

**(2) Suspension of period of limitation for filing for judicial review**

The running of the period specified in section 6247(a) or 6252(b) shall, in a case under title 11 of the United States Code, be suspended during the period during which the partnership is prohibited by reason of such case from filing a petition under section 6247 or 6252 and for 60 days thereafter.

**(g) Regulations**

The Secretary shall prescribe such regulations as may be necessary to carry out the provisions of this subchapter, including regulations—

- (1) to prevent abuse through manipulation of the provisions of this subchapter, and
- (2) providing that this subchapter shall not apply to any case described in section 6231(c)(1) (or the regulations prescribed thereunder) where the application of this subchapter to such a case would interfere with the effective and efficient enforcement of this title.

In any case to which this subchapter does not apply by reason of paragraph (2), rules similar to the rules of sections 6229(f) and 6255(f) shall apply.

(Added Pub. L. 105-34, title XII, § 1222(a), Aug. 5, 1997, 111 Stat. 1017.)

**REPEAL OF SECTION**

*Pub. L. 114-74, title XI, § 1101(b)(2), (g), Nov. 2, 2015, 129 Stat. 625, 638, provided that, applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017, with certain exceptions, this section is repealed.*

**EFFECTIVE DATE OF REPEAL**

Repeal applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017, with certain exceptions, see section 1101(g) of Pub. L. 114-74, set out as an Effective Date of 2015 Amendment note under section 6221 of this title.

**CHAPTER 64—COLLECTION**

Subchapter		Sec. <sup>1</sup>
A.	General provisions .....	6301
B.	Receipt of payment .....	6311
C.	Lien for taxes .....	6321
D.	Seizure of property for collection of taxes .....	6331
[E.	Repealed.]	

**AMENDMENTS**

1990—Pub. L. 101-508, title XI, § 11801(b)(14), Nov. 5, 1990, 104 Stat. 1388-522, struck out item for subchapter E “Collection of State individual income taxes”.

1972—Pub. L. 92-512, title II, § 202(b), Oct. 20, 1972, 86 Stat. 944, added item for subchapter E.

**Subchapter A—General Provisions**

Sec.	
6301.	Collection authority
6302.	Mode or time of collection.
6303.	Notice and demand for tax.
6304.	Fair tax collection practices.
6305.	Collection of certain liability.
6306.	Qualified tax collection contracts.
6307.	Special compliance personnel program account.

<sup>1</sup> Section numbers editorially supplied.

Sec.

**AMENDMENTS**

2015—Pub. L. 114-94, div. C, title XXXII, § 32103(c), Dec. 4, 2015, 129 Stat. 1737, added item 6307.

2004—Pub. L. 108-357, title VIII, § 881(a)(2)(B), Oct. 22, 2004, 118 Stat. 1626, added item 6306.

1998—Pub. L. 105-206, title III, § 3466(b), July 22, 1998, 112 Stat. 769, added item 6304.

1976—Pub. L. 94-455, title XIX, § 1906(b)(5), Oct. 4, 1976, 90 Stat. 1833, struck out item “6304. Collection under the Tariff Act”.

1975—Pub. L. 93-647, § 101(b)(2), Jan. 4, 1975, 88 Stat. 2358, added item 6305.

**§ 6301. Collection authority**

The Secretary shall collect the taxes imposed by the internal revenue laws.

(Aug. 16, 1954, ch. 736, 68A Stat. 775; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**AMENDMENTS**

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

**APPROVAL PROCESS FOR LIENS, LEVIES, AND SEIZURES**

Pub. L. 105-206, title III, § 3421, July 22, 1998, 112 Stat. 758, provided that:

“(a) IN GENERAL.—The Commissioner of Internal Revenue shall develop and implement procedures under which—

“(1) a determination by an employee to file a notice of lien or levy with respect to, or to levy or seize, any property or right to property would, where appropriate, be required to be reviewed by a supervisor of the employee before the action was taken; and

“(2) appropriate disciplinary action would be taken against the employee or supervisor where the procedures under paragraph (1) were not followed.

“(b) REVIEW PROCESS.—The review process under subsection (a)(1) may include a certification that the employee has—

“(1) reviewed the taxpayer’s information;

“(2) verified that a balance is due; and

“(3) affirmed that the action proposed to be taken is appropriate given the taxpayer’s circumstances, considering the amount due and the value of the property or right to property.

“(c) EFFECTIVE DATES.—

“(1) IN GENERAL.—Except as provided in paragraph (2), this section shall take effect on the date of the enactment of this Act [July 22, 1998].

“(2) AUTOMATED COLLECTION SYSTEM ACTIONS.—In the case of any action under an automated collection system, this section shall apply to actions initiated after December 31, 2000.”

**§ 6302. Mode or time of collection**

**(a) Establishment by regulations**

If the mode or time for collecting any tax is not provided for by this title, the Secretary may establish the same by regulations.

**(b) Discretionary method**

Whether or not the method of collecting any tax imposed by chapter 21, 31, 32, or 33, or by section 4481 is specifically provided for by this title, any such tax may, under regulations prescribed by the Secretary, be collected by means of returns, stamps, coupons, tickets, books, or such other reasonable devices or methods as may be necessary or helpful in securing a complete and proper collection of the tax.

**(c) Use of Government depositaries**

The Secretary may authorize Federal Reserve banks, and incorporated banks, trust companies,