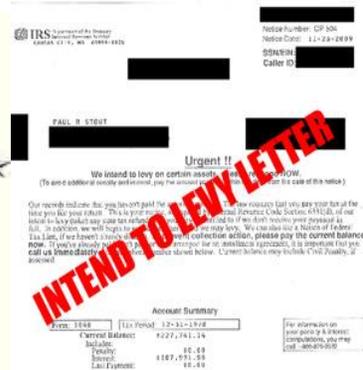


Ignorance Is a Choice vs. A Reassuring Lie of THEIRS [THE CODE]



[THE CODE] is Law Respecting an Establishment of Religion

<< Previous TITLE 26 / Subtitle F / CHAPTER 76 / Subchapter A / § 7410 Next >>
CHAPTER 76-JUDICIAL PROCEEDINGS/Subchapter A-Civil Actions by the United States



<< Previous TITLE 26 / Subtitle F / CHAPTER 64 / Subchapter D Next >>
Subtitle F—Procedure and Administration / Subchapter D: Seizure of Property for Collection of Taxes



[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=treesort&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=treesort&edition=prelim&num=0&jumpTo=true)

26 U.S. Code CHAPTER 64

Subchapter D: Seizure of Property for Collection of Taxes
From Title 26—INTERNAL REVENUE CODE
Subtitle F—Procedure and Administration
CHAPTER 64—COLLECTION

Subchapter D—PART I: DUE PROCESS FOR COLLECTIONS

Sec.

Sec. 6330. Notice and opportunity for hearing before levy.

AMENDMENTS

1998—Pub. L. 105-33, §101(b), July 22, 1998, 112 Stat. 747, added part heading and analysis consisting of item 6330.

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

§6330. Notice and opportunity for hearing before levy

(a) Requirement of notice before levy

(1) In general

No levy may be made on any property or right to property of any person unless the Secretary has notified such person in writing of their right to a hearing under this section before such levy is made. Such notice shall be required only once for the taxable period to which the unpaid tax specified in paragraph (3)(A) relates.

(2) Time and method for notice

The notice required under paragraph (1) shall be—

(A) delivered in person;

(B) left at the dwelling or usual place of business of such person; or

(C) sent by certified or registered mail, return receipt requested, to such person's last known address;

not less than 30 days before the day of the first levy with respect to the amount of the unpaid tax for the taxable period.

(3) Information included with notice

The notice required under paragraph (1) shall include in simple and nontechnical terms—

(A) the amount of unpaid tax;

(B) the right of the person to request a hearing during the 30-day period under paragraph (2); and

(C) the proposed action by the Secretary and the rights of the person with respect to such action, including a brief statement which sets forth—

(i) the provisions of this title relating to levy and sale of property;

(ii) the procedures applicable to the levy and sale of property under this title;

(iii) the administrative appeals available to the taxpayer with respect to such levy and sale and the procedures relating to such appeals;

(iv) the alternatives available to taxpayers which could prevent levy on property (including installment agreements under section 6159); and

(v) the provisions of this title and procedures relating to redemption of property and release of liens on property.

(b) Right to fair hearing

(1) In general

If the person requests a hearing in writing under subsection (a)(3)(B) and states the grounds for the requested hearing, such hearing shall be held by the Internal Revenue Service Office of Appeals.

(2) One hearing per period

A person shall be entitled to only one hearing under this section with respect to the taxable period to which the unpaid tax specified in subsection (a)(3)(A) relates.

(3) Impartial officer

The hearing under this subsection shall be conducted by an officer or employee who has had no prior involvement with respect to the unpaid tax specified in subsection (a)(3)(A) before the first hearing under this section or section 6320. A taxpayer may waive the requirement of this paragraph.

(c) Matters considered at hearing

In the case of any hearing conducted under this section—

(1) Requirement of investigation

The appeals officer shall at the hearing obtain verification from the Secretary that the requirements of any applicable law or administrative procedure have been met.

