

## AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

**§ 6334. Property exempt from levy****(a) Enumeration**

There shall be exempt from levy—

**(1) Wearing apparel and school books**

Such items of wearing apparel and such school books as are necessary for the taxpayer or for members of his family;

**(2) Fuel, provisions, furniture, and personal effects**

So much of the fuel, provisions, furniture, and personal effects in the taxpayer's household, and of the arms for personal use, live-stock, and poultry of the taxpayer, as does not exceed \$6,250 in value;

**(3) Books and tools of a trade, business, or profession**

So many of the books and tools necessary for the trade, business, or profession of the taxpayer as do not exceed in the aggregate \$3,125 in value.

**(4) Unemployment benefits**

Any amount payable to an individual with respect to his unemployment (including any portion thereof payable with respect to dependents) under an unemployment compensation law of the United States, of any State, or of the District of Columbia or of the Commonwealth of Puerto Rico.

**(5) Undelivered mail**

Mail, addressed to any person, which has not been delivered to the addressee.

**(6) Certain annuity and pension payments**

Annuity or pension payments under the Railroad Retirement Act, benefits under the Railroad Unemployment Insurance Act, special pension payments received by a person whose name has been entered on the Army, Navy, Air Force, and Coast Guard Medal of Honor roll (38 U.S.C. 1562), and annuities based on retired or retainer pay under chapter 73 of title 10 of the United States Code.

**(7) Workmen's compensation**

Any amount payable to an individual as workmen's compensation (including any portion thereof payable with respect to dependents) under a workmen's compensation law of the United States, any State, the District of Columbia, or the Commonwealth of Puerto Rico.

**(8) Judgments for support of minor children**

If the taxpayer is required by judgment of a court of competent jurisdiction, entered prior to the date of levy, to contribute to the support of his minor children, so much of his salary, wages, or other income as is necessary to comply with such judgment.

**(9) Minimum exemption for wages, salary, and other income**

Any amount payable to or received by an individual as wages or salary for personal serv-

ices, or as income derived from other sources, during any period, to the extent that the total of such amounts payable to or received by him during such period does not exceed the applicable exempt amount determined under subsection (d).

**(10) Certain service-connected disability payments**

Any amount payable to an individual as a service-connected (within the meaning of section 101(16) of title 38, United States Code) disability benefit under—

(A) subchapter II, III, IV, V,<sup>1</sup> or VI of chapter 11 of such title 38, or

(B) chapter 13, 21, 23, 31, 32, 34, 35, 37, or 39 of such title 38.

**(11) Certain public assistance payments**

Any amount payable to an individual as a recipient of public assistance under—

(A) title IV or title XVI (relating to supplemental security income for the aged, blind, and disabled) of the Social Security Act, or

(B) State or local government public assistance or public welfare programs for which eligibility is determined by a needs or income test.

**(12) Assistance under Job Training Partnership Act**

Any amount payable to a participant under the Job Training Partnership Act (29 U.S.C. 1501 et seq.) from funds appropriated pursuant to such Act.

**(13) Residences exempt in small deficiency cases and principal residences and certain business assets exempt in absence of certain approval or jeopardy****(A) Residences in small deficiency cases**

If the amount of the levy does not exceed \$5,000—

(i) any real property used as a residence by the taxpayer; or

(ii) any real property of the taxpayer (other than real property which is rented) used by any other individual as a residence.

**(B) Principal residences and certain business assets**

Except to the extent provided in subsection (e)—

(i) the principal residence of the taxpayer (within the meaning of section 121); and

(ii) tangible personal property or real property (other than real property which is rented) used in the trade or business of an individual taxpayer.

**(b) Appraisal**

The officer seizing property of the type described in subsection (a) shall appraise and set aside to the owner the amount of such property declared to be exempt. If the taxpayer objects at the time of the seizure to the valuation fixed by the officer making the seizure, the Secretary shall summon three disinterested individuals who shall make the valuation.

