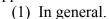**Internal Revenue Code Section 6751(b)(1)**
Procedural requirements.

(a) Computation of penalty included in notice.
The Secretary shall include with each notice of penalty under this title information with respect to the name of the penalty, the section of this title under which the penalty is imposed, and a computation of the penalty.

(b) Approval of assessment.

(1) In general.
No penalty under this title shall be assessed unless the initial determination of such assessment is personally approved (in writing) by the immediate supervisor of the individual making such determination or such higher level official as the Secretary may designate.

(2) Exceptions.
 Paragraph (1) shall not apply to-
(A) any addition to tax under section 6651 , 6654 , or 6655 ; or

(B) any other penalty automatically calculated through electronic means.

(c) Penalties.
For purposes of this section , the term "penalty" includes any addition to tax or any additional amount.