

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

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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), 6225(b), 6246(b), 6330(e)(1), 6331(i), 6672(c), 6694(c), and 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

(2) the amount of the liability of a fiduciary under section 3713(b) of title 31, United States Code<sup>1</sup> in respect of any such tax.

(Aug. 16, 1954, ch. 736, 68A Stat. 876; Pub. L. 89-719, title I, §110(c), Nov. 2, 1966, 80 Stat. 1144; Pub. L. 94-455, title XII, §1204(c)(11), Oct. 4, 1976, 90 Stat. 1699; Pub. L. 95-628, §9(b)(1), Nov. 10, 1978, 92 Stat. 3633; Pub. L. 97-258, §3(f)(13), Sept. 13, 1982, 96 Stat. 1065; Pub. L. 105-34, title XII, §§1222(b)(1), 1239(e)(3), title XIV, §1454(b)(2), Aug. 5, 1997, 111 Stat. 1019, 1028, 1057; Pub. L. 105-206, title III, §3201(e)(3), July 22, 1998, 112 Stat. 740; Pub. L. 105-277, div. J, title IV, §4002(c)(1), (f), Oct. 21, 1998, 112 Stat. 2681-906, 2681-907; Pub. L. 106-554, §1(a)(7) [title III, §§313(b)(2)(B), 319(24)], Dec. 21, 2000, 114 Stat. 2763, 2763A-642, 2763A-647; Pub. L. 114-74, title XI, §1101(f)(10), Nov. 2, 2015, 129 Stat. 638.)

AMENDMENT OF SUBSECTION (a)

*Pub. L. 114-74, title XI, §1101(f)(10), (g), Nov. 2, 2015, 129 Stat. 638, provided that, applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017, with certain exceptions, subsection (a) of this section is amended by striking “6225(b), 6246(b)” and inserting “6232(c)”. See 2015 Amendment note below.*

AMENDMENTS

2015—Subsec. (a). Pub. L. 114-74 substituted “6232(c)” for “6225(b), 6246(b)”.

2000—Subsec. (a). Pub. L. 106-554 inserted “6330(e)(1),” after “6246(b),” and substituted “6672(c)” for “6672(b)”.

1998—Subsec. (a). Pub. L. 105-277 substituted “6015(e)” for “6015(d)” and inserted “6331(i),” after “6246(b),”.

Pub. L. 105-206 inserted “6015(d),” after “sections”.

1997—Subsec. (a). Pub. L. 105-34, §1454(b)(2), substituted “7429(b), and 7436” for “and 7429(b)”.

Pub. L. 105-34, §1239(e)(3), inserted “6225(b),” after “6213(a),”.

Pub. L. 105-34, §1222(b)(1), inserted “6246(b),” after “6213(a),”.

1982—Subsec. (b)(2). Pub. L. 97-258 substituted “section 3713(b) of title 31, United States Code” for “section 3467 of the Revised Statutes (31 U.S.C. 192)”.

1978—Subsec. (a). Pub. L. 95-628 inserted references to sections 6672(b) and 6694(c).

1976—Subsec. (a). Pub. L. 94-455 substituted “7426(a) and (b)(1), and 7429(b)” for “and 7426(a) and (b)(1)”.

1966—Subsec. (a). Pub. L. 89-719 inserted reference to section 7426(a), (b)(1), and “by any person, whether or not such person is the person against whom such tax was assessed”.

EFFECTIVE DATE OF 2015 AMENDMENT

Amendment by Pub. L. 114-74 applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017, with certain exceptions, see section 1101(g) of

<sup>1</sup> So in original. Probably should be followed by a comma.