<sup>1</sup> So in original.

**(c) No other property exempt**

Notwithstanding any other law of the United States (including section 207 of the Social Security Act), no property or rights to property shall be exempt from levy other than the property specifically made exempt by subsection (a).

**(d) Exempt amount of wages, salary, or other income****(1) Individuals on weekly basis**

In the case of an individual who is paid or receives all of his wages, salary, and other income on a weekly basis, the amount of the wages, salary, and other income payable to or received by him during any week which is exempt from levy under subsection (a)(9) shall be the exempt amount.

**(2) Exempt amount**

For purposes of paragraph (1), the term “exempt amount” means an amount equal to—

(A) the sum of—

- (i) the standard deduction, and
- (ii) the aggregate amount of the deductions for personal exemptions allowed the taxpayer under section 151 in the taxable year in which such levy occurs, divided by (B) 52.

Unless the taxpayer submits to the Secretary a written and properly verified statement specifying the facts necessary to determine the proper amount under subparagraph (A), subparagraph (A) shall be applied as if the taxpayer were a married individual filing a separate return with only 1 personal exemption.

**(3) Individuals on basis other than weekly**

In the case of any individual not described in paragraph (1), the amount of the wages, salary, and other income payable to or received by him during any applicable pay period or other fiscal period (as determined under regulations prescribed by the Secretary) which is exempt from levy under subsection (a)(9) shall be an amount (determined under such regulations) which as nearly as possible will result in the same total exemption from levy for such individual over a period of time as he would have under paragraph (1) if (during such period of time) he were paid or received such wages, salary, and other income on a regular weekly basis.

**(e) Levy allowed on principal residences and certain business assets in certain circumstances****(1) Principal residences****(A) Approval required**

A principal residence shall not be exempt from levy if a judge or magistrate of a district court of the United States approves (in writing) the levy of such residence.

**(B) Jurisdiction**

The district courts of the United States shall have exclusive jurisdiction to approve a levy under subparagraph (A).

**(2) Certain business assets**

Property (other than a principal residence) described in subsection (a)(13)(B) shall not be exempt from levy if—

(A) a district director or assistant district director of the Internal Revenue Service personally approves (in writing) the levy of such property; or

(B) the Secretary finds that the collection of tax is in jeopardy.

An official may not approve a levy under subparagraph (A) unless the official determines that the taxpayer's other assets subject to collection are insufficient to pay the amount due, together with expenses of the proceedings.

**(f) Levy allowed on certain specified payments**

Any payment described in subparagraph (B) or (C) of section 6331(h)(2) shall not be exempt from levy if the Secretary approves the levy thereon under section 6331(h).

**(g) Inflation adjustment****(1) In general**

In the case of any calendar year beginning after 1999, each dollar amount referred to in paragraphs (2) and (3) of subsection (a) shall be increased by an amount equal to—

(A) such dollar amount, multiplied by

(B) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year, by substituting “calendar year 1998” for “calendar year 1992” in subparagraph (B) thereof.

**(2) Rounding**

If any dollar amount after being increased under paragraph (1) is not a multiple of \$10, such dollar amount shall be rounded to the nearest multiple of \$10.

