

**§ 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.)

**PRIOR PROVISIONS**

A prior section 6326 was renumbered 6327 of this title.

**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.)

**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.

**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.

**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.

**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—

(A) given in person;

(B) left at the dwelling or usual place of business of such person; or