

§ 7810. Revolving fund for redemption of real property

(a) Establishment of fund

There is established a revolving fund, under the control of the Secretary, which shall be available without fiscal year limitation for all expenses necessary for the redemption (by the Secretary) of real property as provided in section 7425(d) and section 2410 of title 28 of the United States Code. There are authorized to be appropriated from time to time such sums (not to exceed \$10,000,000 in the aggregate) as may be necessary to carry out the purposes of this section.

(b) Reimbursement of fund

The fund shall be reimbursed from the proceeds of a subsequent sale of real property redeemed by the United States in an amount equal to the amount expended out of such fund for such redemption.

(c) System of accounts

The Secretary shall maintain an adequate system of accounts for such fund and prepare annual reports on the basis of such accounts.

(Added Pub. L. 89-719, title I, §112(a), Nov. 2, 1966, 80 Stat. 1145; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title IV, §443, July 18, 1984, 98 Stat. 816.)

Editorial Notes

AMENDMENTS

1984—Subsec. (a). Pub. L. 98-369 substituted “\$10,000,000” for “\$1,000,000”.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable after Nov. 2, 1966, regardless of when title or lien of United States arose or when lien or interest of another person was acquired, with certain exceptions, see section 114(a)-(c) of Pub. L. 89-719, set out as an Effective Date of 1966 Amendment note under section 6323 of this title.

§ 7811. Taxpayer Assistance Orders

(a) Authority to issue

(1) In general

Upon application filed by a taxpayer with the Office of the Taxpayer Advocate (in such form, manner, and at such time as the Secretary shall by regulations prescribe), the National Taxpayer Advocate may issue a Taxpayer Assistance Order if—

(A) the National Taxpayer Advocate determines the taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered by the Secretary; or

(B) the taxpayer meets such other requirements as are set forth in regulations prescribed by the Secretary.

(2) Determination of hardship

For purposes of paragraph (1), a significant hardship shall include—

(A) an immediate threat of adverse action;

(B) a delay of more than 30 days in resolving taxpayer account problems;

(C) the incurring by the taxpayer of significant costs (including fees for professional representation) if relief is not granted; or

(D) irreparable injury to, or a long-term adverse impact on, the taxpayer if relief is not granted.

(3) Standard where administrative guidance not followed

In cases where any Internal Revenue Service employee is not following applicable published administrative guidance (including the Internal Revenue Manual), the National Taxpayer Advocate shall construe the factors taken into account in determining whether to issue a Taxpayer Assistance Order in the manner most favorable to the taxpayer.

(b) Terms of a Taxpayer Assistance Order

The terms of a Taxpayer Assistance Order may require the Secretary within a specified time period—

(1) to release property of the taxpayer levied upon, or

(2) to cease any action, take any action as permitted by law, or refrain from taking any action, with respect to the taxpayer under—

(A) chapter 64 (relating to collection),

(B) subchapter B of chapter 70 (relating to bankruptcy and receiverships),

(C) chapter 78 (relating to discovery of liability and enforcement of title), or

(D) any other provision of law which is specifically described by the National Taxpayer Advocate in such order.

(c) Authority to modify or rescind

Any Taxpayer Assistance Order issued by the National Taxpayer Advocate under this section may be modified or rescinded—

(1) only by the National Taxpayer Advocate, the Commissioner of Internal Revenue, or the Deputy Commissioner of Internal Revenue, and

(2) only if a written explanation of the reasons for the modification or rescission is provided to the National Taxpayer Advocate.

(d) Suspension of running of period of limitation

The running of any period of limitation with respect to any action described in subsection (b) shall be suspended for—

(1) the period beginning on the date of the taxpayer's application under subsection (a) and ending on the date of the National Taxpayer Advocate's decision with respect to such application, and

(2) any period specified by the National Taxpayer Advocate in a Taxpayer Assistance Order issued pursuant to such application.

(e) Independent action of National Taxpayer Advocate

Nothing in this section shall prevent the National Taxpayer Advocate from taking any action in the absence of an application under subsection (a).

(f) National Taxpayer Advocate

For purposes of this section, the term “National Taxpayer Advocate” includes any designee of the National Taxpayer Advocate.

(g) Application to persons performing services under a qualified tax collection contract

Any order issued or action taken by the National Taxpayer Advocate pursuant to this section shall apply to persons performing services under a qualified tax collection contract (as defined in section 6306(b)) to the same extent and in the same manner as such order or action applies to the Secretary.

(Added Pub. L. 100-647, title VI, §6230(a), Nov. 10, 1988, 102 Stat. 3733; amended Pub. L. 104-168, title I, §§101(b)(1), 102(a), (b), July 30, 1996, 110 Stat. 1455, 1456; Pub. L. 105-206, title I, §1102(c), (d)(1)(C)-(G), (2), (3), July 22, 1998, 112 Stat. 703, 704; Pub. L. 106-554, §1(a)(7) [title III, §319(28), (29)], Dec. 21, 2000, 114 Stat. 2763, 2763A-648; Pub. L. 108-357, title VIII, §881(c), Oct. 22, 2004, 118 Stat. 1626.)

