

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Prior sections 6246 to 6255 were repealed by Pub.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.

AMENDMENTS

2018—Par. (2). Pub. L. 115-141, §201(a), amended par. (2) generally. Prior to amendment, text read as follows: "The term 'partnership adjustment' means any adjustment in the amount of any item of income, gain, loss, deduction, or credit of a partnership, or any partner's distributive share thereof."

Par. (5). Pub. L. 115-141, §206(p)(7), substituted "section 6234" for "sections 6234".

Par. (9). Pub. L. 115-141, §201(b)(1), added par. (9).
Par. (10). Pub. L. 115-141, §206(c), added par. (10).
Par. (11). Pub. L. 115-141, §206(l), added par. (11).
Par. (12). Pub. L. 115-141, §206(m), added par. (12).

EFFECTIVE DATE OF 2018 AMENDMENT

Amendment by Pub. L. 115-141 effective as if included in section 1101 of Pub. L. 114-74, see section 207 of Pub. L. 115-141, set out as a note under section 6031 of this title.

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

Subchapter A. General provisions Sec.1 6301
B. Receipt of payment 6311
C. Lien for taxes 6321
D. Seizure of property for collection of taxes 6331

¹ Section numbers editorially supplied.

[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

Sec. 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."

§ 6302. Mode or time of collection**(a) Establishment by regulations**

If the mode or time for collecting any tax is not provided for by this title, the Secretary may establish the same by regulations.

(b) Discretionary method

Whether or not the method of collecting any tax imposed by chapter 21, 31, 32, or 33, or by section 4481 is specifically provided for by this title, any such tax may, under regulations prescribed by the Secretary, be collected by means of returns, stamps, coupons, tickets, books, or such other reasonable devices or methods as may be necessary or helpful in securing a complete and proper collection of the tax.

(c) Use of Government depositories

The Secretary may authorize Federal Reserve banks, and incorporated banks, trust companies, domestic building and loan associations, or credit unions which are depositories or financial agents of the United States, to receive any tax imposed under the internal revenue laws, in such manner, at such times, and under such conditions as he may prescribe; and he shall prescribe the manner, times, and conditions under which the receipt of such tax by such banks, trust companies, domestic building and loan associations, and credit unions is to be treated as payment of such tax to the Secretary.

(d) Time for payment of manufacturers' excise tax on recreational equipment

The taxes imposed by subchapter D of chapter 32 of this title (relating to taxes on recreational equipment) shall be due and payable on the date for filing the return for such taxes.

(e) Time for deposit of taxes on communications services and airline tickets**(1) In general**

Except as provided in paragraph (2), if, under regulations prescribed by the Secretary, a person is required to make deposits of any tax imposed by section 4251 or subsection (a) or (b) of section 4261 with respect to amounts considered collected by such person during any semimonthly period, such deposit shall be made not later than the 3rd day (not including Saturdays, Sundays, or legal holidays) after the close of the 1st week of the 2nd semimonthly period following the period to which such amounts relate.

(2) Special rule for tax due in September**(A) Amounts considered collected**

In the case of a person required to make deposits of the tax imposed by section 4251, 4261, or 4271 with respect to amounts considered collected by such person during any semimonthly period, the amount of such tax included in bills rendered or tickets sold during the period beginning on September 1 and ending on September 11 shall be deposited not later than September 29.

(B) Special rule where September 29 is on Saturday or Sunday

If September 29 falls on a Saturday or Sunday, the due date under subparagraph (A) shall be—

(i) in the case of Saturday, the preceding day, and

(ii) in the case of Sunday, the following day.

(C) Taxpayers not required to use electronic funds transfer

In the case of deposits not required to be made by electronic funds transfer, subparagraphs (A) and (B) shall be applied by substituting "September 10" for "September 11" and "September 28" for "September 29".

(f) Time for deposit of certain excise taxes**(1) General rule**

Except as otherwise provided in this subsection and subsection (e), if any person is required under regulations to make deposits of taxes under subtitle D with respect to semimonthly periods, such person shall make deposits of such taxes for the period beginning on September 16 and ending on September 26 not later than September 29.

(2) Taxes on ozone depleting chemicals

If any person is required under regulations to make deposits of taxes under subchapter D of chapter 38 with respect to semimonthly periods, in lieu of paragraph (1), such person shall make deposits of such taxes for—

(A) the second semimonthly period in August, and

(B) the period beginning on September 1 and ending on September 11,

not later than September 29.

(3) Taxpayers not required to use electronic funds transfer

In the case of deposits not required to be made by electronic funds transfer, paragraphs (1) and (2) shall be applied by substituting "September 25" for "September 26", "September 10" for "September 11", and "September 28" for "September 29".

(4) Special rule where due date on Saturday or Sunday

If, but for this paragraph, the due date under paragraph (1), (2), or (3) would fall on a Saturday or Sunday, such due date shall be deemed to be—

(A) in the case of Saturday, the preceding day, and

(B) in the case of Sunday, the following day.

(g) Deposits of social security taxes and withheld income taxes

If, under regulations prescribed by the Secretary, a person is required to make deposits of taxes imposed by chapters 21, 22, and 24 on the basis of eighth-month periods, such person shall make deposits of such taxes on the 1st banking day after any day on which such person has \$100,000 or more of such taxes for deposit.

(h) Use of electronic fund transfer system for collection of certain taxes**(1) Establishment of system****(A) In general**

The Secretary shall prescribe such regulations as may be necessary for the develop-