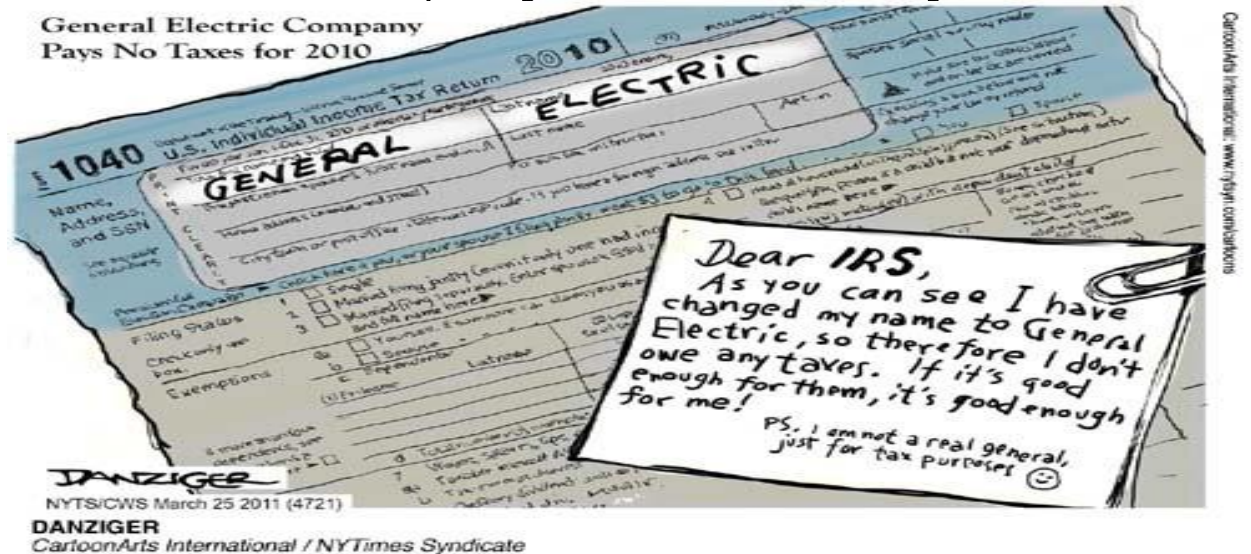


# Ignorance Is a Choice vs. A Reassuring Lie of THEIRS [THE CODE]



[THE CODE] is Law Respecting an Establishment of Religion



[Enactments of Law &/or Application of Internal Revenue Laws] (“[THE CODE]”)

## 26 U.S. Code §7410: Cross references

### From Title 26-INTERNAL REVENUE CODE

Subtitle F-Procedure and Administration  
CHAPTER 76-JUDICIAL PROCEEDINGS  
Subchapter A-Civil Actions by the United States

#### §7410. Cross references

- (1) **For provisions for collecting taxes in general, see chapter 64.**
- (2) **For venue in a civil action for the collection of any tax, see section 1396 of Title 28 of the United States Code.**
- (3) **For venue of a proceeding for the recovery of any fine, penalty, or forfeiture, see section 1395 of Title 28 of the United States Code.**

(Aug. 16, 1954, ch. 736, 68A Stat. 875 , §7407; renumbered §7408, Pub. L. 94-455, title XII, §1203(g), Oct. 4, 1976, 90 Stat. 1693 ; renumbered §7409, Pub. L. 97-248, title III, §321(a), Sept. 3, 1982, 96 Stat. 612 ; renumbered §7410, Pub. L. 100-203, title X, §10713(a)(1), Dec. 22, 1987, 101 Stat. 1330-468 .)

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:7410 edition:prelim\) OR \(granuleid:USC-prelim-title26-section7410\)&f=reesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:7410 edition:prelim) OR (granuleid:USC-prelim-title26-section7410)&f=reesort&edition=prelim&num=0&jumpTo=true)

## 26 U.S. Code CHAPTER 64

Subchapter A: General Provisions  
From Title 26—INTERNAL REVENUE CODE  
Subtitle F—Procedure and Administration  
**CHAPTER 64—COLLECTION**

### Subchapter A—General Provisions

Sec.

