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# DOMINION

## Theology of Taxism

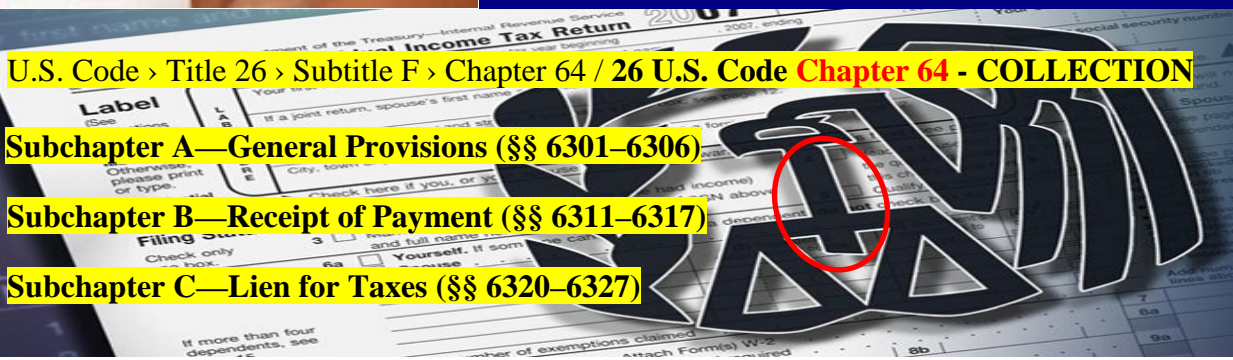
The Doctrine of Religiosity: Subjugation by Taxation  
Subjective Standard vs. Objective Standard



Objective = Tangible  
Subjective = Intangible

Religious Speech vs. Political Speech

26 U.S. CODE § 7410 - CROSS REFERENCES



U.S. Code > Title 26 > Subtitle F > Chapter 64 / 26 U.S. Code Chapter 64 - COLLECTION

Subchapter A—General Provisions (§§ 6301–6306)

Subchapter B—Receipt of Payment (§§ 6311–6317)

Subchapter C—Lien for Taxes (§§ 6320–6327)

Sacrilege: 28 U.S. Code § 1396 - Internal revenue taxes

Blasphemy: 28 U.S. Code § 1395 - Fine, penalty or forfeiture

Sorcery: IRC § 7212. Attempts to Interfere with Administration of Internal Revenue Laws

## **26 USC 6215: Assessment of deficiency found by Tax Court**

Text contains those laws in effect on July 3, 2016

From Title 26-INTERNAL REVENUE CODE

Subtitle F-Procedure and Administration

CHAPTER 63-ASSESSMENT

Subchapter B-Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes

### **§6215. Assessment of deficiency found by Tax Court**

#### **(a) General rule**

If the taxpayer files a petition with the Tax Court, the entire amount redetermined as the deficiency by the decision of the Tax Court which has become final shall be assessed and shall be paid upon notice and demand from the Secretary. No part of the amount determined as a deficiency by the Secretary but disallowed as such by the decision of the Tax Court which has become final shall be assessed or be collected by levy or by proceeding in court with or without assessment.

#### **(b) Cross references**

**(1) For assessment or collection of the amount of the deficiency determined by the Tax Court pending appellate court review, see section 7485.**

**(2) For dismissal of petition by Tax Court as affirmation of deficiency as determined by the Secretary, see section 7459(d).**

**(3) For decision of Tax Court that tax is barred by limitation as its decision that there is no deficiency, see section 7459(e).**

**(4) For assessment of damages awarded by Tax Court for instituting proceedings merely for delay, see section 6673.**

**(5) For treatment of certain deficiencies as having been paid, in connection with sale of surplus war-built vessels, see section 9(b)(8) of the Merchant Ship Sales Act of 1946 (50 U.S.C. App. 1742).<sup>1</sup>**

**(6) For rules applicable to Tax Court proceedings, see generally subchapter C of chapter 76.**

**(7) For extension of time for paying amount determined as deficiency, see section 6161(b).** (Aug. 16, 1954, ch. 736, 68A Stat. 773 ; Pub. L. 94-455, title XIX, §1906(a)(16), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1825 , 1834; Pub. L. 99-514, title XIV, §1404(c)(2), Oct. 22, 1986, 100 Stat. 2714 .)

