

United States Code

-  **TITLE 26 — INTERNAL REVENUE CODE**
-  **SUBTITLE F — Procedure and Administration**
-  **CHAPTER 62 — TIME AND PLACE FOR PAYING TAX**
-  **SUBCHAPTER A — place and due date for payment of tax**

26 U.S.C. § 6151. Time and place for paying tax shown on returns

(a) General rule — Except as otherwise provided in this subchapter, when a return of tax is required under this title or regulations, **the person required to make such return** shall, without assessment or notice and demand from the Secretary, pay such tax to the internal revenue officer with whom the return is filed, and shall pay such tax at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return).

(b) Exceptions

(1) Income tax not computed by taxpayer — If the taxpayer elects under section 6014 not to show the tax on the return, the amount determined by the Secretary as payable shall be paid within 30 days after the mailing by the Secretary to the taxpayer of a notice stating such amount and making demand therefor.

(2) Use of government depositaries — For authority of the Secretary to require payments to Government depositaries, see section 6302(c).

(c) Date fixed for payment of tax — In any case in which a tax is required to be paid on or before a certain date, or within a certain period, any reference in this title to the date fixed for payment of such tax shall be deemed a reference to the last day fixed for such payment (determined without regard to any extension of time for paying the tax.)