6301. Collection authority
6302. Mode or time of collection.
6303. Notice and demand for tax.
6304. Fair tax collection practices.
6305. Collection of certain liability.
6306. Qualified tax collection contracts.
6307. Special compliance personnel program account.

**“...are made only for convenience, and shall be given no legal effect.”**

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## **§6301. Collection authority**

The Secretary shall collect the taxes imposed by the internal revenue laws.

(Aug. 16, 1954, ch. 736, 68A Stat. 775; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

### AMENDMENTS

1976—Pub. L. 94-455 struck out "or his delegate" after "Secretary".

## **§6302. Mode or time of collection**

### (a) Establishment by regulations

**“...are made only for convenience, and shall be given no legal effect.”**  
If the mode or time for collecting any tax is not provided for by this title, the Secretary may establish the same by regulations.

## **§6303. Notice and demand for tax**

### (a) General rule

**“...are made only for convenience, and shall be given no legal effect.”**  
Where it is not otherwise provided by this title, the Secretary shall, as soon as practicable, and within 60 days, after the making of an assessment of a tax pursuant to section 6203, give notice to each person liable for the unpaid tax, stating the amount and demanding payment thereof. Such notice shall be left at the dwelling or usual place of business of such person, or shall be sent by mail to such person's last known address.

### (b) Assessment prior to last date for payment

**“...are made only for convenience, and shall be given no legal effect.”**  
Except where the Secretary believes collection would be jeopardized by delay, if a tax is assessed prior to the last date prescribed for payment of such tax, payment of such tax shall not be demanded under subsection (a) until after such date.

(Aug. 16, 1954, ch. 736, 68A Stat. 775; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

## **§6304. Fair tax collection practices**

### (a) Communication with the taxpayer

**“...are made only for convenience, and shall be given no legal effect.”**  
Without the prior consent of the taxpayer given directly to the Secretary or the express permission of a court of competent jurisdiction, the Secretary may not communicate with a taxpayer in connection with the collection of any unpaid tax—

- (1) at any unusual time or place or a time or place known or which should be known to be inconvenient to the taxpayer;
- (2) if the Secretary knows the taxpayer is represented by any person authorized to practice before the Internal Revenue Service with respect to such unpaid tax and has knowledge of, or can readily ascertain, such person's name and address, unless such person fails to respond within a reasonable period of time to a communication from the Secretary or unless such person consents to direct communication with the taxpayer; or
- (3) at the taxpayer's place of employment if the Secretary knows or has reason to know that the taxpayer's employer prohibits the taxpayer from receiving such communication.

In the absence of knowledge of circumstances to the contrary, the Secretary shall assume that the convenient time for communicating with a taxpayer is after 8 a.m. and before 9 p.m., local time at the taxpayer's location.

### (b) Prohibition of harassment and abuse



The Secretary may not engage in any conduct the natural consequence of which is to harass, oppress, or abuse any person in connection with the collection of any unpaid tax. Without limiting the general application of the foregoing, the following conduct is a violation of this subsection:

- (1) The use or threat of use of violence or other criminal means to harm the physical person, reputation, or property of any person.
- (2) The use of obscene or profane language or language the natural consequence of which is to abuse the hearer or reader.
- (3) Causing a telephone to ring or engaging any person in telephone conversation repeatedly or continuously with intent to annoy, abuse, or harass any person at the called number.
- (4) Except as provided under rules similar to the rules in section 804 of the Fair Debt Collection Practices Act (15 U.S.C. 1692b), the placement of telephone calls without meaningful disclosure of the caller's identity.

