 — Penalties relating to marks, brands, and containers

**Assessable:** No

**What This Penalty Is For:** Penalties for various violations related to the handling of distilled spirits, including improper transportation, possession, sale, or transfer without required closures or devices, fraudulent activities involving containers and marks, and altering or misusing marks or brands on containers.



**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** After a thorough review of § 5604, there is no explicit statutory authorization for the assessment of penalties contained within it. The section outlines various offenses related to distilled spirits' containers and their marks, brands, or closures but lacks language akin to 'assessed and collected in the same manner as taxes' or a direct reference to § 6671 or Subchapter B of Chapter 68, which are key indicators of assessable penalties based on the Mukhi Principle. The absence of such explicit authorization means these penalties require a District Court suit for enforcement, as they cannot be administratively assessed by the IRS.

**Chapter/Subchapter:** Chapter None

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## **§ 5605 — Penalty relating to return of materials used in the manufacture of distilled spirits, or from which distilled spirits may be recovered**

**Assessable:** No

**What This Penalty Is For:** This penalty is for any person who willfully violates any provision of section 5291(a), or any regulation issued pursuant to it, concerning the return of materials used in the manufacture of distilled spirits, or from which distilled spirits may be recovered. It also applies to any officer, director, or agent of such person who knowingly participates in such violation.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the Internal Revenue Code (IRC) explicitly grants the IRS statutory authority to assess it administratively. After a careful review of IRC Section 5605, there is no explicit statutory language authorizing the assessment and collection of the penalty described in the same manner as taxes. The section does not contain phrases like 'assessed and collected in the same manner as taxes,' nor does it reference § 6671 or Subchapter B of Chapter 68, which could have provided the necessary assessment authority. Therefore, absent explicit authorization, the penalty under Section 5605 is non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## **§ 5606 — Penalty relating to containers of distilled spirits**

**Assessable:** No

**What This Penalty Is For:** This penalty is for violating any provision of section 5301, or any regulation issued under that section, or the terms or conditions of any permit issued under the authorization contained in section 5301. It also applies to officers, directors, or agents of corporations who knowingly participate in such violations.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The text of § 5606 does not contain any explicit language authorizing the assessment and collection of the penalty in the same manner as taxes, nor does it reference § 6671 or Subchapter B of Chapter 68,

which could have provided such authorization. According to the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. Since § 5606 lacks such explicit authorization, it is considered non-assessable under the Mukhi v. Commissioner ruling, requiring a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## **§ 5607 — Penalty and forfeiture for unlawful use, recovery, or concealment of denatured distilled spirits, or articles**

**Assessable:** No

**What This Penalty Is For:** Penalties for unlawful use, recovery, or concealment of denatured distilled spirits, or articles, including using denatured spirits in certain manufacturing processes, withdrawing them for beverage purposes, selling them for beverage purposes, and recovering distilled spirits from denatured spirits unlawfully.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The section does not contain any explicit language authorizing the assessment and collection of the penalty in the same manner as taxes, nor does it reference § 6671 or Subchapter B of Chapter 68, which are key indicators of assessability per the Mukhi Principle. Without explicit statutory authorization for administrative assessment, based on Mukhi v. Commissioner, this penalty requires a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## **§ 5608 — Penalty and forfeiture for fraudulent claims for export drawback or unlawful relanding**

**Assessable:** No

**What This Penalty Is For:** Penalties and forfeitures for fraudulent claims for export drawback or unlawful relanding of distilled spirits, including triple the amount sought to be fraudulently obtained, fines, imprisonment, and forfeiture of vessels involved.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** After a thorough review of § 5608, there is no explicit statutory language authorizing the assessment and collection of the penalties described in the manner taxes are assessed and collected. The section does not reference § 6671, Subchapter B, or Chapter 68, nor does it contain phrases like 'assessed and collected in the same manner as taxes.' Therefore, based on the Mukhi Principle, which requires explicit statutory authority for a penalty to be administratively assessable, these penalties are considered non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 5661 — Penalty and forfeiture for violation of laws and regulations relating to wine

**Assessable:** No

**What This Penalty Is For:** Penalties for fraudulent offenses and other offenses related to the violation of laws and regulations concerning wine, including failing to pay taxes on wine, violating specific provisions or regulations, or recovering spirits from wine.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The section does not contain explicit statutory authorization language for the assessment and collection of the penalties described in the manner taxes are assessed and collected. There is no reference to § 6671, Subchapter B, or Chapter 68 that would imply administrative assessability under the Mukhi principle. The prior version of § 5661 mentioned penalties to be 'assessed, levied and collected in the same manner as taxes are collected,' but this language is absent in the current version, indicating a lack of explicit authorization for administrative assessment.

