

TITLE 26 - INTERNAL REVENUE CODE
Subtitle F - Procedure and Administration
CHAPTER 64 - COLLECTION
Subchapter C - Lien for Taxes
PART I - DUE PROCESS FOR LIENS

§ 6320. Notice and opportunity for hearing upon filing of notice of lien

(a) Requirement of notice

(1) In general

The Secretary shall notify in writing the person described in section 6321 of the filing of a notice of lien under section 6323.

(2) Time and method for notice

The notice required under paragraph (1) shall be—

- (A) given in person;
- (B) left at the dwelling or usual place of business of such person; or
- (C) sent by certified or registered mail to such person's last known address,

not more than 5 business days after the day of the filing of the notice of lien.

(3) Information included with notice

The notice required under paragraph (1) shall include in simple and nontechnical terms—

- (A) the amount of unpaid tax;
- (B) the right of the person to request a hearing during the 30-day period beginning on the day after the 5-day period described in paragraph (2);
- (C) the administrative appeals available to the taxpayer with respect to such lien and the procedures relating to such appeals; and
- (D) the provisions of this title and procedures relating to the release of liens on property.

(b) Right to fair hearing

(1) In general

If the person requests a hearing in writing under subsection (a)(3)(B) and states the grounds for the requested hearing, such hearing shall be held by the Internal Revenue Service Office of Appeals.

(2) One hearing per period

A person shall be entitled to only one hearing under this section with respect to the taxable period to which the unpaid tax specified in subsection (a)(3)(A) relates.

(3) Impartial officer

The hearing under this subsection shall be conducted by an officer or employee who has had no prior involvement with respect to the unpaid tax specified in subsection (a)(3)(A) before the first hearing under this section or section 6330. A taxpayer may waive the requirement of this paragraph.

(4) Coordination with section 6330

To the extent practicable, a hearing under this section shall be held in conjunction with a hearing under section 6330.

(c) Conduct of hearing; review; suspensions

For purposes of this section, subsections (c), (d) (other than paragraph (2)(B) thereof), (e), and (g) of section 6330 shall apply.

(Added Pub. L. 105–206, title III, § 3401(a), July 22, 1998, 112 Stat. 746; amended Pub. L. 109–432, div. A, title IV, § 407(c), Dec. 20, 2006, 120 Stat. 2962.)

Amendments

2006—Subsec. (b)(1). Pub. L. 109–432, § 407(c)(1), substituted “in writing under subsection (a)(3)(B) and states the grounds for the requested hearing” for “under subsection (a)(3)(B)”.

Subsec. (c). Pub. L. 109–432, § 407(c)(2), substituted “(e), and (g)” for “and (e)”.

Effective Date of 2006 Amendment

Pub. L. 109–432, div. A, title IV, § 407(f), Dec. 20, 2006, 120 Stat. 2962, provided that: “The amendments made by this section [amending this section and sections 6330, 6702, and 7122 of this title] shall apply to submissions made and issues raised after the date on which the Secretary first prescribes a list under section 6702(c) of the Internal Revenue Code of 1986, as amended by subsection (a) [list prescribed Mar. 16, 2007, see I.R.S. Notice 2007–30, 2007–14, I.R.B. 883].”

Effective Date

Pub. L. 105–206, title III, § 3401(d), July 22, 1998, 112 Stat. 750, provided that: “The amendments made by this section [enacting this section and section 6330 of this title and amending section 7443A of this title] shall apply to collection actions initiated after the date which is 180 days after the date of the enactment of this Act [July 22, 1998].”