

**UNITED STATES CODE ANNOTATED  
TITLE 26. INTERNAL REVENUE CODE  
SUBTITLE F--PROCEDURE AND ADMINISTRATION  
CHAPTER 64--COLLECTION  
SUBCHAPTER A--GENERAL PROVISIONS**

Current through P.L. 106-73, approved 10-19-1999

**§ 6303. Notice and demand for tax**

(a) General rule.

Where it is not otherwise provided by this title, the Secretary shall, as soon as practicable, and within 60 days, after the making of an assessment of a tax pursuant to section 6203, give notice to each person liable for the unpaid tax, stating the amount and demanding payment thereof. Such notice shall be left at the dwelling or usual place of business of such person, or shall be sent by mail to such person's last known address.

(b) Assessment prior to last date for payment.

Except where the Secretary believes collection would be jeopardized by delay, if any tax is assessed prior to the last date prescribed for payment of such tax, payment of such tax shall not be demanded under subsection (a) until after such date.

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**CODE OF FEDERAL REGULATIONS  
TITLE 26--INTERNAL REVENUE  
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY  
SUBCHAPTER F--PROCEDURE AND ADMINISTRATION  
PART 301--PROCEDURE AND ADMINISTRATION  
COLLECTION  
GENERAL PROVISIONS**

Current through November 2, 1999; 64 FR 59602

**§ 301.6303-1 Notice and demand for tax.**

(a) General rule.

Where it is not otherwise provided by the Code, the district director or the director of the regional service center shall, after the making of an assessment of a tax pursuant to section 6203, give notice to each person liable for the unpaid tax, stating the amount and demanding payment thereof. Such notice shall be given as soon as possible and within 60 days. However, the failure to give notice within 60 days does not invalidate the notice. Such notice shall be left at the dwelling or usual place of business of such person, or shall be sent by mail to such person's last known address.

(b) Assessment prior to last date for payment.

If any tax is assessed prior to the last date prescribed for payment of such tax, demand that such tax be paid will not be made before such last date, except where it is believed collection would be jeopardized by delay.

*[32 FR 15241, Nov. 3, 1967]*