

AMENDMENTS

2018—Subsec. (e)(1). Pub. L. 115-141, §103(a)(1), substituted “, or against the Commissioner in the Tax Court,” for “or the Tax Court” and inserted at end “For purposes of the preceding sentence, the court first acquiring jurisdiction over such an action shall have sole jurisdiction.”

Subsec. (f). Pub. L. 115-141, §103(a)(2), substituted “subsection (b)(1)(B)” for “subsection (a)” in introductory provisions.

2017—Subsec. (f)(2). Pub. L. 115-97 substituted “for ‘calendar year 2016’ in subparagraph (A)(ii)” for “for ‘calendar year 1992’ in subparagraph (B)”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2018 AMENDMENT

Pub. L. 115-141, div. U, title I, §103(b), Mar. 23, 2018, 132 Stat. 1170, provided that: “The amendments made by this section [amending this section] shall take effect as if included in section 32101 of the Fixing America’s Surface Transportation Act [Pub. L. 114-94].”

EFFECTIVE DATE OF 2017 AMENDMENT

Amendment by Pub. L. 115-97 applicable to taxable years beginning after Dec. 31, 2017, see section 11002(e) of Pub. L. 115-97, set out as a note under section 1 of this title.

CHAPTER 76—JUDICIAL PROCEEDINGS

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Editorial Notes

AMENDMENTS

1998—Pub. L. 105-206, title III, §3001(b), July 22, 1998, 112 Stat. 727, added item for subchapter E.

1976—Pub. L. 94-455, title XIX, §1952(n)(4)(B), Oct. 4, 1976, 90 Stat. 1846, struck out item for subchapter E “Miscellaneous provisions”.

1966—Pub. L. 89-719, title I, §110(d)(3), Nov. 2, 1966, 80 Stat. 1145, substituted “Taxpayers and Third Parties” for “taxpayers” in item for subchapter B.

Subchapter A—Civil Actions by the United States

Sec.	
7401.	Authorization.
7402.	Jurisdiction of district courts.
7403.	Action to enforce lien or to subject property to payment of tax.
7404.	Authority to bring civil action for estate taxes.
7405.	Action for recovery of erroneous refunds.
7406.	Disposition of judgments and moneys recovered.
7407.	Action to enjoin tax return preparers.
7408.	Actions to enjoin specified conduct related to tax shelters and reportable transactions.
7409.	Action to enjoin flagrant political expenditures of section 501(c)(3) organizations.
7410.	Cross references.

Editorial Notes

AMENDMENTS

2007—Pub. L. 110-28, title VIII, §8246(a)(2)(I)(ii), May 25, 2007, 121 Stat. 202, substituted “tax return preparers” for “income tax return preparers” in item 7407.

¹ Section numbers editorially supplied.

2004—Pub. L. 108-357, title VIII, §820(b)(2), Oct. 22, 2004, 118 Stat. 1585, added item 7408 and struck out former item 7408 “Action to enjoin promoters of abusive tax shelters, etc.”

1987—Pub. L. 100-203, title X, §10713(a)(2), Dec. 22, 1987, 101 Stat. 1330-469, added item 7409 and redesignated former item 7409 as 7410.

1982—Pub. L. 97-248, title III, §321(b), Sept. 3, 1982, 96 Stat. 612, added item 7408 and redesignated former item 7408 as 7409.

1976—Pub. L. 94-455, title XII, §1203(i)(4), Oct. 4, 1976, 90 Stat. 1695, added item 7407 and redesignated former item 7407 as 7408.

§ 7401. Authorization

No civil action for the collection or recovery of taxes, or of any fine, penalty, or forfeiture, shall be commenced unless the Secretary authorizes or sanctions the proceedings and the Attorney General or his delegate directs that the action be commenced.

(Aug. 16, 1954, ch. 736, 68A Stat. 873; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

Editorial Notes

AMENDMENTS

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

§ 7402. Jurisdiction of district courts

(a) To issue orders, processes, and judgments

The district courts of the United States at the instance of the United States shall have such jurisdiction to make and issue in civil actions, writs and orders of injunction, and of *ne exeat republica*, orders appointing receivers, and such other orders and processes, and to render such judgments and decrees as may be necessary or appropriate for the enforcement of the internal revenue laws. The remedies hereby provided are in addition to and not exclusive of any and all other remedies of the United States in such courts or otherwise to enforce such laws.

(b) To enforce summons

If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, or other data, the district court of the United States for the district in which such person resides or may be found shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, or other data.

(c) For damages to United States officers or employees

Any officer or employee of the United States acting under authority of this title, or any person acting under or by authority of any such officer or employee, receiving any injury to his person or property in the discharge of his duty shall be entitled to maintain an action for damages therefor, in the district court of the United States, in the district wherein the party doing the injury may reside or shall be found.

[(d) Repealed. Pub. L. 92-310, title II, §230(d), June 6, 1972, 86 Stat. 209]

(e) To quiet title

The United States district courts shall have jurisdiction of any action brought by the United