

Subsecs. (a) to (d). Pub. L. 108-357, § 820(a), added subsecs. (a) to (c), redesignated former subsec. (c) as (d), and struck out former subsecs. (a) and (b), which authorized a civil action to enjoin any person from further engaging in conduct subject to penalty under section 6700 or 6701 of this title and authorized the court, if it found that the person had engaged in such conduct and that injunctive relief was appropriate, to enjoin such person from engaging in such conduct or in any other activity subject to penalty under section 6700 or 6701.

1984—Subsec. (a). Pub. L. 98-369, § 143(b)(1), (2), inserted “or section 6701 (relating to penalties for aiding and abetting understatement of tax liability)” and inserted reference to section 6701 at end of second sentence.

Subsec. (b). Pub. L. 98-369, § 143(b)(1), (3), inserted “or section 6701 (relating to penalties for aiding and abetting understatement of tax liability),” in par. (1) and inserted reference to section 6701 at end.

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, § 820(c), Oct. 22, 2004, 118 Stat. 1585, provided that: “The amendment made by this section [amending this section] shall take effect on the day after the date of the enactment of this Act [Oct. 22, 2004].”

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective on day after July 18, 1984, see section 143(c) of Pub. L. 98-369, set out as a note under section 6700 of this title.

EFFECTIVE DATE

Pub. L. 97-248, title III, § 321(c), Sept. 3, 1982, 96 Stat. 612, provided that: “The amendments made by this section [enacting this section] shall take effect on the day after the date of the enactment of this Act [Sept. 3, 1982].”

**§ 7409. Action to enjoin flagrant political expenditures of section 501(c)(3) organizations**

**(a) Authority to seek injunction**

**(1) In general**

If the requirements of paragraph (2) are met, a civil action in the name of the United States may be commenced at the request of the Secretary to enjoin any section 501(c)(3) organization from further making political expenditures and for such other relief as may be appropriate to ensure that the assets of such organization are preserved for charitable or other purposes specified in section 501(c)(3). Any action under this section shall be brought in the district court of the United States for the district in which such organization has its principal place of business or for any district in which it has made political expenditures. The court may exercise its jurisdiction over such action (as provided in section 7402(a)) separate and apart from any other action brought by the United States against such organization.

**(2) Requirements**

An action may be brought under subsection (a) only if—

(A) the Internal Revenue Service has notified the organization of its intention to seek an injunction under this section if the making of political expenditures does not immediately cease, and

(B) the Commissioner of Internal Revenue has personally determined that—

(i) such organization has flagrantly participated in, or intervened in (including the publication or distribution of statements), any political campaign on behalf of (or in opposition to) any candidate for public office, and

(ii) injunctive relief is appropriate to prevent future political expenditures.

**(b) Adjudication and decree**

In any action under subsection (a), if the court finds on the basis of clear and convincing evidence that—

(1) such organization has flagrantly participated in, or intervened in (including the publication or distribution of statements), any political campaign on behalf of (or in opposition to) any candidate for public office, and

(2) injunctive relief is appropriate to prevent future political expenditures,

the court may enjoin such organization from making political expenditures and may grant such other relief as may be appropriate to ensure that the assets of such organization are preserved for charitable or other purposes specified in section 501(c)(3).

**(c) Definitions**

For purposes of this section, the terms “section 501(c)(3) organization” and “political expenditures” have the respective meanings given to such terms by section 4955.

(Added Pub. L. 100-203, title X, § 10713(a)(1), Dec. 22, 1987, 101 Stat. 1330-468.)

PRIOR PROVISIONS

A prior section 7409 was renumbered section 7410 of this title.

**§ 7410. Cross references**

**(1) For provisions for collecting taxes in general, see chapter 64.**

**(2) For venue in a civil action for the collection of any tax, see section 1396 of Title 28 of the United States Code.**

**(3) For venue of a proceeding for the recovery of any fine, penalty, or forfeiture, see section 1395 of Title 28 of the United States Code.**

(Aug. 16, 1954, ch. 736, 68A Stat. 875, § 7407; renumbered § 7408, Pub. L. 94-455, title XII, § 1203(g), Oct. 4, 1976, 90 Stat. 1693; renumbered § 7409, Pub. L. 97-248, title III, § 321(a), Sept. 3, 1982, 96 Stat. 612; renumbered § 7410, Pub. L. 100-203, title X, § 10713(a)(1), Dec. 22, 1987, 101 Stat. 1330-468.)

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

Sec.	
7421.	Prohibition of suits to restrain assessment or collection.
7422.	Civil actions for refund.
7423.	Repayments to officers or employees.
7424.	Intervention.
7425.	Discharge of liens.
7426.	Civil actions by persons other than taxpayers.
7427.	Tax return preparers.
7428.	Declaratory judgments relating to status and classification of organizations under section 501(c)(3), etc.
7429.	Review of jeopardy levy or assessment procedures.

Sec.	
7430.	Awarding of costs and certain fees.
7431.	Civil damages for unauthorized inspection or disclosure of returns and return information.
7432.	Civil damages for failure to release lien.
7433.	Civil damages for certain unauthorized collection actions.
7433A.	Civil damages for certain unauthorized collection actions by persons performing services under qualified tax collection contracts.
7434.	Civil damages for fraudulent filing of information returns.
7435.	Civil damages for unauthorized enticement of information disclosure.
7436.	Proceedings for determination of employment status.
7437.	Cross references.

## 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), 6232(c), 6330(e)(1), 6331(i), 6672(c), 6694(c), 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, 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; Pub. L. 115-141, div. U, title IV, § 401(a)(324), Mar. 23, 2018, 132 Stat. 1199.)

## AMENDMENTS

2018—Subsec. (b)(2). Pub. L. 115-141 substituted “Code, in” for “Code in”.

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 Pub. L. 114-74, set out as an Effective Date note under section 6221 of this title.

## EFFECTIVE DATE OF 1998 AMENDMENTS

Amendment by Pub. L. 105-277 effective as if included in the provision of the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, to which such amendment relates, see section 4002(k) of Pub. L. 105-277, set out as a note under section 1 of this title.

Amendment by Pub. L. 105-206 applicable to any liability for tax arising after July 22, 1998, and any liability for tax arising on or before such date but remaining unpaid as of such date, see section 3201(g)(1) of Pub. L. 105-206, set out as a note under section 6015 of this title.

## EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by section 1222(b)(1) of Pub. L. 105-34 applicable to partnership taxable years beginning after Dec. 31, 1997, see section 1226 of Pub. L. 105-34, as amended, set out as a note under section 6011 of this title.

Amendment by section 1239(e)(3) of Pub. L. 105-34 applicable to partnership taxable years ending after Aug. 5, 1997, see section 1239(f) of Pub. L. 105-34, set out as a note under section 6501 of this title.

Amendment by section 1454(b)(2) of Pub. L. 105-34, effective Aug. 5, 1997, see section 1454(c) of Pub. L. 105-34, set out as a note under section 6511 of this title.