

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 |