(Aug. 16, 1954, ch. 736, 68A Stat. 784; Pub. L. 85-840, title IV, § 406, Aug. 28, 1958, 72 Stat. 1047; Pub. L. 89-44, title VIII, § 812(a), June 21, 1965, 79 Stat. 170; Pub. L. 89-719, title I, § 104(c), Nov. 2, 1966, 80 Stat. 1137; Pub. L. 91-172, title IX, § 945(a), Dec. 30, 1969, 83 Stat. 729; Pub. L. 94-455, title XII, § 1209(a)-(c), title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1709, 1710, 1834; Pub. L. 97-248, title III, § 347(a), Sept. 3, 1982, 96 Stat. 638; Pub. L. 98-369, div. B, title VI, § 2661(o)(5), July 18, 1984, 98 Stat. 1159; Pub. L. 99-514, title XV, § 1565(a), Oct. 22, 1986, 100 Stat. 2763; Pub. L. 100-647, title I, § 1015(o), title VI, § 6236(c), Nov. 10, 1988, 102 Stat. 3572, 3738; Pub. L. 102-83, § 5(c)(2), Aug. 6, 1991, 105 Stat. 406; Pub. L. 104-168, title V, § 502(a)-(c), July 30, 1996, 110 Stat. 1461; Pub. L. 104-193, title I, § 110(l)(3), formerly § 110(l)(6), Aug. 22, 1996, 110 Stat. 2173, renumbered and amended Pub. L. 105-33, title V, § 5514(a)(2), (3), Aug. 5, 1997, 111 Stat. 620; Pub. L. 105-34, title III, § 312(d)(1), title X, § 1025(a), Aug. 5, 1997, 111 Stat. 839, 924; Pub. L. 105-206, title III, §§ 3431(a)-(c), 3445(a), (b), July 22, 1998, 112 Stat. 758, 762, 763.)

**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**

The Railroad Retirement Act, referred to in subsec. (a)(6), is act Aug. 29, 1935, ch. 812, as amended generally by Pub. L. 93-445, title I, § 101, Oct. 16, 1974, 88 Stat. 1305, known as the Railroad Retirement Act of 1974, which is

classified generally to subchapter IV (§231 et seq.) of chapter 9 of Title 45, Railroads. For further details and complete classification of this Act to the Code, see Codification note set out preceding section 231 of Title 45, section 231t of Title 45, and Tables.

The Railroad Unemployment Insurance Act, referred to in subsec. (a)(6), is act June 25, 1938, ch. 680, 52 Stat. 1094, as amended, which is classified principally to chapter 11 (§351 et seq.) of Title 45. For complete classification of this Act to the Code, see section 367 of Title 45 and Tables.

The Social Security Act, referred to in subsecs. (a)(11)(A) and (c), is act Aug. 14, 1935, ch. 531, 49 Stat. 620, as amended. Titles IV and XVI of the Social Security Act are classified generally to subchapters IV (§601 et seq.) and XVI (§1381 et seq.), respectively, of chapter 7 of Title 42, The Public Health and Welfare. Section 207 of the Social Security Act is classified to section 407 of Title 42. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

The Job Training Partnership Act, referred to in subsec. (a)(12), is Pub. L. 97-300, Oct. 13, 1982, 96 Stat. 1322, as amended, which was classified generally to chapter 19 (§1501 et seq.) of Title 29, Labor, and was repealed by Pub. L. 105-220, title I, §199(b)(2), (c)(2)(B), Aug. 7, 1998, 112 Stat. 1059, effective July 1, 2000. Pursuant to section 2940(b) of Title 29, references to a provision of the Job Training Partnership Act, effective Aug. 7, 1998, are deemed to refer to that provision or the corresponding provision of the Workforce Investment Act of 1998, Pub. L. 105-220, Aug. 7, 1998, 112 Stat. 936, and effective July 1, 2000, are deemed to refer to the corresponding provision of the Workforce Investment Act of 1998. For complete classification of the Job Training Partnership Act to the Code, see Tables. For complete classification of the Workforce Investment Act of 1998 to the Code, see Short Title note set out under section 9201 of Title 20, Education, and Tables.

#### AMENDMENTS

1998—Subsec. (a)(2). Pub. L. 105-206, §3431(a), substituted “\$6,250” for “\$2,500”.

Subsec. (a)(3). Pub. L. 105-206, §3431(b), substituted “\$3,125” for “\$1,250”.

Subsec. (a)(13). Pub. L. 105-206, §3445(a), amended heading and text of par. (13) generally. Prior to amendment, text read as follows: “Except to the extent provided in subsection (e), the principal residence of the taxpayer (within the meaning of section 121).”

