

the publication or distribution of statements), any political campaign on behalf of (or in opposition to) any candidate for public office, and  
 (ii) injunctive relief is appropriate to prevent future political expenditures.

**(b) Adjudication and decree**

In any action under subsection (a), if the court finds on the basis of clear and convincing evidence that—

- (1) such organization has flagrantly participated in, or intervened in (including the publication or distribution of statements), any political campaign on behalf of (or in opposition to) any candidate for public office, and
- (2) injunctive relief is appropriate to prevent future political expenditures,

the court may enjoin such organization from making political expenditures and may grant such other relief as may be appropriate to ensure that the assets of such organization are preserved for charitable or other purposes specified in section 501(c)(3).

**(c) Definitions**

For purposes of this section, the terms “section 501(c)(3) organization” and “political expenditures” have the respective meanings given to such terms by section 4955.

(Added Pub. L. 100-203, title X, §10713(a)(1), Dec. 22, 1987, 101 Stat. 1330-468.)

**Editorial Notes**

**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 1395 of Title 28 of the United States Code.

(Aug. 16, 1954, ch. 736, 68A Stat. 875, §7407; renumbered §7408, Pub. L. 94-455, title XII, §1203(g), Oct. 4, 1976, 90 Stat. 1693; renumbered §7409, Pub. L. 97-248, title III, §321(a), Sept. 3, 1982, 96 Stat. 612; renumbered §7410, Pub. L. 100-203, title X, §10713(a)(1), Dec. 22, 1987, 101 Stat. 1330-468.)

**Subchapter B—Proceedings by Taxpayers and Third Parties**

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

**AMENDMENTS**

2007—Pub. L. 110-28, title VIII, §8246(a)(2)(J)(ii), May 25, 2007, 121 Stat. 202, substituted “Tax return preparers” for “Income tax return preparers” in item 7427.  
 2004—Pub. L. 108-357, title VIII, §881(b)(2), Oct. 22, 2004, 118 Stat. 1626, added item 7433A.  
 1997—Pub. L. 105-35, §3(d)(5), Aug. 5, 1997, 111 Stat. 1106, inserted “inspection or” before “disclosure” in item 7431.  
 Pub. L. 105-34, title XIV, §1454(b)(4), Aug. 5, 1997, 111 Stat. 1057, added items 7436 and 7437 and struck out former item 7436 “Cross references”.  
 1996—Pub. L. 104-168, title VI, §601(b), title XII, §1203(b), July 30, 1996, 110 Stat. 1462, 1471, added items 7434 and 7435 and redesignated former item 7434 as 7436.  
 1988—Pub. L. 100-647, title VI, §§6237(e)(4), 6239(c), 6240(b), 6241(c), Nov. 10, 1988, 102 Stat. 3743, 3746-3748, inserted “levy or” after “jeopardy” in item 7429, struck out “court” after “Awarding of” in item 7430, added items 7432 and 7433, and redesignated former item 7432 as 7434.  
 1982—Pub. L. 97-248, title II, §292(d)(1), title III, §357(b)(3), Sept. 3, 1982, 96 Stat. 574, 646, added items 7430 and 7431 and redesignated former item 7430 as 7432.  
 1976—Pub. L. 94-455, title XII, §§1203(b)(2)(B), 1204(c)(13), title XIII, §1306(b)(6), Oct. 4, 1976, 90 Stat. 1690, 1699, 1719, added items 7427 to 7429 and redesignated former item 7427 as 7430.  
 1966—Pub. L. 89-719, title I, §110(d)(1), (2), Nov. 2, 1966, 80 Stat. 1145, inserted “and Third Parties” in subchapter heading, substituted “Intervention” for “Civil action to clear title to property” in item 7424, added items 7425 and 7426, and redesignated former item 7425 as 7427.

**§ 7421. Prohibition of suits to restrain assessment or collection**

**(a) Tax**

Except as provided in sections 6015(e), 6212(a) and (c), 6213(a), 6232(c), 6330(e)(1), 6331(i), 6672(c), 6694(c), 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