**Chapter/Subchapter:** Chapter None

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## § 5662 — Penalty for alteration of wine labels

**Assessable:** No

**What This Penalty Is For:** This penalty is for altering wine labels without permission, misrepresenting wine identity or origin, or representing still wine as effervescent wine.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The section does not contain explicit language authorizing the assessment and collection of the penalty in the same manner as taxes, nor does it reference § 6671, Subchapter B, or Chapter 68 for assessment authority. According to the Mukhi Principle, without explicit statutory authorization for administrative assessment, penalties are non-assessable and require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 5671 — Penalty and forfeiture for evasion of beer tax and fraudulent noncompliance with requirements

**Assessable:** No

**What This Penalty Is For:** This penalty is for evading or attempting to evade any tax imposed by section 5051, or failing/refusing to keep and file true and accurate records and returns as required by section 5415 and regulations issued pursuant thereto, with intent to defraud the United States.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The section does not contain any explicit language or cross-references to § 6671, Subchapter B, or Chapter 68 that would authorize the assessment and collection of the penalty in the same manner as taxes. According to the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. Since § 5671 lacks such explicit authorization, it is considered non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## **§ 5672 — Penalty for failure of brewer to comply with requirements and to keep records and file returns**

**Assessable:** No

**What This Penalty Is For:** Penalty for a brewer's failure to comply with requirements for record-keeping, filing returns, permitting inspections, or violating provisions of subchapter G or its regulations, without intent to defraud the U.S.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The section does not contain explicit language authorizing the assessment and collection of the penalty in the same manner as taxes, nor does it reference § 6671 or Subchapter B of Chapter 68, which are key indicators of assessable penalties based on the Mukhi Principle. Absent explicit statutory authorization for administrative assessment, under *Mukhi v. Commissioner*, penalties are considered non-assessable and require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## **§ 5674 — Penalty for unlawful production or removal of beer**

**Assessable:** No

**What This Penalty Is For:** Penalties for either unlawfully producing beer not in a qualified brewery or exempt under section 5053(e), or for removing beer from a brewery without complying with chapter regulations.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The section does not contain explicit language authorizing the assessment and collection of the penalty in the same manner as taxes, nor does it reference § 6671 or Subchapter B of Chapter 68, which are key indicators of assessability based on the Mukhi Principle. Therefore, without explicit statutory authorization, these penalties are non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## **§ 5675 — Penalty for intentional removal or defacement of brewer's marks and brands**

**Assessable:** No

**What This Penalty Is For:** This penalty is for any person, other than the owner or their authorized agent, who intentionally removes or defaces any mark, brand, or label required by section 5412 and regulations issued pursuant to it.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** After a thorough review of § 5675, there is no explicit statutory language authorizing the assessment and collection of the penalty in the same manner as taxes, nor is there a cross-reference to § 6671 or Subchapter B of Chapter 68. According to the Mukhi Principle, which requires explicit statutory authority for administrative assessment of penalties, the absence of such language in § 5675 means the penalty cannot be administratively assessed and collected by the IRS.

**Chapter/Subchapter:** Chapter None

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## **§ 5681 — Penalty relating to signs**

**Assessable:** No

**What This Penalty Is For:** Penalties for various violations related to the posting or not posting of required signs at distilled spirits operations, including failure to post, posting false signs, and operations on premises where no required sign is placed.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** After a thorough review of § 5681, there is no explicit statutory authorization for the assessment of the penalties described within this section. The section outlines fines and imprisonment for certain violations related to distilled spirits operations but lacks any language akin to 'assessed and collected in the same manner as taxes' or references to § 6671 or Subchapter B of Chapter 68, which are key indicators of assessable penalties per the Mukhi Principle. Therefore, based on the absence of explicit assessment authorization, these penalties are non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 5682 — Penalty for breaking locks or gaining access

