

after Sept. 2, 1958, see section 1(c) of Pub. L. 85-859, Sept. 2, 1958, 72 Stat. 1275.

PLAN AMENDMENTS NOT REQUIRED UNTIL
JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

§ 6502. Collection after assessment

(a) Length of period

Where the assessment of any tax imposed by this title has been made within the period of limitation properly applicable thereto, such tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding begun—

(1) within 10 years after the assessment of the tax, or

(2) if—

(A) there is an installment agreement between the taxpayer and the Secretary, prior to the date which is 90 days after the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer at the time the installment agreement was entered into; or

(B) there is a release of levy under section 6343 after such 10-year period, prior to the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer before such release.

If a timely proceeding in court for the collection of a tax is commenced, the period during which such tax may be collected by levy shall be extended and shall not expire until the liability for the tax (or a judgment against the taxpayer arising from such liability) is satisfied or becomes unenforceable.

(b) Date when levy is considered made

The date on which a levy on property or rights to property is made shall be the date on which the notice of seizure provided in section 6335(a) is given.

(Aug. 16, 1954, ch. 736, 68A Stat. 806; Pub. L. 89-719, title I, § 113(b), Nov. 2, 1966, 80 Stat. 1146; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 100-647, title I, § 1015(u)(1), Nov. 10, 1988, 102 Stat. 3573; Pub. L. 101-239, title VII, § 7811(k)(2), Dec. 19, 1989, 103 Stat. 2412; Pub. L. 101-508, title XI, § 11317(a), Nov. 5, 1990, 104 Stat. 1388-458; Pub. L. 105-206, title III, § 3461(a), July 22, 1998, 112 Stat. 764.)

Editorial Notes

AMENDMENTS

1998—Subsec. (a). Pub. L. 105-206, § 3461(a)(2), struck out first sentence of concluding provisions which read as follows: “The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.”

Subsec. (a)(2). Pub. L. 105-206, § 3461(a)(1), added par. (2) and struck out former par. (2) which read as follows: “prior to the expiration of any period for collection agreed upon in writing by the Secretary and the tax-

payer before the expiration of such 10-year period (or, if there is a release of levy under section 6343 after such 10-year period, then before such release).”

1990—Subsec. (a)(1). Pub. L. 101-508, § 11317(a)(1), substituted “10 years” for “6 years”.

Subsec. (a)(2). Pub. L. 101-508, § 11317(a)(2), substituted “10-year period” for “6-year period” wherever appearing.

1989—Subsec. (a). Pub. L. 101-239 substituted “unenforceable” for “enforceable” in last sentence.

1988—Subsec. (a). Pub. L. 100-647 amended last sentence generally. Prior to amendment, last sentence read as follows: “The period provided by this subsection during which a tax may be collected by levy shall not be extended or curtailed by reason of a judgment against the taxpayer.”

1976—Subsec. (a)(2). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

1966—Subsec. (a). Pub. L. 89-719 inserted sentence at end providing that the period provided by this subsection during which a tax may be collected by levy shall not be extended or curtailed by reason of a judgment against the taxpayer.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1998 AMENDMENT

Amendments by Pub. L. 105-206 applicable to requests to extend period of limitations made after Dec. 31, 1999, with special provisions relating to requests made on or before such date, see section 3461(c) of Pub. L. 105-206, set out as a note under section 6501 of this title.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 applicable to taxes assessed after Nov. 5, 1990, and to taxes assessed on or before that date if the period specified in this section (determined without regard to the amendments made by Pub. L. 101-508) for collection of such taxes has not expired as of such date, see section 11317(c) of Pub. L. 101-508, set out as a note under section 6323 of this title.

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 7817 of Pub. L. 101-239, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title I, § 1015(u)(2), Nov. 10, 1988, 102 Stat. 3573, provided that: “The amendment made by this subsection [amending this section] shall apply to levies issued after the date of the enactment of this Act [Nov. 10, 1988].”

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, except in a case in which a lien or title derived from enforcement of a lien held by United States has been enforced by a civil action or suit which has become final by judgment, sale, or agreement before Nov. 2, 1966, or in a case in which the amendment would impair a priority held by any person other than United States holding a lien or interest prior to Nov. 2, 1966, operate to increase liability of such person, or shorten the time for bringing suit with respect to transactions occurring before Nov. 2, 1966, see section 114(a)-(c) of Pub. L. 89-719, set out as a note under section 6323 of this title.

§ 6503. Suspension of running of period of limitation

(a) Issuance of statutory notice of deficiency

(1) General rule

The running of the period of limitations provided in section 6501 or 6502 on the making of