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Subpart J—OMB Control Numbers Under the Paperwork Reduction Act

- 601.9000 OMB control numbers for the statement of procedural rules.

AUTHORITY: 5 U.S.C. 301 and 552, unless otherwise noted.

SOURCE: 32 FR 15990, Nov. 22, 1967, unless otherwise noted.

NOMENCLATURE CHANGE NOTE: In Part 601 the terms "Assistant Regional Commissioner (Alcohol, Tobacco and Firearms)" or "Regional Director" shall mean the "special agent in charge" or the "regional regulatory

administrator in the Bureau of Alcohol, Tobacco and Firearms". For further explanation, see 41 FR 44038, Oct. 6, 1976.

Subpart A—General Procedural Rules

§ 601.101 Introduction.

(a) *General.* The Internal Revenue Service is a bureau of the Department of the Treasury under the immediate direction of the Commissioner of Internal Revenue. The Commissioner has general superintendence of the assessment and collection of all taxes imposed by any law providing internal revenue. The Internal Revenue Service is the agency by which these functions are performed. Within an internal revenue district the internal revenue laws are administered by a district director of internal revenue. The Director, Foreign Operations District, administers the internal revenue laws applicable to taxpayers residing or doing business abroad, foreign taxpayers deriving income from sources within the United States, and taxpayers who are required to withhold tax on certain payments to nonresident aliens and foreign corporations, provided the books and records of those taxpayers are located outside the United States. For purposes of these procedural rules any reference to a district director or a district office includes the Director, Foreign Operations District, or the District Office, Foreign Operations District, if appropriate. Generally, the procedural rules of the Service are based on the Internal Revenue Code of 1939 and the Internal Revenue Code of 1954, and the procedural rules in this part apply to the taxes imposed by both Codes except to the extent specifically stated or where the procedure under one Code is incompatible with the procedure under the other Code. Reference to sections of the Code are references to the Internal Revenue Code of 1954, unless otherwise expressly indicated.

(b) *Scope.* This part sets forth the procedural rules of the Internal Revenue Service respecting all taxes administered by the Service, and supersedes the previously published statement (26 CFR (1949 ed., Part 300-End) Parts 600 and 601) with respect to such procedural rules. Subpart A provides a de-

scriptive statement of the general course and method by which the Service's functions are channeled and determined, insofar as such functions relate generally to the assessment, collection, and enforcement of internal revenue taxes. Certain provisions special to particular taxes are separately described in Subpart D of this part. Conference and practice requirements of the Internal Revenue Service are contained in Subpart E of this part. Specific matters not generally involved in the assessment, collection, and enforcement functions are separately described in Subpart B of this part. A description of the rule making functions of the Department of the Treasury with respect to internal revenue tax matters is contained in Subpart F of this part. The procedural rules with respect to distilled spirits, wines, beer, cigars, cigarettes, cigarette papers and tubes, and certain firearms are described in Subpart C of this part. Subpart G of this part relates to matters of official record in the Internal Revenue Service and the extent to which records and documents are subject to publication or open to public inspection. This part does not contain a detailed discussion of the substantive provisions pertaining to any particular tax or the procedures relating thereto, and for such information it is necessary that reference be made to the applicable provisions of law and the regulations promulgated thereunder. The regulations relating to the taxes administered by the Service are contained in Title 26 of the Code of Federal Regulations. The regulations administered by the Bureau of Alcohol, Tobacco and Firearms are contained in Title 27 of the Code of Federal Regulations. See § 601.301.

(c) *Application to Bureau of Alcohol, Tobacco and Firearms.* This part sets forth most of the procedural rules for the Bureau of Alcohol, Tobacco and Firearms. However, some of its procedural rules have been transferred to Part 71 of Title 27 of the Code of Federal Regulations (a portion of the Code of Federal Regulations exclusively devoted to alcohol, tobacco, firearms, and explosives matters). As used in this part, with regard to the administration and enforcement of the laws

applicable to distilled spirits, wines, beer, cigars, cigarettes, cigarette papers and tubes, firearms, and explosives, the terms "assistant regional commissioner", "Commissioner", and "Chief Counsel" shall be construed as meaning respectively "regional regulatory administrator", "Director", and "Chief Counsel", the Bureau of Alcohol, Tobacco and Firearms. The term "internal revenue region" or "region" when used in connection with documents filed with, or matters handled by, a regional regulatory administrator, shall mean an Alcohol, Tobacco and Firearms Region. The seven ATF regions are listed in Appendix A to Subpart C, 27 CFR Part 71.

[38 FR 4955, Feb. 23, 1973 and 41 FR 20880, May 21, 1976, as amended at 45 FR 7251, Feb. 1, 1980; 49 FR 36498, Sept. 18, 1984]

§ 601.102 Classification of taxes collected by the Internal Revenue Service.

(a) *Principal divisions.* Internal revenue taxes fall generally into the following principal divisions:

- (1) Taxes collected by assessment.
- (2) Taxes collected by means of revenue stamps.

(b) *Assessed taxes.* Taxes collected principally by assessment fall into the following two main classes:

(1) Taxes within the jurisdiction of the U.S. Tax Court. These include:

(i) Income and profits taxes imposed by Chapters 1 and 2 of the 1939 Code and taxes imposed by subtitle A of the 1954 Code, relating to income taxes.

(ii) Estate taxes imposed by Chapter 3 of the 1939 Code and Chapter 11 of the 1954 Code.

(iii) Gift tax imposed by Chapter 4 of the 1939 Code and Chapter 12 of the 1954 Code.

(iv) The tax on generation-skipping transfers imposed by Chapter 13 of the 1954 Code.

(v) Taxes imposed by Chapters 41 through 44 of the 1954 Code.

(2) Taxes not within the jurisdiction of the U.S. Tax Court. Taxes not imposed by Chapter 1, 2, 3, or 4 of the 1939 Code or Subtitle A or Chapter 11 or 12 of the 1954 Code are within this class, such as:

- (1) Employment taxes,