#### **REFERENCES IN TEXT**

Section 9 of the Merchant Ship Sales Act of 1946 (50 U.S.C. App. 1742), referred to in subsec. (b)(5), was repealed by Pub. L. 94-412, title V, §501(g), Sept. 14, 1976, 90 Stat. 1258 .

#### AMENDMENTS

**1986**-Subsec. (b)(7), (8). Pub. L. 99-514 redesignated par. (8) as (7) and struck out former par. (7) which read as follows: "For proration of deficiency to installments, see section 6152(c)."

**1976**-Pub. L. 94-455, §1906(b)(13)(A), struck out "or his delegate" after "Secretary" wherever appearing.

Subsec. (b)(5). Pub. L. 94-455, §1906(a)(16), struck out "60 Stat. 48 ;" before "50 U.S.C. App. 1742".

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 1404(d) of Pub. L. 99-514, set out as a note under [section 643 of this title](#).

<sup>1</sup> *See References in Text note below.*

*[http://uscode.house.gov/view.xhtml?req=\(title:26 section:6215 edition:prelim\) OR \(granuleid:USC-prelim-title26-section6215\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:6215 edition:prelim) OR (granuleid:USC-prelim-title26-section6215)&f=treesort&edition=prelim&num=0&jumpTo=true)*

## **26 USC 7602: Examination of books and witnesses**

Text contains those laws in effect on May 26, 2016

### **Title 26-INTERNAL REVENUE CODE**

Subtitle F-Procedure and Administration

CHAPTER 78-DISCOVERY OF LIABILITY AND ENFORCEMENT OF TITLE

Subchapter A-Examination and Inspection

### **§7602. Examination of books and witnesses**

#### **(a) Authority to summon, etc.**

For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized-

(1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry;

(2) To summon the person liable for tax or required to perform the act, or any officer or employee of such person, or any person having possession, custody, or care of books of account containing entries relating to the business of the person liable for tax or required to perform the act, or any other person the Secretary may deem proper, to appear before the Secretary at a time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and

(3) To take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry.

#### **(b) Purpose may include inquiry into offense**

The purposes for which the Secretary may take any action described in paragraph (1), (2), or (3) of subsection (a) include the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws.

#### **(c) Notice of contact of third parties**

##### **(1) General notice**

An officer or employee of the Internal Revenue Service may not contact any person other than the taxpayer with respect to the determination or collection of the tax liability of such taxpayer without providing reasonable notice in advance to the taxpayer that contacts with persons other than the taxpayer may be made.

##### **(2) Notice of specific contacts**

The Secretary shall periodically provide to a taxpayer a record of persons contacted during such period by the Secretary with respect to the determination or collection of

the tax liability of such taxpayer. Such record shall also be provided upon request of the taxpayer.

**(3) Exceptions**

This subsection shall not apply-

- (A) to any contact which the taxpayer has authorized;
- (B) if the Secretary determines for good cause shown that such notice would jeopardize collection of any tax or such notice may involve reprisal against any person; or
- (C) with respect to any pending criminal investigation.

**(d) No administrative summons when there is Justice Department referral**

**(1) Limitation of authority**

No summons may be issued under this title, and the Secretary may not begin any action under section 7604 to enforce any summons, with respect to any person if a Justice Department referral is in effect with respect to such person.

**(2) Justice Department referral in effect**

For purposes of this subsection-

**(A) In general**

A Justice Department referral is in effect with respect to any person if-

- (i) the Secretary has recommended to the Attorney General a grand jury investigation of, or the criminal prosecution of, such person for any offense connected with the administration or enforcement of the internal revenue laws, or
- (ii) any request is made under section 6103(h)(3)(B) for the disclosure of any return or return information (within the meaning of section 6103(b)) relating to such person.

**(B) Termination**

A Justice Department referral shall cease to be in effect with respect to a person when-

- (i) the Attorney General notifies the Secretary, in writing, that
  - (I) he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws,
  - (II) he will not authorize a grand jury investigation of such person with respect to such an offense, or
  - (III) he will discontinue such a grand jury investigation,
- (ii) a final disposition has been made of any criminal proceeding pertaining to the enforcement of the internal revenue laws which was instituted by the Attorney General against such person, or
- (iii) the Attorney General notifies the Secretary, in writing, that he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws relating to the request described in subparagraph (A)(ii).

