

Which Secretary of The Treasury?

27 CFR Sec. 250.11

Definitions:

Revenue Agent: Any duly authorized Commonwealth Internal Revenue Agent of the Department of Treasury of **Puerto Rico**.

Secretary: The Secretary of the Treasury of **Puerto Rico**.

26 USC 7701(a)

(22) **Attorney General:** The term ‘Attorney General’ means the Attorney General of the **United States**.

(27) **Tax Court:** The term ‘Tax Court’ means the **United States** Tax Court.

(30) **United States Person:** The term ‘United States Person’ means -

(A) a citizen or resident of the **United States**...

Nowhere in the IRS Code is the term ‘Secretary’ defined as the Secretary of the Treasury of the United States or the United States Secretary of the Treasury.