

Title 26 USC Parts 61 to 80 — Enforcement Regulations

Section	Description	Location
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
7601	Canvass of districts for taxable persons and objects	27 CFR Part 70
7602	Examination of books and witnesses	27 CFR Parts 70, 170, 296
7603	Service of summons	27 CFR Part 70
7604	Enforcement of summons	27 CFR Part 70
7605	Time and place of examination	27 CFR Part 70
7608	Authority of internal revenue enforcement officers	27 CFR Parts 70, 170, 296

Section	Description	Location of Enforcement Regulations
7801	<i>Authority of Department of the Treasury</i>	No Regulation
7805	<i>Rules and Regulations</i>	<p>20 CFR Part 615;</p> <p>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;</p> <p>27 Parts 3, 5, 17-22, 24, 25, 30, 70, 72, 170, 179, 194, 200, 250-252, 270, 275, 290, 295, 296</p>
7806	<i>Construction of title</i>	No Regulation
7809	<i>Deposit of collections</i>	No Regulation

Section	Description	Location
1397	<i>Income tax laws of United States in force; payment of proceeds; levy of surtax on all taxpayers</i>	No Regulation
1402	<i>Extension of industrial alcohol and internal revenue laws to Virgin Islands</i>	No Regulation
1421(i)	<i>Income tax</i>	43 CFR Part 17

Title 18 USC — Criminal Investigation Enforcement Regulations

Section	Description	Location
2	<i>Principals</i>	No Regulation
3	<i>Accessory after the Fact</i>	No Regulation
4	<i>Misprison of Felony</i>	No Regulation
101	<i>Assaulting, Resisting, Impeding Certain Officers and Employees</i>	No Regulation
201	<i>Bribery of Public Officials and Witnesses</i>	No Regulation
285	<i>Taking or Using Papers Relating to Claims</i>	No Regulation
286	<i>Conspiracy to Defraud the Government with Respect to Claims</i>	No Regulation
287	<i>False, Fictitious, or Fraudulent Claims</i>	No Regulation
371	<i>Conspiracy to Commit Offense or to Defraud United States</i>	No Regulation
372	<i>Conspiracy to Impede or Injure Officer</i>	No Regulation
494	<i>Contractor's Bonds, Bids, and Public Records</i>	No Regulation
495	<i>Contracts, Deeds, and Power of Attorney</i>	No Regulation
641	<i>Public Money, Property or Records</i>	42 CFR Part 4; 43 CFR Part 8200; 49 CFR Part 801
1001	<i>Statements or Entries Generally</i>	7 CFR Part 1443; 32 CFR Part 525
1002	<i>Possession of False Papers to Defraud United States</i>	No Regulation
1073	<i>Flight to Avoid Prosecution or Giving Testimony</i>	No Regulation
1114	<i>Protection of Officers and Employees of the United States</i>	28 CFR Part 64
1501	<i>Assault on Process Server</i>	No Regulation
1503	<i>Influencing or Injuring Officer, Juror, or Witness Generally</i>	No Regulation
1510	<i>Obstruction of Criminal Investigations</i>	No Regulation
1621	<i>Perjury Generally</i>	No Regulation
1622	<i>Subordination of Perjury</i>	No Regulation
1623	<i>False, Declarations Before Grand Jury or Court</i>	No Regulation
1955	<i>Prohibition of Illegal Gambling Businesses</i>	No Regulation
1956	<i>Laundering of Monetary Instruments</i>	39 CFR Part 233
1962	<i>Prohibited Activities of Racketeer Influenced and Corrupt Organizations</i>	No Regulation
1963	<i>Criminal Penalties for Racketeer Influenced and Corrupt Organizations</i>	No Regulation
2071	<i>Concealment, Removal, or Mutilation Generally</i>	49 CFR Part 801
2231	<i>Assault or Resistance</i>	No Regulation
2232	<i>Destruction or Removal of Property to Prevent Seizure</i>	No Regulation
2233	<i>Rescue of Seized Property</i>	No Regulation
3290	<i>Fugitive From Justice</i>	No Regulation