

## SUBCHAPTER H—INTERNAL REVENUE PRACTICE

### PART 600 [RESERVED]

### PART 601—STATEMENT OF PROCEDURAL RULES

#### Subpart A—General Procedural Rules

Sec.

- 601.101 Introduction.
- 601.102 Classification of taxes collected by the Internal Revenue Service.
- 601.103 Summary of general tax procedure.
- 601.104 Collection functions.
- 601.105 Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
- 601.106 Appeals functions.
- 601.107 Criminal investigation functions.
- 601.108 Review of overpayments exceeding \$200,000.
- 601.109 Bankruptcy and receivership cases.

#### Subpart B—Rulings and Other Specific Matters

- 601.201 Rulings and determinations letters.
- 601.202 Closing agreements.
- 601.203 Offers in compromise.
- 601.204 Changes in accounting periods and in methods of accounting.
- 601.205 Tort claims.
- 601.206 Certification required to obtain reduced foreign tax rates under income tax treaties.

#### Subpart C [Reserved]

#### Subpart D—Provisions Special to Certain Employment Taxes

- 601.401 Employment taxes.

#### Subpart E—Conference and Practice Requirements

- 601.501 Scope of rules; definitions.
- 601.502 Recognized representative.
- 601.503 Requirements of power of attorney, signatures, fiduciaries and Commissioner's authority to substitute other requirements.
- 601.504 Requirements for filing power of attorney.
- 601.505 Revocation, change in representation and substitution or delegation of representative.
- 601.506 Notices to be given to recognized representative; direct contact with taxpayer; delivery of a check drawn on the United States Treasury to recognized representative.

- 601.507 Evidence required to substantiate facts alleged by a recognized representative.
- 601.508 Dispute between recognized representatives of a taxpayer.
- 601.509 Power of attorney not required in cases docketed in the Tax Court of the United States.

#### REQUIREMENTS FOR ALCOHOL, TOBACCO, AND FIREARMS ACTIVITIES

- 601.521 Requirements for conference and representation in conference.
- 601.522 Power of attorney.
- 601.523 Tax information authorization.
- 601.524 Execution and filing powers of attorney and tax information authorizations.
- 601.525 Certification of copies of documents.
- 601.526 Revocation of powers of attorney and tax information authorizations.
- 601.527 Other provisions applied to representation in alcohol, tobacco, and firearms activities.

#### Subpart F—Rules, Regulations, and Forms

- 601.601 Rules and regulations.
- 601.602 Tax forms and instructions.

#### Subpart G—Records (Note)

- 601.702 Publication and public inspection.

#### Subpart H—Tax Counseling for the Elderly

- 601.801 Purpose and statutory authority.
- 601.802 Cooperative agreements.
- 601.803 Program operations and requirements.
- 601.804 Reimbursements.
- 601.805 Miscellaneous administrative provisions.
- 601.806 Solicitation of applications.

#### Subpart I—Use of Penalty Mail in the Location and Recovery of Missing Children

- 601.901 Missing children shown on penalty mail.

AUTHORITY: 5 U.S.C. 301 and 552.

Subpart I also issued under 39 U.S.C. 3220.

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

#### 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 descriptive 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 con-

tained 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. 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.

[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; T.D. 8685, 61 FR 58008, Nov. 12, 1996]

**§ 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.