**Assessable:** No

**What This Penalty Is For:** This penalty is for anyone who destroys, breaks, injures, or tampers with any lock or seal placed on any room, building, tank, vessel, or apparatus by an authorized internal revenue officer or any approved lock or seal placed thereon by a distilled spirits plant proprietor, or who opens said lock, seal, room, building, tank, vessel, or apparatus, or in any manner gains access to the contents therein, in the absence of the proper officer, or otherwise than as authorized by law.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** After a thorough review of § 5682, there is no explicit statutory language that authorizes the assessment and collection of the penalty described in the same manner as taxes. The section does not reference § 6671, Subchapter B, or Chapter 68, which are key indicators of assessable penalties based on the Mukhi Principle. Therefore, in the absence of explicit statutory authorization for administrative assessment, this penalty is deemed non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 5683 — Penalty and forfeiture for removal of liquors under improper brands

**Assessable:** No

**What This Penalty Is For:** This penalty is for shipping, transporting, or removing distilled spirits, wines, or beer under an improper name or brand that misrepresents the kind and quality of the contents.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The text of § 5683 does not contain any explicit language authorizing the assessment and collection of the penalty in the same manner as taxes, nor does it reference § 6671 or any part of Subchapter B of Chapter 68, which could have provided such authorization. Therefore, based on the Mukhi Principle, which requires explicit statutory authority for a penalty to be assessable administratively, this penalty lacks the necessary authorization and is deemed non-assessable.

**Chapter/Subchapter:** Chapter None

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## § 5685 — Penalty and forfeiture relating to possession of devices for emitting gas, smoke, etc., explosives and firearms, when violating liquor laws

**Assessable:** No

**What This Penalty Is For:** Penalties and forfeiture related to the possession of devices capable of emitting gas, smoke, or fumes, explosives, and firearms when violating U.S. laws regarding the manufacture, taxation, transportation, or traffic of distilled spirits, wines, or beer.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** After a thorough review of § 5685, there is no explicit statutory language that authorizes the assessment and collection of the penalties described in the same manner as taxes. The section does not contain phrases like 'assessed and collected in the same manner as taxes,' nor does it reference § 6671 or Subchapter B of Chapter 68, which are key indicators of assessability based on the Mukhi Principle. Therefore, absent explicit authorization, these penalties are non-assessable and would require action in District Court to be enforced.

**Chapter/Subchapter:** Chapter None

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## **§ 5686 — Penalty for having, possessing, or using liquor or property intended to be used in violating provisions of this chapter**

**Assessable:** No

**What This Penalty Is For:** This penalty is for having, possessing, or using liquor or property intended to be used in violating provisions of the chapter related to liquor regulations, or which has been so used.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. After a thorough review of § 5686, no explicit assessment authorization language is found within the section itself or through cross-references to § 6671, Subchapter B, or Chapter 68. The absence of phrases like 'assessed and collected in the same manner as taxes' or any direct reference to § 6671 or Subchapter B, which are key indicators of assessability per Mukhi, leads to the conclusion that this penalty requires a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## **§ 5687 — Penalty for offenses not specifically covered**

**Assessable:** No

**What This Penalty Is For:** This penalty applies to anyone who violates any provision of the chapter or regulations issued under it, for which a specific criminal penalty is not prescribed by this chapter.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The section does not contain any explicit language authorizing the assessment and collection of the penalty in the same manner as taxes. It lacks cross-references to § 6671, Subchapter B, or Chapter 68, which are key indicators of assessability based on the Mukhi Principle. Therefore, in the absence of

explicit statutory authorization for administrative assessment, following the Mukhi v. Commissioner ruling, this penalty is non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 5762 — Criminal penalties

**Assessable:** No

**What This Penalty Is For:** Penalties for various fraudulent offenses related to the business of manufacturing, importing, or dealing with tobacco products without proper permits, failing to furnish or furnishing false information, evading taxes, unlawfully removing tobacco products, and related violations.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The section § 5762 outlines criminal penalties for specific fraudulent activities related to tobacco products but does not contain any explicit statutory language authorizing the assessment and collection of these penalties in the same manner as taxes. There are no cross-references to § 6671, Subchapter B, or Chapter 68 that would imply assessability under the Mukhi v. Commissioner principles. Given the absence of explicit assessment authorization within the text, these penalties require a District Court suit for enforcement rather than administrative assessability.

