

Pt. 403

(3) The grounds upon which the issuance of a release is sought.

(g) *Effective date.* The provisions of this section are effective with respect to a notice of Federal tax lien (1) which is filed after December 31, 1982, (2) which is satisfied after December 31, 1982, or (3) with respect to which the taxpayer after December 31, 1982, requests that district director to issue a certificate of release on the grounds that the liability was satisfied or legally unenforceable.

(Secs. 6325(a) and 7805 of the Internal Revenue Code of 1954 (68A Stat. 781, 917; 26 U.S.C. 6325(a), 7805))

[T.D. 7886, 48 FR 17069, Apr. 21, 1983; 48 FR 19878, May 3, 1983]

PART 402 [RESERVED]

PART 403—DISPOSITION OF SEIZED PERSONAL PROPERTY

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AUTHORITY: Sec. 7805, 68A Stat. 917; 26 U.S.C. 7805.

SOURCE: T.D. 7433, 41 FR 39312, Sept. 15, 1976, unless otherwise noted.

Subpart A—Scope of Regulations

§ 403.1 Personal property seized by the Internal Revenue Service.

Regulations in this part relate to personal property seized by officers of the Internal Revenue Service as subject to forfeiture as being involved, used, or intended to be used, as the case may be in any violation of the internal revenue laws other than chapters 51 (distilled spirits), 52 (tobacco) and 53 (firearms), of the Internal Revenue Code of 1954 (I.R.C.).

(Sec. 7325, 68A Stat. 870, as amended (26 U.S.C. 7325, (1), (4)); sec. 7326, 72 Stat. 1429, as amended (26 U.S.C. 7326 (a)))

[T.D. 7433, 41 FR 39312, Sept. 15, 1976, as amended by T.D. 7525, 42 FR 64344, Dec. 23, 1977]

§ 403.2 Personal property seized by the Bureau of Alcohol, Tobacco and Firearms.

Regulations in 27 CFR part 72 relate to personal property seized by officers of the Bureau of Alcohol, Tobacco and Firearms, as subject to forfeiture as being involved, used, or intended to be used, as the case may be, in any violation of chapters 51 (distilled spirits), 52 (tobacco) and 53 (firearms), of the I.R.C., as well as certain other federal