

posed by section 6321 was issued erroneously or improvidently, or if a certificate of release of such lien was issued pursuant to a collateral agreement entered into in connection with a compromise under section 7122 which has been breached, and if the period of limitation on collection after assessment has not expired, the Secretary may revoke such certificate and reinstate the lien—

(A) by mailing notice of such revocation to the person against whom the tax was assessed at his last known address, and

(B) by filing notice of such revocation in the same office in which the notice of lien to which it relates was filed (if such notice of lien had been filed).

Such reinstated lien (i) shall be effective on the date notice of revocation is mailed to the taxpayer in accordance with the provisions of subparagraph (A), but not earlier than the date on which any required filing of notice of revocation is filed in accordance with the provisions of subparagraph (B), and (ii) shall have the same force and effect (as of such date), until the expiration of the period of limitation on collection after assessment, as a lien imposed by section 6321 (relating to lien for taxes).

### (3) Certificates void under certain conditions

Notwithstanding any other provision of this subtitle, any lien imposed by this chapter shall attach to any property with respect to which a certificate of discharge has been issued if the person liable for the tax reacquires such property after such certificate has been issued.

### (g) Filing of certificates and notices

If a certificate or notice issued pursuant to this section may not be filed in the office designated by State law in which the notice of lien imposed by section 6321 is filed, such certificate or notice shall be effective if filed in the office of the clerk of the United States district court for the judicial district in which such office is situated.

### (h) Cross reference

**For provisions relating to bonds, see chapter 73 (sec. 7101 and following).**

(Aug. 16, 1954, ch. 736, 68A Stat. 783; Pub. L. 85-866, title I, § 77, Nov. 2, 1966, 72 Stat. 1662; Pub. L. 89-719, title I, § 103(a), Nov. 2, 1966, 80 Stat. 1133; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-600, title V, § 513(a), Nov. 6, 1978, 92 Stat. 2883; Pub. L. 97-248, title III, § 348(a), Sept. 3, 1982, 96 Stat. 638; Pub. L. 105-206, title III, § 3106(a), July 22, 1998, 112 Stat. 732.)

## Editorial Notes

### AMENDMENTS

1998—Subsec. (b)(4). Pub. L. 105-206 added par. (4).

1982—Subsec. (a). Pub. L. 97-248 in introductory provisions substituted “shall issue” for “may issue” and “not later than 30 days after the day on which” for “if”.

1978—Subsec. (d)(3). Pub. L. 95-600 added par. (3).

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

1966—Subsec. (b)(3). Pub. L. 89-719 added par. (3).

Subsecs. (d), (e). Pub. L. 89-719 added subsecs. (d) and (e). Former subsecs. (d) and (e) redesignated, with amendments, as subsecs. (f)(1) and (h), respectively.

Subsec. (f). Pub. L. 89-719 redesignated as par. (1) provisions formerly constituting subsec. (d), inserted reference to exceptions provided in pars. (2) and (3) and reference to the filing of the certificate in the same office as the notice of lien to which it refers and expanded the types of certificates to include separate certificates of release, discharge, subordination, and non-attachment, and added pars. (2) and (3).

Subsec. (g). Pub. L. 89-719 added subsec. (g).

Subsec. (h). Pub. L. 89-719 redesignated as subsec. (h) provisions formerly constituting subsec. (e) and struck out cross references for single bonds, suits to enforce liens, and suits to clear title to realty.

1958—Subsec. (a)(1). Pub. L. 85-866, § 77(1), substituted “or” for “,” after “satisfied” and struck out “, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for” after “unenforceable”.

Subsec. (c). Pub. L. 85-866, § 77(2), added subsec. (c) and redesignated former subsec. (c) as (d).

Subsec. (d). Pub. L. 85-866, § 77(2), (3), redesignated former subsec. (c) as (d) and in heading and text struck out “partial” before “discharge”. Former subsec. (d) redesignated (e).

Subsec. (e). Pub. L. 85-866, § 77(2), redesignated former subsec. (d) as (e).

## Statutory Notes and Related Subsidiaries

### EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-206, title III, § 3106(c), July 22, 1998, 112 Stat. 734, provided that: “The amendments made by this section [amending this section and sections 6503 and 7426 of this title] shall take effect on the date of the enactment of this Act [July 22, 1998].”

### EFFECTIVE DATE OF 1982 AMENDMENT

Pub. L. 97-248, title III, § 348(b), Sept. 3, 1982, 96 Stat. 638, provided that: “The amendment made by subsection (a) [amending this section] shall apply with respect to liens—

“(1) which are filed after December 31, 1982,

“(2) which are satisfied after December 31, 1982, or

“(3) with respect to which the taxpayer after December 31, 1982, requests the Secretary of the Treasury or his delegate to issue a certificate of release on the grounds that the liability was satisfied or legally unenforceable.”

### EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-600, title V, § 513(b), Nov. 6, 1978, 92 Stat. 2883, provided that: “The amendments made by subsection (a) [amending this section] shall apply with respect to the estates of decedents dying after December 31, 1976.”

### EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-719 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 a note under section 6323 of this title.

### EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

## § 6326. Administrative appeal of liens

### (a) In general

In such form and at such time as the Secretary shall prescribe by regulations, any person

shall be allowed to appeal to the Secretary after the filing of a notice of a lien under this subchapter on the property or the rights to property of such person for a release of such lien alleging an error in the filing of the notice of such lien.

**(b) Certificate of release**

If the Secretary determines that the filing of the notice of any lien was erroneous, the Secretary shall expeditiously (and, to the extent practicable, within 14 days after such determination) issue a certificate of release of such lien and shall include in such certificate a statement that such filing was erroneous.

(Added Pub. L. 100-647, title VI, §6238(a), Nov. 10, 1988, 102 Stat. 3743.)

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 6326 was renumbered 6327 of this title.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE**

Pub. L. 100-647, title VI, §6238(d), Nov. 10, 1988, 102 Stat. 3743, provided that: "The amendments made by this section [enacting this section] shall take effect on the date which is 60 days after the date regulations are issued under subsection (b) [set out below]."

**REGULATIONS**

Pub. L. 100-647, title VI, §6238(b), Nov. 10, 1988, 102 Stat. 3743, required Secretary of the Treasury or Secretary's delegate to prescribe regulations necessary to implement administrative appeal provided for in amendment made by subsection (a) [enacting this section] within 180 days after Nov. 10, 1988.

**§ 6327. Cross references**

(1) For lien in case of tax on distilled spirits, see section 5004.

(2) For exclusion of tax liability from discharge in cases under title 11 of the United States Code, see section 523 of such title 11.

(3) For recognition of tax liens in cases under title 11 of the United States Code, see sections 545 and 724 of such title 11.

(4) For collection of taxes in connection with plans for individuals with regular income in cases under title 11 of the United States Code, see section 1328 of such title 11.

(5) For provisions permitting the United States to be made party defendant in a proceeding in a State court for the foreclosure of a lien upon real estate where the United States may have a claim upon the premises involved, see section 2410 of Title 28 of the United States Code.

(6) For priority of lien of the United States in case of insolvency, see section 3713(a) of title 31, United States Code.

(Aug. 16, 1954, ch. 736, 68A Stat. 782, §6326; Pub. L. 94-455, title XIX, §1906(a)(20), Oct. 4, 1976, 90 Stat. 1825; Pub. L. 96-589, §6(i)(10), Dec. 24, 1980, 94 Stat. 3411; Pub. L. 97-258, §3(f)(7), Sept. 13, 1982, 96 Stat. 1064; renumbered §6327, Pub. L. 100-647, title VI, §6238(a), Nov. 10, 1988, 102 Stat. 3743.)

**Editorial Notes**

**AMENDMENTS**

1982—Par. (6). Pub. L. 97-258 substituted "section 3713(a) of title 31, United States Code" for "R.S. 3466 (31 U.S.C. 191)".

1980—Par. (2). Pub. L. 96-589, §6(i)(10)(A), substituted "cases under title 11 of the United States Code, see section 523 of such title 11" for "bankruptcy, see section 17 of the Bankruptcy Act, as amended (11 U.S.C. 35)".

Par. (3). Pub. L. 96-589, §6(i)(10)(A), redesignated par. (4) as (3) and substituted "cases under title 11 of the United States Code, see sections 545 and 724 of such title 11" for "proceedings under the Bankruptcy Act, see section 67(b) and (c) of that act, as amended (11 U.S.C. 107)". Former par. (3), which provided cross reference to section 93 of title 11 for limit on amount allowed in bankruptcy proceedings on debts owing to the United States, was struck out.

Par. (4). Pub. L. 96-589, §6(i)(10)(A), redesignated par. (5) as (4) and substituted "plans for individuals with regular income in cases under title 11 of the United States Code, see section 1328 of such title 11" for "wage earners' plans in bankruptcy courts, see section 680 of the Bankruptcy Act, as added by the act of June 22, 1938 (11 U.S.C. 1080)". Former par. (4) redesignated (3).

Pars. (5) to (7). Pub. L. 96-589, §6(i)(10)(A), (B), redesignated pars. (6) and (7) as (5) and (6), respectively. Former par. (5) redesignated (4).

1976—Pars. (2) to (5). Pub. L. 94-455 struck out parenthetical references to "52 Stat. 851;" "52 Stat. 867;" "52 Stat. 867-877;" and "52 Stat. 938;" preceding parenthetical references to sections of title 11.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 1980 AMENDMENT**

Amendment by Pub. L. 96-589 effective Oct. 1, 1979, but not applicable to proceedings under Title 11, Bankruptcy, commenced before Oct. 1, 1979, see section 7(e) of Pub. L. 96-589, set out as a note under section 108 of this title.

**Subchapter D—Seizure of Property for Collection of Taxes**

Part

- I. Due process for collections.
- II. Levy.

**Editorial Notes**

**AMENDMENTS**

1998—Pub. L. 105-206, title III, §3401(b), July 22, 1998, 112 Stat. 747, added part analysis.

**PART I—DUE PROCESS FOR COLLECTIONS**

Sec.

- 6330. Notice and opportunity for hearing before levy.

**Editorial Notes**

**AMENDMENTS**

1998—Pub. L. 105-206, title III, §3401(b), July 22, 1998, 112 Stat. 747, added part heading and analysis consisting of item 6330.

**§ 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—