**Chapter/Subchapter:** Chapter None

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## § 5871 — Penalties

**Assessable:** No

**What This Penalty Is For:** Any person who violates or fails to comply with any provision of the chapter shall, upon conviction, be fined not more than \$10,000, or be imprisoned not more than ten years, or both.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The text of § 5871 does not contain any explicit language authorizing the assessment and collection of the penalty in the same manner as taxes, nor does it reference § 6671 or Subchapter B of Chapter 68, which are key indicators of assessable penalties based on the Mukhi v. Commissioner principles. The penalty described in § 5871 is contingent upon conviction, indicating a judicial process rather than an administrative assessment process.

**Chapter/Subchapter:** Chapter None

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## § 6038 — Information with respect to foreign corporations engaged in U.S. business

**Assessable:** No

**What This Penalty Is For:** Penalty for failure to furnish information or maintain records required by § 6038C regarding foreign corporations engaged in U.S. business.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** While § 6038C outlines requirements and penalties for foreign corporations engaged in U.S. business to furnish information and maintain records, it does not contain explicit language authorizing the assessment and collection of penalties in the same manner as taxes. The section cross-references § 6038A(d) for the application of penalties, but neither § 6038C nor the referenced sections contain explicit assessment authorization language such as 'assessed and collected in the same manner as taxes' or a direct reference to § 6671 or Subchapter B of Chapter 68, which are key indicators of assessability based on the Mukhi Principle.

**Chapter/Subchapter:** Chapter 61

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## § 6050 — Information with respect to certain fines, penalties, and other amounts

**Assessable:** No

**What This Penalty Is For:** This penalty is for violations of laws over which the government or specified entities have authority, where there has been a court order or agreement related to such violation, investigation, or inquiry, and the aggregate amount involved is \$600 or more.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** After a thorough review of § 6050X, there is no explicit statutory language found that authorizes the assessment and collection of this penalty in the same manner as taxes. The section primarily outlines the requirements for reporting certain fines, penalties, and other amounts related to legal suits or agreements but lacks explicit assessment authorization language. It does not reference § 6671, Subchapter B, or Chapter 68, which are key indicators of assessable penalties based on the Mukhi Principle. Therefore, in the absence of explicit statutory authorization, following the Mukhi v. Commissioner principle, this penalty is considered non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 6233 — Interest and penalties

**Assessable:** No

**What This Penalty Is For:** Penalties related to partnership adjustments for reviewed years and failure to pay imputed underpayments.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Despite § 6233 outlining the determination and liability for interest and penalties in the context of partnership adjustments and imputed underpayments, there is no explicit statutory language within § 6233 or cross-references to § 6671, Subchapter B, or Chapter 68 that authorizes the assessment and collection of these penalties in the same manner as taxes. According to the Mukhi Principle, absent explicit statutory authorization for administrative assessment, penalties are considered non-assessable. Therefore, based on the text of § 6233 and the Mukhi Principle, these penalties do not have explicit assessment authorization and are deemed non-assessable, requiring a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 6324 — Special lien for estate tax deferred under section 6166

**Assessable:** No

**What This Penalty Is For:** This penalty is related to the failure to comply with the requirements for a special lien for estate tax deferred under section 6166, including the failure to add additional lien property when the value of the property covered by the agreement is less than the unpaid portion of the deferred amount and the required interest amount.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Upon careful review of IRC § 6324A, there is no explicit statutory language that authorizes the assessment and collection of penalties in the same manner as taxes, nor is there a cross-reference to § 6671, Subchapter B, or Chapter 68 that would indicate such authority. The section primarily outlines the conditions and procedures for the establishment of a special lien for estate tax deferred under section 6166, without providing explicit authorization for the administrative assessment of penalties. Therefore, based on the Mukhi Principle, which requires explicit statutory authority for a penalty to be assessable administratively, the penalties under § 6324A are non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 7203 — Willful failure to file return, supply information, or pay tax

**Assessable:** No

**What This Penalty Is For:** Penalty for willful failure to file a return, supply information, or pay tax as required under the tax code.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** After a thorough review of IRC Section 7203, no explicit statutory authorization for administrative assessment of the penalty for willful failure to file a return, supply information, or pay tax is found within the text. The section primarily outlines the criminal penalties, including fines and imprisonment, for such failures but does not include language akin to 'assessed and collected in the same manner as taxes' or any cross-reference to § 6671 or Subchapter B of Chapter 68, which could imply administrative assessability. Therefore, based on the Mukhi Principle, which requires explicit statutory authority for a penalty to be administratively assessable, this penalty is deemed non-assessable and would require action in District Court for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 7215 — Offenses with respect to collected taxes

**Assessable:** No

**What This Penalty Is For:** Penalty for failing to comply with any provision of section 7512(b) regarding the collection of taxes, punishable as a misdemeanor with fines, imprisonment, or both.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The section describes a penalty for non-compliance with section 7512(b) but does not contain explicit language authorizing assessment and collection in the same manner as taxes, nor does it reference § 6671, Subchapter B, or Chapter 68 for assessment procedures. Therefore, based on the Mukhi Principle, which requires explicit statutory authority for administrative assessment of penalties, this penalty lacks such authorization and is deemed non-assessable.