(2) Issues at hearing

(A) In general

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

The person may raise at the hearing any relevant issue relating to the unpaid tax or the proposed levy, including—

- (i) appropriate spousal defenses;
- (ii) challenges to the appropriateness of collection actions; and
- (iii) offers of collection alternatives, which may include the posting of a bond, the substitution of other assets, an installment agreement, or an offer-in-compromise.

(B) Underlying liability

The person may also raise at the hearing challenges to the existence or amount of the underlying tax liability for any tax period if the person did not receive any statutory notice of deficiency for such tax liability or did not otherwise have an opportunity to dispute such tax liability.

(3) Basis for the determination

The determination by an appeals officer under this subsection shall take into consideration—

- (A) the verification presented under paragraph (1);
- (B) the issues raised under paragraph (2); and
- (C) whether any proposed collection action balances the need for the efficient collection of taxes with the legitimate concern of the person that any collection action be no more intrusive than necessary.

(4) Certain issues precluded

An issue may not be raised at the hearing if—

- (A)(i) the issue was raised and considered at a previous hearing under section 6320 or in any other previous administrative or judicial proceeding; and
 - (ii) the person seeking to raise the issue participated meaningfully in such hearing or proceeding;
- or
- (B) the issue meets the requirement of clause (i) or (ii) of section 6702(b)(2)(A).

This paragraph shall not apply to any issue with respect to which subsection (d)(2)(B) applies.

(d) Proceeding after hearing

(1) Petition for review by Tax Court

The person may, within 30 days of a determination under this section, petition the Tax Court for review of such determination (and the Tax Court shall have jurisdiction with respect to such matter).

(2) Suspension of running of period for filing petition in title 11 cases

In the case of a person who is prohibited by reason of a case under title 11, United States Code, from filing a petition under paragraph (1) with respect to a determination under this section, the running of the period prescribed by such subsection for filing such a petition with respect to such determination shall be suspended for the period during which the person is so prohibited from filing such a petition, and for 30 days thereafter, and ¹

(3) Jurisdiction retained at IRS Office of Appeals

The Internal Revenue Service Office of Appeals shall retain jurisdiction with respect to any determination made under this section, including subsequent hearings requested by the person who requested the original hearing on issues regarding—

- (A) collection actions taken or proposed with respect to such determination; and
- (B) after the person has exhausted all administrative remedies, a change in circumstances with respect to such person which affects such determination.

(e) Suspension of collections and statute of limitations

(1) In general

Except as provided in paragraph (2), if a hearing is requested under subsection (a)(3)(B), the levy actions which are the subject of the requested hearing and the running of any period of limitations under section 6502 (relating to collection after assessment), section 6531 (relating to criminal prosecutions), or section 6532 (relating to other suits) shall be suspended for the period during which such hearing, and appeals therein, are pending. In no event shall any such period expire before the 90th day after the day

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on which there is a final determination in such hearing. Notwithstanding the provisions of section 7421(a), the beginning of a levy or proceeding during the time the suspension under this paragraph is in force may be enjoined by a proceeding in the proper court, including the Tax Court. The Tax Court shall have no jurisdiction under this paragraph to enjoin any action or proceeding unless a timely appeal has been filed under subsection (d)(1) and then only in respect of the unpaid tax or proposed levy to which the determination being appealed relates.

(2) Levy upon appeal

Paragraph (1) shall not apply to a levy action while an appeal is pending if the underlying tax liability is not at issue in the appeal and the court determines that the Secretary has shown good cause not to suspend the levy.

(f) Exceptions

If—

(1) the Secretary has made a finding under the last sentence of section 6331(a) that the collection of tax is in jeopardy,

(2) the Secretary has served a levy on a State to collect a Federal tax liability from a State tax refund, the Secretary has served a disqualified employment tax levy, or

(4) the Secretary has served a Federal contractor levy,

this section shall not apply, except that the taxpayer shall be given the opportunity for the hearing described in this section within a reasonable period of time after the levy.

(g) Frivolous requests for hearing, etc.

Notwithstanding any other provision of this section, if the Secretary determines that any portion of a request for a hearing under this section or section 6320 meets the requirement of clause (i) or (ii) of section 6702(b)(2)(A), then the Secretary may treat such portion as if it were never submitted and such portion shall not be subject to any further administrative or judicial review.

