

Title 26 USC Parts 61 to 80 — Enforcement Regulations

Section	Description	Location of Enforcement Regulations
6020	Returns prepared for or executed by Secretary	27 CFR Parts 53, 70
6201	Assessment authority	27 CFR Part 70
6203	Method of assessment	27 CFR Part 70
6212	Notice of deficiency	No Regulation
6213	Restrictions applicable to; deficiencies, petition to Tax Court	No Regulation
6214	Determinations by Tax Court	No Regulation
6215	Assessment of deficiency found by Tax Court	No Regulation
6301	Collection authority	27 CFR Parts 24, 25, 53, 250, 270, 275
6303	Notice and demand for tax	27 CFR Parts 53, 70
6321	Lien for taxes	27 CFR Part 70
6331	Levy and distraint	27 CFR Part 70
6332	Surrender of property subject to levy	27 CFR Part 70
6420	Gasoline used on farms	No Regulation
6601	Interest on underpayment, nonpayment, or extensions for payment, of tax	27 CFR Parts 70, 170, 194, 296
6651	Failure to file tax return or to pay tax	27 CFR Parts 24, 25, 70, 194
6671	Rules for application of assessable penalties	27 CFR Part 70
6672	Failure to collect and pay over tax, or attempt to evade or defeat tax	27 CFR Part 70
6701	Penalties for adding and abetting understatement of tax liability	27 CFR Part 70
6861	Jeopardy assessments of income, estate, and gift taxes	No Regulation
6902	Provisions of special application to transferees	No Regulation
7201	Attempt to evade or defeat tax	No Regulation
7203	Willful failure to file return, supply information, or pay tax	No Regulation
7206	Fraud and false statements	No Regulation
7207	Fraudulent returns, statements and other documents	27 CFR Part 70
7210	Failure to obey summons	No Regulation
7212	Attempts to interfere with administration of internal revenue laws	27 CFR Parts 170, 270, 275, 290, 295, 296
7342	Penalty for refusal to permit entry, or examination	27 CFR Parts 24, 25, 170, 270, 275, 290, 295, 296
7343	Definition of term "person"	No Regulation
7344	Extended application of penalties relating to officers of Treasury Department	No Regulation
7401	Authorization (judicial proceedings)	27 CFR Part 70
7402	Jurisdiction of district courts	No Regulation
7403	Action to enforce lien or to subject property to payment of tax	27 CFR Part 70
7454	Burden of proof in fraud, foundation manager, and transferee cases	No Regulation

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Section	Description	Location of Enforcement Regulations
7601	<i>Canvass of districts for taxable persons and objects</i>	27 CFR Part 70
7602	<i>Examination of books and witnesses</i>	27 CFR Parts 70, 170, 296
7603	<i>Service of summons</i>	27 CFR Part 70
7604	<i>Enforcement of summons</i>	27 CFR Part 70
7605	<i>Time and place of examination</i>	27 CFR Part 70
7608	<i>Authority of internal revenue enforcement officers</i>	27 CFR Parts 70, 170, 296
7801	<i>Authority of Department of the Treasury</i>	No Regulation
7805	<i>Rules and Regulations</i>	20 CFR Part 615; 26 CFR Parts 1-5, 5c, 5e, 5f, 6a, 7, 8, 9, 11-13, 14a, 15, 15a, 16, 16a, 17-20, 22, 25, 26, 27, 31, 32, 35, 35a, 36, 40, 41, 43-49, 52-55, 141, 143, 145, 148, 156, 301-303, 305, 400, 401, 403, 404, 420, 504, 505, 509-511, 514, 515, 601, 602, 701, 702; 27 Parts 3, 5, 17-22, 24, 25, 30, 70, 72, 170, 179, 194, 200, 250-252, 270, 275, 290, 295, 296
7806	<i>Construction of title</i>	No Regulation
7809	<i>Deposit of collections</i>	No Regulation