Editorial Notes**AMENDMENTS**

2004—Subsec. (g). Pub. L. 108-357 added subsec. (g).

2000—Subsec. (a)(3). Pub. L. 106-554, §1(a)(7) [title III, §319(28)], substituted “Taxpayer Assistance Order” for “taxpayer assistance order”.

Subsec. (d)(1). Pub. L. 106-554, §1(a)(7) [title III, §319(29)], substituted “National Taxpayer Advocate’s” for “Ombudsman’s”.

1998—Subsec. (a). Pub. L. 105-206, §1102(c), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “Upon application filed by a taxpayer with the Office of the Taxpayer Advocate (in such form, manner, and at such time as the Secretary shall by regulations prescribe), the Taxpayer Advocate may issue a Taxpayer Assistance Order if, in the determination of the Taxpayer Advocate, the taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered by the Secretary.”

Subsec. (b)(2)(D). Pub. L. 105-206, §1102(d)(1)(C), substituted “National Taxpayer Advocate” for “Taxpayer Advocate”.

Subsec. (c). Pub. L. 105-206, §1102(d)(1)(D), substituted “National Taxpayer Advocate” for “Taxpayer Advocate” wherever appearing.

Subsec. (d)(1). Pub. L. 105-206, §1102(d)(2), which directed amendment of par. (1) by substituting “National Taxpayer Advocate’s” for “Taxpayer Advocate’s”, could not be executed because the words “Taxpayer Advocate’s” did not appear.

Subsec. (d)(2). Pub. L. 105-206, §1102(d)(1)(E), substituted “National Taxpayer Advocate” for “Taxpayer Advocate”.

Subsec. (e). Pub. L. 105-206, §1102(d)(1)(F), (3), substituted “National Taxpayer Advocate” for “Taxpayer Advocate” in heading and text.

Subsec. (f). Pub. L. 105-206, §1102(d)(1)(G), (3), substituted “National Taxpayer Advocate” for “Taxpayer Advocate” in heading and in two places in text.

1996—Subsec. (a). Pub. L. 104-168, §101(b)(1), substituted “the Office of the Taxpayer Advocate” for “the Office of the Ombudsman” and substituted “Taxpayer Advocate” for “Ombudsman” in two places.

Subsec. (b). Pub. L. 104-168, §102(a)(1), inserted “within a specified time period” after “the Secretary”.

Subsec. (b)(2). Pub. L. 104-168, §102(a)(2), inserted “take any action as permitted by law,” after “cease any action.”

Subsec. (b)(2)(D). Pub. L. 104-168, §101(b)(1)(B), substituted “Taxpayer Advocate” for “Ombudsman”.

Subsec. (c). Pub. L. 104-168, §102(b), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “Any Taxpayer Assistance Order issued by the Ombudsman under this

section may be modified or rescinded only by the Ombudsman, a district director, a service center director, a compliance center director, a regional director of appeals, or any superior of any such person.”

Subsecs. (d)(2) to (f). Pub. L. 104-168, §101(b)(1)(B), substituted “Taxpayer Advocate” for “Ombudsman” wherever appearing.

Statutory Notes and Related Subsidiaries**EFFECTIVE DATE OF 1996 AMENDMENT**

Amendment by section 101(b)(1) of Pub. L. 104-168 effective July 30, 1996, see section 101(c) of Pub. L. 104-168, set out as a note under section 7802 of this title.

Pub. L. 104-168, title I, §102(c), July 30, 1996, 110 Stat. 1456, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 30, 1996].”

EFFECTIVE DATE

Pub. L. 100-647, title VI, §6230(d), Nov. 10, 1988, 102 Stat. 3734, provided that: “The amendments made by this section [enacting this section] shall take effect on January 1, 1989.”

REGULATIONS

Pub. L. 100-647, title VI, §6230(c), Nov. 10, 1988, 102 Stat. 3734, provided that: “The Secretary of the Treasury or the Secretary’s delegate shall issue such regulations as the Secretary deems necessary within 90 days of the date of the enactment of this Act [Nov. 10, 1988] in order to carry out the purposes of section 7811 of the 1986 Code (as added by this section) and to ensure taxpayers uniform access to administrative procedures.”

§ 7812. Streamlined critical pay authority for information technology positions

In the case of any position which is critical to the functionality of the information technology operations of the Internal Revenue Service—

(1) section 9503 of title 5, United States Code, shall be applied—

(A) by substituting “during the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025” for “Before September 30, 2013 in subsection (a)”¹,

(B) without regard to subparagraph (B) of subsection (a)(1), and

(C) by substituting “the date of the enactment of the Taxpayer First Act” for “June 1, 1998” in subsection (a)(6),

(2) section 9504 of such title 5 shall be applied by substituting “During the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025” for “Before September 30, 2013” each place it appears in subsections (a) and (b), and

(3) section 9505 of such title shall be applied—

(A) by substituting “During the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025” for “Before September 30, 2013” in subsection (a), and

(B) by substituting “the information technology operations” for “significant functions” in subsection (a).

¹ So in original. The closing quotation marks probably should follow “Before September 30, 2013” instead of “(a)”.