(h) Definitions related to exceptions

For purposes of subsection (f)—

(1) Disqualified employment tax levy

A disqualified employment tax levy is any levy in connection with the collection of employment taxes for any taxable period if the person subject to the levy (or any predecessor thereof) requested a hearing under this section with respect to unpaid employment taxes arising in the most recent 2-year period before the beginning of the taxable period with respect to which the levy is served. For purposes of the preceding sentence, the term "employment taxes" means any taxes under chapter 21, 22, 23, or 24.

(2) Federal contractor levy

A Federal contractor levy is any levy if the person whose property is subject to the levy (or any predecessor thereof) is a Federal contractor.

(Added Pub. L. 105–206, title III, §3401(b), July 22, 1998, 112 Stat. 747; amended Pub. L. 106–554, §1(a)(7) [title III, §313(b)(2)(A), (d)], Dec. 21, 2000, 114 Stat. 2763, 2763A-642, 2763A-643; Pub. L. 109–280, title VIII, §855(a), Aug. 17, 2006, 120 Stat. 1019; Pub. L. 109–432, div. A, title IV, §407(b), Dec. 20, 2006, 120 Stat. 2961; Pub. L. 110–28, title VIII, §8243(a), (b), May 25, 2007, 121 Stat. 200; Pub. L. 111–240, title II, §2104(a)–(c), Sept. 27, 2010, 124 Stat. 2565; Pub. L. 114–74, title XI, §1101(d), Nov. 2, 2015, 129 Stat. 637; Pub. L. 114–113, div. Q, title IV, §424(b)(1), Dec. 18, 2015, 129 Stat. 3124.)

AMENDMENT OF SUBSECTION (C)(4)

Pub. L. 114–74, title XI, §1101(d), (g), Nov. 2, 2015, 129 Stat. 637, 638, provided that, applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017, with certain exceptions, subsection (c)(4) of this section is amended by striking "or" at the end of subparagraph (A), by striking the period at the end of subparagraph (B) and inserting "; or", and by inserting after subparagraph (B) the following new subparagraph: "(C) a final determination has been made with respect to such issue in a proceeding brought under subchapter C of chapter 63."

See 2015 Amendment note below.

AMENDMENTS

2015—Subsec. (c)(4)(C). Pub. L. 114–74 added subpar. (C).

Subsec. (d)(1). Pub. L. 114–113, §424(b)(1)(A), (B), substituted "Petition for review by Tax Court" for "Judicial review of determination" in heading and "petition the Tax Court for review of such determination" for "appeal such determination to the Tax Court" in text.

Subsec. (d)(2), (3). Pub. L. 114–113, §424(b)(1)(C), (D), added par. (2) and redesignated former par. (2) as (3).

2010—Subsec. (f). Pub. L. 111–240, §2104(c), substituted "Exceptions" for "Jeopardy and State refund collection" in heading.

Subsec. (f)(4). Pub. L. 111–240, §2104(a), added par. (4).

Subsec. (h). Pub. L. 111–240, §2104(b), substituted "Definitions related to exceptions" for "Disqualified employment tax levy" in heading, inserted introductory provisions and par. (1) designation and heading, substituted "A disqualified employment tax levy is" for "For purposes of subsection (f), a disqualified employment tax levy is", and added par. (2).

2007—Subsec. (f)(3). Pub. L. 110–28, §8243(a), added par. (3).

Subsec. (h). Pub. L. 110–28, §8243(b), added subsec. (h).

2006—Subsec. (b)(1). Pub. L. 109–432, §407(b)(3), substituted "in writing under subsection (a)(3)(B) and states the grounds for the requested hearing" for "under subsection (a)(3)(B)".

Subsec. (c)(4)(A), (B). Pub. L. 109–432, §407(b)(2), redesignated subpars. (A) and (B) as cls. (i) and (ii), respectively, of subpar. (A), in cl. (ii) substituted "; or" for period at end, and added subpar. (B).

