

Pub. L. 104-188, title I, §§1307(c)(1), 1317(a), Aug. 20, 1996, 110 Stat. 1781, 1787, applicable to taxable years beginning after Dec. 31, 1996.

A prior section 6242, added Pub. L. 105-34, title XII, §1222(a), Aug. 5, 1997, 111 Stat. 1010, related to procedures for taking partnership adjustments into account, prior to repeal by Pub. L. 114-74, title XI, §1101(b)(2), (g), Nov. 2, 2015, 129 Stat. 625, applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017.

Another prior section 6242, added Pub. L. 97-354, §4(a), Oct. 19, 1982, 96 Stat. 1691, directed that shareholder's return be consistent with corporate return, prior to repeal by Pub. L. 104-188, title I, §§1307(c)(1), 1317(a), Aug. 20, 1996, 110 Stat. 1781, 1787, applicable to taxable years beginning after Dec. 31, 1996.

A prior section 6243, added Pub. L. 97-354, §4(a), Oct. 19, 1982, 96 Stat. 1691, directed that shareholders be notified of proceedings and given opportunity to participate, prior to repeal by Pub. L. 104-188, title I, §§1307(c)(1), 1317(a), Aug. 20, 1996, 110 Stat. 1781, 1787, applicable to taxable years beginning after Dec. 31, 1996.

A prior section 6244, added Pub. L. 97-354, §4(a), Oct. 19, 1982, 96 Stat. 1691, directed that certain provisions of subchapter C apply to subchapter S items, prior to repeal by Pub. L. 104-188, title I, §§1307(c)(1), 1317(a), Aug. 20, 1996, 110 Stat. 1781, 1787, applicable to taxable years beginning after Dec. 31, 1996.

A prior section 6245, added Pub. L. 105-34, title XII, §1222(a), Aug. 5, 1997, 111 Stat. 1013, authorized and directed Secretary to make necessary partnership adjustment, prior to repeal by Pub. L. 114-74, title XI, §1101(b)(2), (g), Nov. 2, 2015, 129 Stat. 625, applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017.

Another prior section 6245, added Pub. L. 97-354, §4(a), Oct. 19, 1982, 96 Stat. 1692, defined "subchapter S item" for purposes of subchapter, prior to repeal by Pub. L. 104-188, title I, §§1307(c)(1), 1317(a), Aug. 20, 1996, 110 Stat. 1781, 1787, applicable to taxable years beginning after Dec. 31, 1996.

Prior sections 6246 to 6255 were repealed by Pub. L. 114-74, title XI, §1101(b)(2), (g), Nov. 2, 2015, 129 Stat. 625, applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017.

Section 6246, added Pub. L. 105-34, title XII, §1222(a), Aug. 5, 1997, 111 Stat. 1013, related to restrictions on partnership adjustments.

Section 6247, added Pub. L. 105-34, title XII, §1222(a), Aug. 5, 1997, 111 Stat. 1014, related to judicial review of partnership adjustment.

Section 6248, added Pub. L. 105-34, title XII, §1222(a), Aug. 5, 1997, 111 Stat. 1015, related to period of limitations for making adjustments under this subpart.

Section 6251, added Pub. L. 105-34, title XII, §1222(a), Aug. 5, 1997, 111 Stat. 1016, related to administrative adjustment requests.

Section 6252, added Pub. L. 105-34, title XII, §1222(a), Aug. 5, 1997, 111 Stat. 1016, related to judicial review where administrative adjustment request is not allowed in full.

Section 6255, added Pub. L. 105-34, title XII, §1222(a), Aug. 5, 1997, 111 Stat. 1017, defined terms for former subchapter D and listed special rules.

EFFECTIVE DATE

Section 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 a note under section 6221 of this title.

CHAPTER 64—COLLECTION

Table with 2 columns: Subchapter and Sec.1. Rows include A. General provisions (6301), B. Receipt of payment (6311), and C. Lien for taxes (6321).

1 Section numbers editorially supplied.

Table with 2 columns: Description and Section Number. Row D: Seizure of property for collection of taxes (6331). Row 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

Table with 2 columns: Sec. and Description. Rows include 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.

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."