§ 7410

Prior Provisions

A prior section 7409 was renumbered section 7410 of this title.

§ 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 1385 of Title 28 of the United States Code.


Subchapter B—Proceedings by Taxpayers and Third Parties

Sec.
7421. Prohibition of suits to restrain assessment or collection.
7422. Civil actions for refund.
7423. Repayments to officers or employees.
7424. Intervention.
7425. Discharge of liens.
7426. Civil actions by persons other than taxpayers.
7427. Income tax return preparers.
7428. Declaratory judgments relating to status and classification of organizations under section 501(c)(3), etc.
7429. Review of jeopardy levy or assessment procedures.
7430. Awarding of costs and certain fees.
7431. Civil damages for unauthorized inspection or disclosure.
7432. Civil damages for failure to release lien.
7433. Civil damages for unauthorized information disclosure.
7434. Civil damages for fraudulent filing of information returns.
7435. Civil damages for unauthorized enticement of information disclosure.
7436. Proceedings for determination of employment status.
7437. Cross references.

Amendments

2000—Subsec. (a). Pub. L. 106–554 inserted “6330(e)(1),” after “6246(b),” and substituted “6672(c)” for “6672(b).”

1998—Subsec. (a). Pub. L. 105–277 substituted “6015(e)” for “6015(d)” and inserted “6331(i),” after “6246(b).”


1978—Subsec. (a). Pub. L. 95–628 inserted references to sections 6672(b) and 6694(c).

1976—Subsec. (a). Pub. L. 94–455 substituted “6330(e)(1)” for “6015(e)” and inserted “6331(i),” after “6246(b).”


§ 7421. Prohibition of suits to restrain assessment or collection

(a) Tax

Except as provided in sections 6015(e), 6212(a) and (c), 6213(a), 6225(b), 6246(b), 6330(e)(1), 6331(i), 6672(c), 6694(c), and 7426(a) and (b)(1), 7429(b), and 7436, no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed.

(b) Liability of transferee or fiduciary

No suit shall be maintained in any court for the purpose of restraining the assessment or collection (pursuant to the provisions of chapter 71) of—

(1) the amount of the liability, at law or in equity, of a transferee of property of a taxpayer in respect of any internal revenue tax, or

(2) the amount of the liability of a fiduciary under section 3713(b) of title 31, United States Code 1 in respect of any such tax.


1 See in original. Probably should be followed by a comma.
§ 7422. Civil actions for refund

(a) No suit prior to filing claim for refund

No suit or proceeding shall be maintained in any court for the recovery of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Secretary, according to the provisions of law in that regard, and the regulations of the Secretary established in pursuance thereof.

(b) Protest or duress

Such suit or proceeding may be maintained whether or not such tax, penalty, or sum has been paid under protest or duress.

(c) Suits against collection officer a bar

A suit against any officer or employee of the United States (or former officer or employee) or his personal representative for the recovery of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected shall be treated as if the United States had been a party to such suit in applying the doctrine of res judicata in all suits in respect of any internal revenue tax, and in all proceedings in the Tax Court and on review of decisions of the Tax Court.

(d) Credit treated as payment

The credit of an overpayment of any tax in satisfaction of any tax liability shall, for the purpose of any suit for refund of such tax liability so satisfied, be deemed to be a payment in respect of such tax liability at the time such credit is allowed.

(e) Stay of proceedings

If the Secretary prior to the hearing of a suit brought by a taxpayer in a district court or the United States Court of Federal Claims for the recovery of any income tax, estate tax, gift tax, or tax imposed by chapter 41, 42, 43, or 44 (or any penalty relating to such taxes) mails to the taxpayer a notice that a deficiency has been determined in respect of the tax which is the subject matter of taxpayer's suit, the proceedings in taxpayer's suit shall be stayed during the period of the stay of proceedings notwithstanding that the time for such pleading may have otherwise expired. The taxpayer shall have the burden of proof with respect to the issues raised by such counterclaim or intervention of the United States except as to the issue of whether the taxpayer has been guilty of fraud with intent to evade tax. This subsection shall not apply to a suit by a taxpayer which, prior to