

LIABILITY PROVISIONS FOR OTHER TAXES

Estate Tax: 26 U.S.C. §§ 2032A and 2056A

FICA tax: 26 U.S.C. § 3102(b)

Railroad Retirement Tax: 26 U.S.C. § 3202

Employment Taxes: 26 U.S.C. § 3505

Luxury Passenger Automobile Excise Tax 26 U.S.C. §§ 4002 (primary liability) and 4003 (secondary liability)

Heavy Trucks and Trailers Excise Tax: 26 U.S.C. §§ 4051 and 4052

Tire Manufacture Excise Tax: 26 U.S.C. § 4071

Manufacturers Excise Tax: 26 U.S.C. § 4219

Tax on Wagers: 26 U.S.C. § 4401

Wagering Occupational Tax: 26 U.S.C. § 4411

Vehicle Use Tax: 26 U.S.C. § 4483

Tax on Petroleum: 26 U.S.C. § 4611

Tax on Chemicals: 26 U.S.C. § 4662

Tax on Contributions to Qualified Employer Pension Plans: 26 U.S.C. § 4972

Excise Tax on Failure to Satisfy Continuation Coverage Requirements of Group Health Plans: 26 U.S.C. § 4980B

Excise Tax on Failure to Meet Certain Group Health Plan Requirements: 26 U.S.C. § 4980D

Excise Tax on Failure of Applicable Plans Reducing Benefit Accruals to Satisfy Notice Requirements: 26 U.S.C. § 4980F

Gallonage Tax on Distilled Spirits: 26 U.S.C. § 5005

Gallonage Tax on Wines: 26 U.S.C. § 5043

Storage Tax on Imported Distilled Spirits: 26 U.S.C. § 5232

Tax on Wine Imported in Bulk: 26 U.S.C. § 5364

Tax on Beer Imported in Bulk: 26 U.S.C. § 5418

Excise Tax on Manufacture of Tobacco Products: 26 U.S.C. § 5703

Tax on Purchase, Receipt, Possession or Sale of Tobacco Products: 26 U.S.C. § 5751)