

**(d) Suspension of running of period of limitation**

The running of any period of limitation with respect to any action described in subsection (b) shall be suspended for—

(1) the period beginning on the date of the taxpayer's application under subsection (a) and ending on the date of the National Taxpayer Advocate's decision with respect to such application, and

(2) any period specified by the National Taxpayer Advocate in a Taxpayer Assistance Order issued pursuant to such application.

**(e) Independent action of National Taxpayer Advocate**

Nothing in this section shall prevent the National Taxpayer Advocate from taking any action in the absence of an application under subsection (a).

**(f) National Taxpayer Advocate**

For purposes of this section, the term "National Taxpayer Advocate" includes any designee of the National Taxpayer Advocate.

**(g) Application to persons performing services under a qualified tax collection contract**

Any order issued or action taken by the National Taxpayer Advocate pursuant to this section shall apply to persons performing services under a qualified tax collection contract (as defined in section 6306(b)) to the same extent and in the same manner as such order or action applies to the Secretary.

(Added Pub. L. 100-647, title VI, § 6230(a), Nov. 10, 1988, 102 Stat. 3733; amended Pub. L. 104-168, title I, §§ 101(b)(1), 102(a), (b), July 30, 1996, 110 Stat. 1455, 1456; Pub. L. 105-206, title I, § 1102(c), (d)(1)(C)-(G), (2), (3), July 22, 1998, 112 Stat. 703, 704; Pub. L. 106-554, § 1(a)(7) [title III, § 319(28), (29)], Dec. 21, 2000, 114 Stat. 2763, 2763A-648; Pub. L. 108-357, title VIII, § 881(c), Oct. 22, 2004, 118 Stat. 1626.)

## AMENDMENTS

2004—Subsec. (g). Pub. L. 108-357 added subsec. (g).

2000—Subsec. (a)(3). Pub. L. 106-554, § 1(a)(7) [title III, § 319(28)], substituted "Taxpayer Assistance Order" for "taxpayer assistance order".

Subsec. (d)(1). Pub. L. 106-554, § 1(a)(7) [title III, § 319(29)], substituted "National Taxpayer Advocate's" for "Ombudsman's".

1998—Subsec. (a). Pub. L. 105-206, § 1102(c), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: "Upon application filed by a taxpayer with the Office of the Taxpayer Advocate (in such form, manner, and at such time as the Secretary shall by regulations prescribe), the Taxpayer Advocate may issue a Taxpayer Assistance Order if, in the determination of the Taxpayer Advocate, the taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered by the Secretary."

Subsec. (b)(2)(D). Pub. L. 105-206, § 1102(d)(1)(C), substituted "National Taxpayer Advocate" for "Taxpayer Advocate".

Subsec. (c). Pub. L. 105-206, § 1102(d)(1)(D), substituted "National Taxpayer Advocate" for "Taxpayer Advocate" wherever appearing.

Subsec. (d)(1). Pub. L. 105-206, § 1102(d)(2), which directed amendment of par. (1) by substituting "National Taxpayer Advocate's" for "Taxpayer Advocate's", could not be executed because the words "Taxpayer Advocate's" did not appear.

Subsec. (d)(2). Pub. L. 105-206, § 1102(d)(1)(E), substituted "National Taxpayer Advocate" for "Taxpayer Advocate".

Subsec. (e). Pub. L. 105-206, § 1102(d)(1)(F), (3), substituted "National Taxpayer Advocate" for "Taxpayer Advocate" in heading and text.

Subsec. (f). Pub. L. 105-206, § 1102(d)(1)(G), (3), substituted "National Taxpayer Advocate" for "Taxpayer Advocate" in heading and in two places in text.

1996—Subsec. (a). Pub. L. 104-168, § 101(b)(1), substituted "the Office of the Taxpayer Advocate" for "the Office of the Ombudsman" and substituted "Taxpayer Advocate" for "Ombudsman" in two places.

Subsec. (b). Pub. L. 104-168, § 102(a)(1), inserted "with in a specified time period" after "the Secretary".

Subsec. (b)(2). Pub. L. 104-168, § 102(a)(2), inserted "take any action as permitted by law," after "cease any action,".

Subsec. (b)(2)(D). Pub. L. 104-168, § 101(b)(1)(B), substituted "Taxpayer Advocate" for "Ombudsman".

Subsec. (c). Pub. L. 104-168, § 102(b), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: "Any Taxpayer Assistance Order issued by the Ombudsman under this section may be modified or rescinded only by the Ombudsman, a district director, a service center director, a compliance center director, a regional director of appeals, or any superior of any such person."

Subsecs. (d)(2) to (f). Pub. L. 104-168, § 101(b)(1)(B), substituted "Taxpayer Advocate" for "Ombudsman" wherever appearing.

## EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by section 101(b)(1) of Pub. L. 104-168 effective July 30, 1996, see section 101(c) of Pub. L. 104-168, set out as a note under section 7802 of this title.

Pub. L. 104-168, title I, § 102(c), July 30, 1996, 110 Stat. 1456, provided that: "The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 30, 1996]."

## EFFECTIVE DATE

Pub. L. 100-647, title VI, § 6230(d), Nov. 10, 1988, 102 Stat. 3734, provided that: "The amendments made by this section [enacting this section] shall take effect on January 1, 1989."

## REGULATIONS

Pub. L. 100-647, title VI, § 6230(c), Nov. 10, 1988, 102 Stat. 3734, provided that: "The Secretary of the Treasury or the Secretary's delegate shall issue such regulations as the Secretary deems necessary within 90 days of the date of the enactment of this Act [Nov. 10, 1988] in order to carry out the purposes of section 7811 of the 1986 Code (as added by this section) and to ensure taxpayers uniform access to administrative procedures."

**Subchapter B—Effective Date and Related Provisions**

Sec.	
7851.	Applicability of revenue laws.
7852.	Other applicable rules.

**§ 7851. Applicability of revenue laws****(a) General rules**

Except as otherwise provided in any section of this title—

**(1) Subtitle A**

(A) Chapters 1, 2, 4,<sup>1</sup> and 6 of this title shall apply only with respect to taxable years beginning after December 31, 1953, and ending after the date of enactment of this title, and with respect to such taxable years, chapters 1

<sup>1</sup> See References in Text note below.