

-  **United States Code**
-  **TITLE 26 — INTERNAL REVENUE CODE**
-  **SUBTITLE F — Procedure and Administration**
-  **CHAPTER 64 — COLLECTION**
-  **SUBCHAPTER C — Lien for Taxes**
-  **PART II — LIENS**

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## **26 U.S.C. § 6321. Lien for taxes**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.