## §6305. Collection of certain liability

### (a) In general

Upon receiving a certification from the Secretary of Health and Human Services, under section 452(b) of the Social Security Act with respect to any individual, the Secretary shall assess and collect the amount certified by the Secretary of Health and Human Services, in the same manner, with the same powers, and (except as provided in this section) subject to the same limitations as if such amount were a tax imposed by subtitle C the collection of which would be jeopardized by delay, except that—

- (1) no interest or penalties shall be assessed or collected,
- (2) for such purposes, paragraphs (4), (6), and (8) of section 6334(a) (relating to property exempt from levy) shall not apply,
- (3) there shall be exempt from levy so much of the salary, wages, or other income of an individual as is being withheld therefrom in garnishment pursuant to a judgment entered by a court of competent jurisdiction for the support of his minor children,
- (4) in the case of the first assessment against an individual for delinquency under a court or administrative order against such individual for a particular person or persons, the collection shall be stayed for a period of 60 days immediately following notice and demand as described in section 6303, and
- (5) no additional fee may be assessed for adjustments to an amount previously certified pursuant to such section 452(b) with respect to the same obligor.

### (b) Review of assessments and collections

No court of the United States, whether established under article I or article III of the Constitution, shall have jurisdiction of any action, whether legal or equitable, brought to restrain or review the assessment and collection of amounts by the Secretary under subsection (a), nor shall any such assessment and collection be subject to review by the Secretary in any proceeding. This subsection does not preclude any legal, equitable, or administrative action against the State by an individual in any State court or before any State agency to determine his liability for any amount assessed against him and collected, or to recover any such amount collected from him, under this section.

(Added Pub. L. 93-647, §101(b)(1), Jan. 4, 1975, 88 Stat. 2358; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 97-35, title XXIII, §2332(g), Aug. 13, 1981, 95 Stat. 862; Pub. L. 104-193, title III, §361(a), Aug. 22, 1996, 110 Stat. 2242.)

## §6306. Qualified tax collection contracts

### (a) In general

Nothing in any provision of law shall be construed to prevent the Secretary from entering into a qualified tax collection contract.

### (b) Qualified tax collection contract

For purposes of this section, the term "qualified tax collection contract" means any contract which—

- (1) is for the services of any person (other than an officer or employee of the Treasury Department)—
  - (A) to locate and contact any taxpayer specified by the Secretary,

- (B) to request full payment from such taxpayer of an amount of Federal tax specified by the Secretary and, if such request cannot be met by the taxpayer, to offer the taxpayer an installment agreement providing for full payment of such amount during a period not to exceed 5 years, and
- (C) to obtain financial information specified by the Secretary with respect to such taxpayer,

(2) prohibits each person providing such services under such contract from committing any act or omission which employees of the Internal Revenue Service are prohibited from committing in the performance of similar services,

- (3) prohibits subcontractors from—
  - (A) having contacts with taxpayers,
  - (B) providing quality assurance services, and
  - (C) composing debt collection notices, and

**“...are made only for convenience and shall be given no legal effect.”**

## **§6307. Special compliance personnel program account**

### **(a) Establishment of a special compliance personnel program account**

The Secretary shall establish an account within the Department for carrying out a program consisting of the hiring, training, and employment of special compliance personnel, and shall transfer to such account from time to time amounts retained by the Secretary under section 6306(e)(2).

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## **TITLE 26 / Subtitle F / CHAPTER 80 / Subchapter A / § 7806**

### **26 USC 7806: Construction of title**

Text contains those laws in effect on May 1, 2016

#### **Title 26-INTERNAL REVENUE CODE**

Subtitle F-Procedure and Administration

#### **CHAPTER 80-GENERAL RULES**

Subchapter A- **Application of Internal Revenue Laws**

## **§7806. Construction of title**

### **(a) Cross references**

The **cross references** in this title to other portions of the title, or other provisions of law, where the word **"see"** is used, **are made only for convenience, and shall be given no legal effect.**

### **(b) Arrangement and classification**

**No inference, implication, or presumption of legislative construction shall be drawn** or made by reason of the location or grouping of any particular section or provision or portion of this title, **nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect.** The preceding sentence also applies to the sidenotes and ancillary tables contained in the various prints of this Act before its enactment into law.

(Aug. 16, 1954, ch. 736, 68A Stat. 917.) *(Emphasis added)*

#### **REFERENCES IN TEXT**

This Act, referred to in subsec. (b), is act Aug. 16, 1954.