Subsec. (e). Pub. L. 105-206, §3445(b), amended heading and text of subsec. (e) generally. Prior to amendment, text read as follows: “Property described in subsection (a)(13) shall not be exempt from levy if—

“(1) a district director or assistant district director of the Internal Revenue Service personally approves (in writing) the levy of such property, or

“(2) the Secretary finds that the collection of tax is in jeopardy.”

Subsec. (g)(1). Pub. L. 105-206, §3431(c)(1), substituted “1999” for “1997” in introductory provisions.

Subsec. (g)(1)(B). Pub. L. 105-206, §3431(c)(2), substituted “1998” for “1996”.

1997—Subsec. (a)(11)(A). Pub. L. 105-33, §5514(a)(3), made technical amendment to directory language of Pub. L. 104-193, §110(l)(3). See 1996 Amendment note below.

Subsec. (a)(13). Pub. L. 105-34, §312(d)(1), substituted “section 121” for “section 1034”.

Subsecs. (f), (g). Pub. L. 105-34 added subsec. (f) and redesignated former subsec. (f) as (g).

1996—Subsec. (a)(2). Pub. L. 104-168, §502(a), substituted “So” for “If the taxpayer is the head of a family, so”, “the taxpayer’s household” for “his household”, and “\$2,500” for “\$1,650 (\$1,550 in the case of levies issued during 1989)”.

Subsec. (a)(3). Pub. L. 104-168, §502(b), substituted “\$1,250” for “\$1,100 (\$1,050 in the case of levies issued during 1989)”.

Subsec. (a)(11)(A). Pub. L. 104-193, §110(l)(3), formerly §110(l)(6), as renumbered and amended by Pub. L. 105-33,

struck out “(relating to aid to families with dependent children)” after “title IV”.

Subsec. (f). Pub. L. 104-168, §502(c), added subsec. (f). 1991—Subsec. (a)(6). Pub. L. 102-83 substituted “1562” for “562”.

1988—Subsec. (a)(2). Pub. L. 100-647, §6236(c)(1), substituted “\$1,650 (\$1,550 in the case of levies issued during 1989)” for “\$1,500”.

Subsec. (a)(3). Pub. L. 100-647, §6236(c)(2), substituted “\$1,100 (\$1,050 in the case of levies issued during 1989)” for “\$1,000”.

Subsec. (a)(10)(A). Pub. L. 100-647, §1015(o)(1), substituted “III, IV, V,” for “IV” and added “or” at end.

Subsec. (a)(10)(B), (C). Pub. L. 100-647, §1015(o)(2), (3), redesignated subpar. (C) as (B) and substituted “13, 21, 23” for “21”, and struck out former subpar. (B), which read as follows: “subchapter I, II, or III of chapter 19 of such title 38, or”.

Subsec. (a)(11) to (13). Pub. L. 100-647, §6236(c)(4)(A), added pars. (11) to (13).

Subsec. (d)(1). Pub. L. 100-647, §6236(c)(3)(A), amended par. (1) generally, striking out after introductory provisions the following definition of exempt amount:

“(A) \$75, plus

“(B) \$25 for each individual who is specified in a written statement which is submitted to the person on whom notice of levy is served and which is verified in such manner as the Secretary shall prescribe by regulations and—

“(i) over half of whose support for the payroll period was received from the taxpayer,

“(ii) who is the spouse of the taxpayer, or who bears a relationship to the taxpayer specified in paragraphs (1) through (9) of section 152(a) (relating to definition of dependents), and

“(iii) who is not a minor child of the taxpayer with respect to whom amounts are exempt from levy under subsection (a)(8) for the payroll period. For purposes of subparagraph (B)(ii) of the preceding sentence, ‘payroll period’ shall be substituted for ‘taxable year’ each place it appears in paragraph (9) of section 152(a).”

