

## Title 26 USC parts 61 - 80 Enforcement Regulations

Title 26 USC	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 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 authority	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
§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 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 for refusal to permit entry, or examination	27 CFR Parts 24, 25, 170, 270, 275, 290, 295, 296
§7343	Definition of term "person"	No Regulations
§7344	Extended application of penalties relating to officers of the Treasury Department	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