**Chapter/Subchapter:** Chapter None

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## § 7271 — Penalties for offenses relating to stamps

**Assessable:** No

**What This Penalty Is For:** Penalties for offenses relating to the improper handling of tax stamps, including failure to comply with rules for attachment or cancellation of stamps, making or accepting documents without tax paid, and improper disposal or receipt of stamped containers.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The section does not contain explicit language authorizing the assessment and collection of the penalty in the same manner as taxes, nor does it reference § 6671 or Subchapter B of Chapter 68, which are key indicators of assessability based on the Mukhi Principle. Without explicit statutory authorization for administrative assessment, the penalty under § 7271 cannot be considered assessable.

**Chapter/Subchapter:** Chapter None

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## § 7272 — Penalty for failure to register or reregister

**Assessable:** No

**What This Penalty Is For:** This penalty is for any person, excluding those required to register under subtitle E or those engaging in trade or business with a special tax imposed by such subtitle, who fails to register or reregister with the Secretary as required by this title or regulations issued thereunder.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Upon careful review of § 7272, there is no explicit language or reference that authorizes the penalty to be 'assessed and collected in the same manner as taxes,' nor does it reference § 6671 or Subchapter B of Chapter 68 for assessment procedures. Without explicit statutory authorization for administrative assessment, based on the Mukhi Principle, this penalty requires a District Court suit for enforcement and thus is considered non-assessable.

**Chapter/Subchapter:** Chapter None

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## § 7273 — Penalties for offenses relating to special taxes

**Assessable:** No

**What This Penalty Is For:** Penalty for failing to place and keep stamps denoting the payment of the special tax as required by section 6806, with penalties increasing for willful neglect or refusal.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Upon careful review of § 7273, there is no explicit language authorizing the assessment and collection of the penalties described in the same manner as taxes, nor does it reference § 6671 or Subchapter B of Chapter 68, which could have provided such authorization. According to the Mukhi Principle, without explicit statutory authorization for administrative assessment, penalties are considered non-assessable. Therefore, in the absence of such authorization within § 7273 or cross-references to sections providing it, these penalties require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 7275 — Penalty for offenses relating to certain airline tickets and advertising

**Assessable:** No

**What This Penalty Is For:** This penalty is for violations related to the improper display of costs and taxes on airline tickets and advertising, including unlawful disclosures of non-tax charges in the amounts paid for passenger taxes.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** After a thorough review of § 7275, there is no explicit statutory language that authorizes the assessment and collection of the penalty described in subsection (d) in the same manner as taxes. The section does not reference § 6671, Subchapter B, or Chapter 68, nor does it contain phrases like 'assessed and collected in the same manner as taxes.' Therefore, based on the Mukhi Principle, which requires explicit statutory authorization for a penalty to be assessable administratively, this penalty is non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 7304 — Penalty for fraudulently claiming drawback

**Assessable:** No

**What This Penalty Is For:** This penalty is for fraudulently claiming or seeking to obtain an allowance of drawback on goods, wares, or merchandise on which no internal tax has been paid, or fraudulently claiming any greater allowance of drawback than the tax actually paid.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** The section does not contain any explicit language authorizing the assessment and collection of the penalty in the same manner as taxes, nor does it reference § 6671, Subchapter B, or Chapter 68 for assessment procedures. According to the Mukhi Principle, absent explicit statutory authorization for administrative assessment, penalties are non-assessable and require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 7341 — Penalty for sales to evade tax

**Assessable:** No

**What This Penalty Is For:** This penalty applies when a person liable for tax on property sells or allows it to be sold before the tax is paid, with the intent to evade the tax or defraud the internal revenue laws. The penalty includes making the debt from such sale void and unenforceable in court, forfeiture of any payment made for the property, and a provision allowing recovery of the paid sum, with half going to the United States.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** After a thorough review of § 7341, there is no explicit statutory language authorizing the administrative assessment and collection of the penalty described in this section. The section does not contain phrases like 'assessed and collected in the same manner as taxes,' nor does it reference § 6671 or any part of Subchapter B or Chapter 68 that would imply assessability. Based on the Mukhi Principle, which requires explicit statutory authority for a penalty to be administratively assessable, this penalty lacks such authorization and is therefore non-assessable. It appears that enforcement of this penalty would require action in a District Court rather than administrative assessment and collection by the IRS.

