

**(e) Judicial review of certification****(1) In general**

After the Commissioner notifies an individual under subsection (d), the taxpayer may bring a civil action against the United States in a district court of the United States, or against the Commissioner in the Tax Court, to determine whether the certification was erroneous or whether the Commissioner has failed to reverse the certification. For purposes of the preceding sentence, the court first acquiring jurisdiction over such an action shall have sole jurisdiction.

**(2) Determination**

If the court determines that such certification was erroneous, then the court may order the Secretary to notify the Secretary of State that such certification was erroneous.

**(f) Adjustment for inflation**

In the case of a calendar year beginning after 2016, the dollar amount in subsection (b)(1)(B) shall be increased by an amount equal to—

(1) such dollar amount, multiplied by

(2) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year, determined by substituting “calendar year 2015” for “calendar year 2016” in subparagraph (A)(ii) thereof.

If any amount as adjusted under the preceding sentence is not a multiple of \$1,000, such amount shall be rounded to the nearest multiple of \$1,000.

**(g) Delegation of certification**

A certification under subsection (a) or reversal of certification under subsection (c) may only be delegated by the Commissioner of Internal Revenue to the Deputy Commissioner for Services and Enforcement, or the Commissioner of an operating division, of the Internal Revenue Service.

(Added Pub. L. 114-94, div. C, title XXXII, § 32101(a), Dec. 4, 2015, 129 Stat. 1729; amended Pub. L. 115-97, title I, § 11002(d)(1)(RR), Dec. 22, 2017, 131 Stat. 2061; Pub. L. 115-141, div. U, title I, § 103(a), Mar. 23, 2018, 132 Stat. 1169.)

**INFLATION ADJUSTED ITEMS FOR CERTAIN YEARS**

*For inflation adjustment of certain items in this section, see Revenue Procedures listed in a table under section 1 of this title.*

**REFERENCES IN TEXT**

Section 32101 of the FAST Act, referred to in subsec. (a), is section 32101 of Pub. L. 114-94, which enacted this section and section 2714a of Title 22, Foreign Relations and Intercourse, and amended sections 6103, 6320, 6331, and 7508 of this title.

**AMENDMENTS**

2018—Subsec. (e)(1). Pub. L. 115-141, § 103(a)(1), substituted “, or against the Commissioner in the Tax Court,” for “or the Tax Court” and inserted at end “For purposes of the preceding sentence, the court first acquiring jurisdiction over such an action shall have sole jurisdiction.”

Subsec. (f). Pub. L. 115-141, § 103(a)(2), substituted “subsection (b)(1)(B)” for “subsection (a)” in introductory provisions.

2017—Subsec. (f)(2). Pub. L. 115-97 substituted “for ‘calendar year 2016’ in subparagraph (A)(ii)” for “for ‘calendar year 1992’ in subparagraph (B)”.

**EFFECTIVE DATE OF 2018 AMENDMENT**

Pub. L. 115-141, div. U, title I, § 103(b), Mar. 23, 2018, 132 Stat. 1170, provided that: “The amendments made by this section [amending this section] shall take effect as if included in section 32101 of the Fixing America’s Surface Transportation Act [Pub. L. 114-94].”

**EFFECTIVE DATE OF 2017 AMENDMENT**

Amendment by Pub. L. 115-97 applicable to taxable years beginning after Dec. 31, 2017, see section 11002(e) of Pub. L. 115-97, set out as a note under section 1 of this title.

**CHAPTER 76—JUDICIAL PROCEEDINGS**

Subchapter	Sec. <sup>1</sup>
A. Civil actions by the United States .....	7401
B. Proceedings by Taxpayers and Third Parties .....	7421
C. The Tax Court .....	7441
D. Court review of Tax Court decisions .....	7481
E. Burden of proof .....	7491

**AMENDMENTS**

1998—Pub. L. 105-206, title III, § 3001(b), July 22, 1998, 112 Stat. 727, added item for subchapter E.

1976—Pub. L. 94-455, title XIX, § 1952(n)(4)(B), Oct. 4, 1976, 90 Stat. 1846, struck out item for subchapter E “Miscellaneous provisions”.

1966—Pub. L. 89-719, title I, § 110(d)(3), Nov. 2, 1966, 80 Stat. 1145, substituted “Taxpayers and Third Parties” for “taxpayers” in item for subchapter B.

**Subchapter A—Civil Actions by the United States**

Sec.	
7401.	Authorization.
7402.	Jurisdiction of district courts.
7403.	Action to enforce lien or to subject property to payment of tax.
7404.	Authority to bring civil action for estate taxes.
7405.	Action for recovery of erroneous refunds.
7406.	Disposition of judgments and moneys recovered.
7407.	Action to enjoin tax return preparers.
7408.	Actions to enjoin specified conduct related to tax shelters and reportable transactions.
7409.	Action to enjoin flagrant political expenditures of section 501(c)(3) organizations.
7410.	Cross references.

**AMENDMENTS**

2007—Pub. L. 110-28, title VIII, § 8246(a)(2)(I)(ii), May 25, 2007, 121 Stat. 202, substituted “tax return preparers” for “income tax return preparers” in item 7407.

2004—Pub. L. 108-357, title VIII, § 820(b)(2), Oct. 22, 2004, 118 Stat. 1585, added item 7408 and struck out former item 7408 “Action to enjoin promoters of abusive tax shelters, etc.”

1987—Pub. L. 100-203, title X, § 10713(a)(2), Dec. 22, 1987, 101 Stat. 1330-469, added item 7409 and redesignated former item 7409 as 7410.

1982—Pub. L. 97-248, title III, § 321(b), Sept. 3, 1982, 96 Stat. 612, added item 7408 and redesignated former item 7408 as 7409.

1976—Pub. L. 94-455, title XII, § 1203(i)(4), Oct. 4, 1976, 90 Stat. 1695, added item 7407 and redesignated former item 7407 as 7408.

**§ 7401. Authorization**

No civil action for the collection or recovery of taxes, or of any fine, penalty, or forfeiture, shall be commenced unless the Secretary authorizes or sanctions the proceedings and the

<sup>1</sup> Section numbers editorially supplied.