Subsec. (d)(2), (3). Pub. L. 100-647, §6236(c)(3)(B), added par. (2) and redesignated former par. (2) as (3).

Subsec. (e). Pub. L. 100-647, §6236(c)(4)(B), added subsec. (e).

1986—Subsec. (a)(10). Pub. L. 99-514 added par. (10).

1984—Subsec. (c). Pub. L. 98-369 inserted “(including section 207 of the Social Security Act)”.

1982—Subsec. (a)(2). Pub. L. 97-248, §347(a)(1), substituted “\$1,500” for “\$500”.

Subsec. (a)(3). Pub. L. 97-248, §347(a)(2), substituted “\$1,000” for “\$250”.

Subsec. (d)(1)(A). Pub. L. 97-248, §347(a)(3)(A), substituted “\$75” for “\$50”.

Subsec. (d)(1)(B). Pub. L. 97-248, §347(a)(3)(B), substituted “\$25” for “\$15”.

1976—Subsec. (a)(8). Pub. L. 94-455, §1209(c), substituted “Judgments for support of minor children” for “Salary, wages, or other income” in heading.

Subsec. (a)(9). Pub. L. 94-455, §1209(a), added par. (9).

Subsec. (b). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (d). Pub. L. 94-455, §1209(b), added subsec. (d). 1969—Subsec. (a)(8). Pub. L. 91-172 added par. (8).

1966—Subsec. (a)(4). Pub. L. 89-719, §104(c)(1), struck out “or Territory” after “of any State”.

Subsec. (a)(6), (7). Pub. L. 89-719, §104(c)(2), added pars. (6) and (7).

1965—Subsec. (a)(5). Pub. L. 89-44 added par. (5).

1958—Subsec. (a)(4). Pub. L. 85-840 added par. (4).

#### CHANGE OF NAME

Reference to United States magistrate or to magistrate deemed to refer to United States magistrate judge pursuant to section 321 of Pub. L. 101-650, set out as a note under section 631 of Title 28, Judiciary and Judicial Procedure.

#### EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-206, title III, §3431(d), July 22, 1998, 112 Stat. 758, provided that: “The amendments made by

this section [amending this section] shall take effect with respect to levies issued after the date of the enactment of this Act [July 22, 1998].”

Pub. L. 105-206, title III, §3445(d), July 22, 1998, 112 Stat. 763, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 22, 1998].”

#### EFFECTIVE DATE OF 1997 AMENDMENTS

Amendment by section 312(d)(1) of Pub. L. 105-34 applicable to sales and exchanges after May 6, 1997, with certain exceptions, see section 312(d) of Pub. L. 105-34, set out as a note under section 121 of this title.

Section 1025(b) of Pub. L. 105-34 provided that: “The amendment made by subsection (a) [amending this section] shall apply to levies issued after the date of the enactment of this Act [Aug. 5, 1997].”

Amendment by Pub. L. 105-33 effective as if included in section 110 of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, Pub. L. 104-193, at the time such section 110 became law, see section 5518(c) of Pub. L. 105-33, set out as a note under section 51 of this title.

#### EFFECTIVE DATE OF 1996 AMENDMENTS

Amendment by section 110(i)(3) of Pub. L. 104-193 effective July 1, 1997, with transition rules relating to State options to accelerate such date, rules relating to claims, actions, and proceedings commenced before such date, rules relating to closing out of accounts for terminated or substantially modified programs and continuance in office of Assistant Secretary for Family Support, and provisions relating to termination of entitlement under AFDC program, see section 116 of Pub. L. 104-193, as amended, set out as an Effective Date note under section 601 of Title 42, The Public Health and Welfare.

Section 502(d) of Pub. L. 104-168 provided that: “The amendments made by this section [amending this section] shall take effect with respect to levies issued after December 31, 1996.”

