

**Editorial Notes**

## AMENDMENTS

1998—Pub. L. 105–206, title III, §3401(a), July 22, 1998, 112 Stat. 746, added part heading and analysis consisting of item 6320.

**§ 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;
- (D) the provisions of this title and procedures relating to the release of liens on property; and
- (E) the provisions of section 7345 relating to the certification of seriously delinquent tax debts and the denial, revocation, or limitation of passports of individuals with such debts pursuant to section 32101 of the FAST Act.

**(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 Independent 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 (3)(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; Pub. L. 114–94, div. C, title XXXII, §32101(b)(1), Dec. 4, 2015, 129 Stat. 1731; Pub. L. 114–113, div. Q, title IV, §424(c), Dec. 18, 2015, 129 Stat. 3125; Pub. L. 116–25, title I, §1001(b)(1)(B), July 1, 2019, 133 Stat. 985.)

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## REFERENCES IN TEXT

Section 32101 of the FAST Act, referred to in subsec. (a)(3)(E), is section 32101 of Pub. L. 114–94, which enacted section 7345 of this title and section 2714a of Title 22, Foreign Relations and Intercourse, and amended this section and sections 6103, 6331, and 7508 of this title.

## AMENDMENTS

2019—Subsec. (b)(1). Pub. L. 116–25 substituted “Internal Revenue Service Independent Office of Appeals” for “Internal Revenue Service Office of Appeals”.

2015—Subsec. (a)(3)(E). Pub. L. 114–94 added subpar. (E).

Subsec. (c). Pub. L. 114–113 substituted “(3)(B)” for “(2)(B)”.

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)”.

**Statutory Notes and Related Subsidiaries**

## 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].”

## PART II—LIENS

Sec.	
6321.	Lien for taxes.
6322.	Period of lien.
6323.	Validity and priority against certain persons.
6324.	Special liens for estate and gift taxes.
6324A.	Special lien for estate tax deferred under section 6166.
6324B.	Special lien for additional estate tax attributable to farm, etc., valuation.
6325.	Release of lien or discharge of property.
6326.	Administrative appeal of liens.
6327.	Cross references.

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## AMENDMENTS

1998—Pub. L. 105–206, title III, §3401(a), July 22, 1998, 112 Stat. 747, added part heading.