**(3) Taxable years, etc., treated separately**

For purposes of this subsection, each taxable period (or, if there is no taxable period, each taxable event) and each tax imposed by a separate chapter of this title shall be treated separately.

**(e) Limitation on examination on unreported income**

The Secretary shall not use financial status or economic reality examination techniques to determine the existence of unreported income of any taxpayer unless the Secretary has a reasonable indication that there is a likelihood of such unreported income.

(Aug. 16, 1954, ch. 736, 68A Stat. 901 ; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834 ; Pub. L. 97-248, title III, §333(a), Sept. 3, 1982, 96 Stat. 622 ; Pub. L. 105-206, title III, §§3412, 3417(a), July 22, 1998, 112 Stat. 751 , 757.)

**AMENDMENTS**

**1998**-Subsec. (c). Pub. L. 105-206, §3417(a), added subsec. (c). Former subsec. (c) redesignated (d).

Subsec. (d). Pub. L. 105-206, §3417(a), redesignated subsec. (c) as (d). Former subsec. (d) redesignated (e).

Pub. L. 105-206, §3412, added subsec. (d).

Subsec. (e). Pub. L. 105-206, §3417(a), redesignated subsec. (d) as (e).

**1982**-Pub. L. 97-248 redesignated existing provisions as subsec. (a), added subsec. (a) heading, and added subsecs. (b) and (c).

**1976**-Pub. L. 94-455 struck out "or his delegate" after "Secretary" wherever appearing.

**EFFECTIVE DATE OF 1998 AMENDMENT**

Pub. L. 105-206, title III, §3417(b), July 22, 1998, 112 Stat. 758 , provided that: "The amendments made by subsection (a) [amending this section] shall apply to contacts made after the 180th day after the date of the enactment of this Act [July 22, 1998]."

**EFFECTIVE DATE OF 1982 AMENDMENT**

Pub. L. 97-248, title III, §333(b), Sept. 3, 1982, 96 Stat. 623 , provided that: "The amendments made by subsection (a) [amending this section] shall take effect on the day after the date of the enactment of this Act [Sept. 3, 1982]."

## **26 USC 7604: Enforcement of summons**

Text contains those laws in effect on May 26, 2016

### **Title 26-INTERNAL REVENUE CODE**

Subtitle F-Procedure and Administration

CHAPTER 78-DISCOVERY OF LIABILITY AND ENFORCEMENT OF TITLE

Subchapter A-Examination and Inspection

### **§7604. Enforcement of summons**

#### **(a) Jurisdiction of district court**

If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, records, or other data, the United States district court for the district in which such person resides or is found shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, records, or other data.

#### **(b) Enforcement**

Whenever any person summoned under section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary may apply to the judge of the district court or to a United States magistrate judge for the district within which the person so summoned resides or is found for an attachment against him as for a contempt. It shall be the duty of the judge or magistrate judge to hear the application, and, if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or the United States magistrate judge shall have power to make such order as he shall deem proper, not inconsistent with the law for the punishment of contempts, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

#### **(c) Cross references**

##### **(1) Authority to issue orders, processes, and judgments**

**For authority of district courts generally to enforce the provisions of this title, see section 7402.**

##### **(2) Penalties**

**For penalties applicable to violation of section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602, see section 7210.**

(Aug. 16, 1954, ch. 736, 68A Stat. 902 ; Apr. 2, 1956, ch. 160, §4(i), 70 Stat. 91 ; June 29, 1956, ch. 462, title II, §208(d)(4), 70 Stat. 396 ; Pub. L. 89-44, title II, §202(c)(4), June 21, 1965, 79 Stat. 139 ; Pub. L. 90-578, title IV, §402(b)(2), Oct. 17, 1968, 82 Stat. 1118 ; Pub. L. 91-258, title II, §207(d)(9), May 21, 1970, 84 Stat. 249 ; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834 ; Pub. L. 94-530, §1(c)(6), Oct. 17, 1976, 90 Stat. 2488 ; Pub. L. 95-599, title V, §505(c)(5), (6), Nov. 6, 1978, 92 Stat. 2760 ; Pub. L. 96-223, title II, §232(d)(4)(E), Apr. 2, 1980, 94 Stat. 278 ; Pub. L. 97-424, title V, §515(b)(12), Jan. 6, 1983, 96 Stat. 2182 ; Pub. L. 98-369, div. A, title IX, §911(d)(2)(G), July 18, 1984, 98 Stat. 1007 ; Pub. L. 99-514, title XVII, §1703(e)(2)(G), Oct. 22, 1986, 100 Stat. 2778 ; Pub. L. 100-647, title I, §1017(c)(9),

(12), Nov. 10, 1988, 102 Stat. 3576 , 3577; Pub. L. 101–650, title III, §321, Dec. 1, 1990, 104 Stat. 5117 .)