**Chapter/Subchapter:** Chapter None

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## § 7342 — Penalty for refusal to permit entry or examination

**Assessable:** No

**What This Penalty Is For:** This penalty is for any owner or person in charge of a building or place who refuses to admit a Treasury Department officer or employee for the purpose of examining taxable articles under the authority of section 7606.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if there is explicit statutory authority granting the IRS the power to assess it administratively. After reviewing § 7342, there is no explicit language within the section or cross-references to § 6671 or Subchapter B of Chapter 68 that authorizes the assessment and collection of this penalty in the same manner as taxes. Therefore, absent such explicit authorization, the penalty under § 7342 is considered non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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## § 7344 — Extended application of penalties relating to officers of the Treasury Department

**Assessable:** No

**What This Penalty Is For:** Penalties for offenses committed by an internal revenue officer or other officer of the Department of the Treasury, or under any agency or office thereof, in connection with internal revenue law, or are persons having the custody or disposition of any public money.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** IRC Section 7344 does not contain any explicit statutory language authorizing the assessment and collection of penalties in the same manner as taxes. It does not reference § 6671, Subchapter B, or Chapter 68 for assessment procedures. Therefore, based on the Mukhi Principle, which requires explicit statutory

authority for administrative assessment of penalties, penalties under § 7344 are non-assessable absent explicit authorization.

**Chapter/Subchapter:** Chapter None

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## § 7401 — Authorization

**Assessable:** No

**What This Penalty Is For:** This section does not directly describe a specific penalty for a particular violation or action; rather, it outlines the authorization required for the commencement of civil actions for the collection or recovery of taxes, or of any fine, penalty, or forfeiture.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** Based on the Mukhi Principle, a penalty is only assessable if the IRC explicitly grants the IRS statutory authority to assess it administratively. § 7401 outlines the procedural requirements for the commencement of civil actions involving the collection or recovery of taxes, fines, penalties, or forfeitures, but does not contain explicit language authorizing the assessment of penalties. It does not reference § 6671, Subchapter B, or Chapter 68, nor does it contain phrases like 'assessed and collected in the same manner as taxes.' Therefore, absent explicit statutory authorization for administrative assessment, penalties under this section are non-assessable and require a District Court suit.

**Chapter/Subchapter:** Chapter None

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## § 9012 — Criminal penalties

**Assessable:** No

**What This Penalty Is For:** Penalties for various violations related to presidential election campaign financing, including exceeding expense limits, unlawful contributions, misuse of funds, false statements, kickbacks, unauthorized expenditures, and unauthorized disclosure of information.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** After a thorough review of § 9012, there is no explicit statutory language authorizing the assessment of penalties described in this section in the same manner as taxes, nor are there any cross-references to § 6671, Subchapter B, or Chapter 68 of the IRC. Based on the Mukhi Principle, which requires explicit statutory authority for a penalty to be assessable administratively, the penalties under § 9012 are non-assessable due to the absence of such explicit authorization.

**Chapter/Subchapter:** Chapter None

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## § 9042 — Criminal penalties

**Assessable:** No

**What This Penalty Is For:** Penalties for violations related to campaign finance, including excess campaign expenses, unlawful use of payments, false statements, and kickbacks or illegal payments.

**Where Assessment Is Authorized:** none found

**Detailed Reasoning:** After a thorough review of § 9042, no explicit statutory language authorizing the administrative assessment of these penalties is found. The section outlines criminal penalties for various violations related to campaign finance but lacks any reference to § 6671, Subchapter B, or Chapter 68, nor does it contain phrases like 'assessed and collected in the same manner as taxes'. Based on the Mukhi Principle, which requires explicit statutory authority for penalties to be administratively assessable, these penalties are deemed non-assessable and would require a District Court suit for enforcement.

**Chapter/Subchapter:** Chapter None

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