

## 26 USC - SUBTITLE F - ENFORCEMENT REGULATIONS

26 USC	Description	Location of Enforcement Regulations
6020	Returns prepared for or executed by Secretary	27 CFR Parts 53, 70
6091	Place for filing returns or other documents	26 CFR Part 1, 26 CFR 1.0-1 Subtile A income tax
6201	Assessment Authority	27 CFR Part 70
6203	Method of Assessment	27 CFR Part 70
6212	Notice of Deficiency	No Regulations
6213	Restrictions applicable to: deficiencies, petition to Tax Court	No Regulations
6214	Determinations by Tax Court	No Regulations
6215	Assessment of Deficiency found by Tax Court	No Regulations
6301	Collection Activity	27 CFR Parts 24, 25, 53, 70, 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 Regulations
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
6654	Failure by individual to pay estimated income tax	26 CFR Part 1, 26 CFR 1.0-1 Subtile A income tax
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
6682	False information with respect to withholding	No Regulations
6701	Penalties for adding and abetting understatement of tax liability	27 CFR Part 70
6702	Frivolous income tax return	No Regulations
6861	Jeopardy assessments of income, estate, and gift taxes	No Regulations
6902	Provisions of special application to transferees	No Regulations
7201	Attempt to evade or defeat tax	No Regulations
7203	Willful failure to file return, supply information, or pay tax	No Regulations
7206	Fraud and false statements	No Regulations
7207	Fraudulent returns, statements and other documents	27 CFR Part 70
7210	Failure to obey summons	No Regulations
7212	Attempts to interfere with administration of Internal Revenue Laws	27 CFR Parts 170, 270, 275, 290, 295, 296
7342	Penalty fo refusal to permit entry or examination	27 CFR Parts 24, 25, 170, 270, 275, 290, 295, 296
7343	Defintion of term 'person'	No Regulations
7344	Extended application of penalties to officers of the Treasury Dept	No Regulations
7401	Authorization [Judicial proceedings]	27 CFR Part 70
7402	Jurisdiction of district courts	No Regulations
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 Regulations
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
7851	Applicability of Revenue Laws - Subtitle A Income Tax (a)(1)(A) & (a)(6)(A)	27 CFR Part 24 - FOR WINE ONLY

NOTE: There are no Implementing Regulations for Subtitle F Enforcement Statutes to be found in 26 CFR relating to the non-enacted Subtitle A Income Tax