

**26 USC Sec. 6331 TITLE 26 - INTERNAL REVENUE CODE**

Subtitle F - Procedure and Administration

CHAPTER 64 - COLLECTION

Subchapter D - Seizure of Property for Collection of Taxes

Sec. 6331. Levy and distraint

(a) Authority of Secretary

If any person liable to pay any tax **neglects or refuses to pay** the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax.

***Levy may Be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee,***