

The United States Attorney also should keep the Tax Division advised in the manner set forth in this Manual. In situations where the Division has requested immediate notification, the United States Attorney should notify the Chief of the appropriate Civil Trial Section by e-mail, telephone, fax, or overnight delivery. See [Tax Resource Manual 4](#) for section e-mail addresses and other contact information.

The Assistant Attorney General, Tax Division, reserves the prerogative to reassign any civil tax case within the jurisdiction of the Tax Division notwithstanding the provisions of this manual.

[updated September 2007]

6-5.100 - Parallel Proceedings

Consistent with the Department's policies for coordinating criminal, civil, and administrative actions, the Tax Division uses all available judicial remedies and procedures to enforce the tax laws, including criminal prosecutions, civil injunction actions, summons enforcement actions, collection actions, and the defense of civil tax refund suits. The Government may take these actions simultaneously or sequentially, as appropriate. See [Tax Resource Manual 22](#).

[added September 2007 (note)]

6-5.110 - Affirmative Litigation—Tax Collection Suits

The Tax Division brings tax collection suits at the request of the IRS, pursuant to 26 U.S.C. § 7401. Tax Division attorneys usually handle suits in which the government seeks to

- reduce to judgment assessments for unpaid federal taxes
- foreclose federal tax liens
- recover erroneous tax refunds pursuant to 26 U.S.C. § 7405
- take judgment for failure of a party to honor an internal revenue levy pursuant to 26 U.S.C. § 6332(d)(1)
- set aside a fraudulent conveyance
- obtain a judgment under 26 U.S.C. § 3505 for unpaid taxes against a person who provided net payroll financing
- take other necessary legal actions to collect outstanding federal taxes

On occasion in emergency situations, the IRS may request the United States Attorney to commence suit, due to severe time limitations, but the United States Attorney should not file a complaint until the Chief of the appropriate Civil Trial Section has approved the filing of the suit.

[updated September 2007] [cited in [USAM 6-2.000](#)]

6-5.120 - Affirmative Litigation—Other Enforcement Suits

The Tax Division also brings other affirmative non-collection actions seeking judicial assistance in enforcing the internal revenue laws. Such proceedings may include suits to enjoin tax return preparers under 26 U.S.C. § 7407 or to enjoin tax fraud promoters under 26 U.S.C. § 7408; suits under 26 U.S.C. § 7402 to expunge so-called "common law liens" filed against IRS or other government personnel or to

REVIEWED

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