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From: [REDACTED]

Sent: Thursday, February 15, 2018 3:06:30 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Section 6901

Good afternoon.

Your reading of section 6901 (a)(1) and (2) is correct.

Employment taxes are subtitle C, not A or B. TFRP is an assessable penalty under subtitle F (and under section 7501 TFRP is “assessed, collected, and paid in the same manner and subject to the same provisions and limitations (including penalties)” as the underlying tax. It is not a tax under subtitle A or B. Therefore, in the absence of the liquidation of a partnership or corporation, or on a reorganization section 6901 will not apply.