

**TITLE 26 - INTERNAL REVENUE CODE**  
**Subtitle F - Procedure and Administration**  
**CHAPTER 64 - COLLECTION**  
**Subchapter C - Lien for Taxes**  
**PART II - LIENS**

**§ 6324B. Special lien for additional estate tax attributable to farm, etc., valuation**

**(a) General rule**

In the case of any interest in qualified real property (within the meaning of section 2032A (b)), an amount equal to the adjusted tax difference attributable to such interest (within the meaning of section 2032A (c)(2)(B)) shall be a lien in favor of the United States on the property in which such interest exists.

**(b) Period of lien**

The lien imposed by this section shall arise at the time an election is filed under section 2032A and shall continue with respect to any interest in the qualified real property—

- (1) until the liability for tax under subsection (c) of section 2032A with respect to such interest has been satisfied or has become unenforceable by reason of lapse of time, or
- (2) until it is established to the satisfaction of the Secretary that no further tax liability may arise under section 2032A (c) with respect to such interest.

**(c) Certain rules and definitions made applicable**

**(1) In general**

The rule set forth in paragraphs (1), (3), and (4) of section 6324A (d) shall apply with respect to the lien imposed by this section as if it were a lien imposed by section 6324A.

**(2) Qualified real property**

For purposes of this section, the term “qualified real property” includes qualified replacement property (within the meaning of section 2032A (h)(3)(B)) and qualified exchange property (within the meaning of section 2032A (i)(3)).

**(d) Substitution of security for lien**

To the extent provided in regulations prescribed by the Secretary, the furnishing of security may be substituted for the lien imposed by this section.

(Added Pub. L. 94–455, title XX, § 2003(b), Oct. 4, 1976, 90 Stat. 1861; amended Pub. L. 95–600, title VII, § 702(r)(4), Nov. 6, 1978, 92 Stat. 2939; Pub. L. 96–222, title I, § 108(d), Apr. 1, 1980, 94 Stat. 228; Pub. L. 97–34, title IV, § 421(d)(2)(B), Aug. 13, 1981, 95 Stat. 309.)

**Amendments**

1981—Subsec. (c)(2). Pub. L. 97–34 defined “qualified real property” to include qualified exchange property (within the meaning of section 2032A (i)(3)).

1980—Subsec. (c). Pub. L. 96–222 designated existing provisions as par. (1), substituted “The rule” for “The rules”, and added par. (2).

1978—Subsec. (b). Pub. L. 95–600 substituted “qualified real property” for “qualified farm real property”.

**Effective Date of 1981 Amendment**

Amendment by Pub. L. 97–34 applicable with respect to exchanges after Dec. 31, 1981, see section 421(k)(3) of Pub. L. 97–34, set out as a note under section 2032A of this title.

*NB: This unofficial compilation of the U.S. Code is current as of Jan. 4, 2010 (see <http://www.law.cornell.edu/uscode/uscpri.html>).*

**Effective Date of 1980 Amendment**

Amendment by Pub. L. 96-222 effective, except as otherwise provided, as if it had been included in the provisions of the Revenue Act of 1978, Pub. L. 95-600, to which such amendment relates, see section 201 of Pub. L. 96-222, set out as a note under section 32 of this title.

**Effective Date of 1978 Amendment**

Amendment by Pub. L. 95-600 applicable to estates of decedents dying after Dec. 31, 1976, see section 702(r)(5) of Pub. L. 95-600, set out as a note under section 2051 of this title.