Subsec. (d)(1). Pub. L. 109–280, §855(a), reenacted heading without change and amended text of par. (1) generally. Prior to amendment, text read as follows: "The person may, within 30 days of a determination under this section, appeal such determination—

"(A) to the Tax Court (and the Tax Court shall have jurisdiction with respect to such matter); or

"(B) if the Tax Court does not have jurisdiction of the underlying tax liability, to a district court of the United States.

If a court determines that the appeal was to an incorrect court, a person shall have 30 days after the court determination to file such appeal with the correct court."

Subsec. (g). Pub. L. 109–432, §407(b)(1), added subsec. (g).

2000—Subsec. (d)(1)(A). Pub. L. 106–554, §1(a)(7) [title III, §313(d)], substituted "with respect to" for "to hear".

Subsec. (e)(1). Pub. L. 106–554, §1(a)(7) [title III, §313(b)(2)(A)], inserted at end "Notwithstanding the provisions of section 7421(a), the beginning of a levy or proceeding during the time the suspension under this paragraph is in force may be enjoined by a proceeding in the proper court, including the Tax Court. The Tax Court shall have no jurisdiction under this paragraph to enjoin any action or proceeding unless a timely appeal has been filed under subsection (d)(1) and then only in respect of the unpaid tax or proposed levy to which the determination being appealed relates."

EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114–113, div. Q, title IV, §424(b)(2), Dec. 18, 2015, 129 Stat. 3124, provided that: "The amendments made by this subsection [amending this section] shall apply to petitions filed under section 6330 of the Internal Revenue Code of 1986 after the date of the enactment of this Act [Dec. 18, 2015]."

Amendment by Pub. L. 114–74 applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017, with certain exceptions, see section 1101(g) of Pub. L. 114–74, set out as a note under section 6221 of this title.

EFFECTIVE DATE OF 2010 AMENDMENT

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

Pub. L. 111–240, title II, §2104(d), Sept. 27, 2010, 124 Stat. 2565, provided that: "The amendments made by this section [amending this section] shall apply to levies issued after the date of the enactment of this Act [Sept. 27, 2010]."

EFFECTIVE DATE OF 2007 AMENDMENT

Pub. L. 110–28, title VIII, §8243(c), May 25, 2007, 121 Stat. 200, provided that: "The amendments made by this section [amending this section] shall apply to levies served on or after the date that is 120 days after the date of the enactment of this Act [May 25, 2007]."

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109–432 applicable to submissions made and issues raised after the date on which the Secretary first prescribes a list under section 6702(c) of this title, see section 407(f) of Pub. L. 109–432, set out as a note under section 6320 of this title.

Pub. L. 109–280, title VIII, §855(b), Aug. 17, 2006, 120 Stat. 1019, provided that: "The amendment made by this section [amending this section] shall apply to determinations made after the date which is 60 days after the date of the enactment of this Act [Aug. 17, 2006]."

EFFECTIVE DATE OF 2000 AMENDMENT

Amendment by section 1(a)(7) [title III, §313(b)(2)(A)] of Pub. L. 106–554 effective Dec. 21, 2000, and amendment by section 1(a)(7) [title III, §313(d)] of Pub. L. 106–554, effective as if included in the provisions of the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105–206, to which such amendment relates, see section 1(a)(7) [title III, §313(f)] of Pub. L. 106–554, set out as a note under section 6015 of this title.

EFFECTIVE DATE

Section applicable to collection actions initiated after the date which is 180 days after July 22, 1998, see section 3401(d) of Pub. L. 105–206, set out as a note under section 6320 of this title.

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:6330 edition:prelim\) OR \(granuleid:USC-prelim-title26-section6330\)&f=tree&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:6330 edition:prelim) OR (granuleid:USC-prelim-title26-section6330)&f=tree&edition=prelim&num=0&jumpTo=true)

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.

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:7806 edition:prelim\) OR \(granuleid:USC-prelim-title26 section7806\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:7806 edition:prelim) OR (granuleid:USC-prelim-title26 section7806)&f=treesort&edition=prelim&num=0&jumpTo=true)