#### EFFECTIVE DATE OF 1988 AMENDMENT

Section 1015(o) of Pub. L. 100-647 provided that the amendment made by that section is effective with respect to levies made after Dec. 31, 1988.

Amendment by section 6236(c) of Pub. L. 100-647 applicable to levies issued on or after July 1, 1989, see section 6236(h)(1) of Pub. L. 100-647, set out as a note under section 6331 of this title.

#### EFFECTIVE DATE OF 1986 AMENDMENT

Section 1565(b) of Pub. L. 99-514 provided that: “The amendment made by this section [amending this section] shall apply to amounts payable after December 31, 1986.”

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective as though included in the enactment of the Social Security Amendments of 1983, Pub. L. 98-21, see section 2664(a) of Pub. L. 98-369, set out as a note under section 401 of Title 42, The Public Health and Welfare.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Section 347(b) of Pub. L. 97-248 provided that: “The amendments made by subsection (a) [amending this section] shall apply to levies made after December 31, 1982.”

#### EFFECTIVE DATE OF 1976 AMENDMENT

Section 1209(e) of Pub. L. 94-455, as amended by Pub. L. 94-528, §2(c), Oct. 17, 1976, 90 Stat. 2483, provided that: “The amendments made by this section [amending this section and sections 6331 and 6332 of this title] shall apply only with respect to levies made after February 28, 1977.”

#### EFFECTIVE DATE OF 1969 AMENDMENT

Section 945(b) of Pub. L. 91-172 provided that: “The amendment made by subsection (a) [amending this sec-

tion] shall apply with respect to levies made 30 days or more after the date of the enactment of this Act [Dec. 30, 1969].”

#### EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-719 applicable after Nov. 2, 1966, regardless of when title or lien of United States arose or when lien or interest of another person was acquired, with certain exceptions, see section 114(a)-(c) of Pub. L. 89-719, set out as a note under section 6323 of this title.

#### EFFECTIVE DATE OF 1965 AMENDMENT

Section 812(b) of Pub. L. 89-44 provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [June 21, 1965].”

#### TRANSFER OF FUNCTIONS

For transfer of authorities, functions, personnel, and assets of the Coast Guard, including the authorities and functions of the Secretary of Transportation relating thereto, to the Department of Homeland Security, and for treatment of related references, see sections 468(b), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6.

#### STATE FISH AND WILDLIFE PERMITS

Pub. L. 105-206, title III, §3445(c), July 22, 1998, 112 Stat. 763, provided that:

“(1) IN GENERAL.—With respect to permits issued by a State and required under State law for the harvest of fish or wildlife in the trade or business of an individual taxpayer, the term ‘other assets’ as used in section 6334(e)(2) of the Internal Revenue Code of 1986 shall include future income which may be derived by such taxpayer from the commercial sale of fish or wildlife under such permit.

“(2) CONSTRUCTION.—Paragraph (1) shall not be construed to invalidate or in any way prejudice any assertion that the privilege embodied in permits described in paragraph (1) is not property or a right to property under the Internal Revenue Code of 1986.”

### § 6335. Sale of seized property

#### (a) Notice of seizure

As soon as practicable after seizure of property, notice in writing shall be given by the Secretary to the owner of the property (or, in the case of personal property, the possessor thereof), or shall be left at his usual place of abode or business if he has such within the internal revenue district where the seizure is made. If the owner cannot be readily located, or has no dwelling or place of business within such district, the notice may be mailed to his last known address. Such notice shall specify the sum demanded and shall contain, in the case of personal property, an account of the property seized and, in the case of real property, a description with reasonable certainty of the property seized.

#### (b) Notice of sale

The Secretary shall as soon as practicable after the seizure of the property give notice to the owner, in the manner prescribed in subsection (a), and shall cause a notification to be published in some newspaper published or generally circulated within the county wherein such seizure is made, or if there be no newspaper published or generally circulated in such county, shall post such notice at the post office nearest