#### AMENDMENTS

**1988**-Subsecs. (b), (c)(2). Pub. L. 100–647, §1017(c)(12), made technical correction to language of Pub. L. 99–514, §1703(e)(2)(G), see 1986 Amendment note below.

Pub. L. 100–647, §1017(c)(9), substituted "6421(g)(2)" for "6421(f)(2)".

**1986**-Subsecs. (b), (c)(2). Pub. L. 99–514, as amended by Pub. L. 100–647, §1017(c)(12), substituted "6427(j)(2)" for "6427(i)(2)".

**1984**-Subsecs. (b), (c)(2). Pub. L. 98–369 substituted "6427(i)(2)" for "6427(h)(2)".

**1983**-Subsecs. (b), (c)(2). Pub. L. 97–424 struck out "6424(d)(2)," after "6421(f)(2),".

**1980**-Subsecs. (b), (c)(2). Pub. L. 96–223 substituted "6427(h)(2)" for "6427(g)(2)".

**1978**-Subsec. (b). Pub. L. 95–599, §505(c)(5), substituted "6427(g)(2)" for "6427(f)(2)".

Subsec. (c)(2). Pub. L. 95–599, §505(c)(6), substituted "6427(g)(2)" for "6427(e)(2)".

**1976**-Subsec. (b). Pub. L. 94–530 substituted "6427(f)(2)" for "6427(e)(2)".

Pub. L. 94–455 struck out "or his delegate" after "Secretary".

**1970**-Subsecs. (b), (c). Pub. L. 91–258 inserted references to section 6427(e)(2).

**1965**-Subsecs. (b), (c). Pub. L. 89–44 inserted references to section 6424(d)(2).

**1956**-Subsecs. (b), (c). Act Apr. 2, 1956, inserted references to section 6420(e)(2).

Act June 29, 1956, inserted references to section 6421(f)(2).

#### CHANGE OF NAME

"United States magistrate judge" and "magistrate judge" substituted for "United States magistrate" and "magistrate", respectively, wherever appearing in subsec. (b) pursuant to section 321 of Pub. L. 101–650, set out as a note under [section 631 of Title 28](#), Judiciary and Judicial Procedure. Previously, "United States magistrate" and "magistrate" substituted for "United States commissioner" and "commissioner", respectively, pursuant to Pub. L. 90–578. See [chapter 43 \(§631 et seq.\) of Title 28](#).

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100–647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99–514, to which such amendment relates, see section 1019(a) of Pub. L. 100–647, set out as a note under [section 1 of this title](#).

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99–514 applicable to gasoline removed (as defined in [section 4082 of this title](#) as amended by section 1703 of Pub. L. 99–514) after Dec. 31, 1987, see section 1703(h) of Pub. L. 99–514, set out as a note under [section 4081 of this title](#).

#### EFFECTIVE DATE OF 1984 AMENDMENT



Amendment by Pub. L. 98–369 effective Aug. 1, 1984, see section 911(e) of Pub. L. 98–369, set out as a note under [section 6427 of this title](#).

**EFFECTIVE DATE OF 1983 AMENDMENT**

Amendment by Pub. L. 97–424 applicable with respect to articles sold after Jan. 6, 1983, see section 515(c) of Pub. L. 97–424, set out as a note under [section 34 of this title](#).

**EFFECTIVE DATE OF 1980 AMENDMENT**

Amendment by Pub. L. 96–223 effective Jan. 1, 1979, see section 232(h)(2) of Pub. L. 96–223, set out as a note under [section 6427 of this title](#).

**EFFECTIVE DATE OF 1978 AMENDMENT**

Amendment by Pub. L. 95–599 effective Jan. 1, 1979, see section 505(d) of Pub. L. 95–599, set out as a note under [section 6427 of this title](#).

**EFFECTIVE DATE OF 1976 AMENDMENT**

Amendment by Pub. L. 94–530 effective Oct. 1, 1976, see section 1(d) of Pub. L. 94–530, set out as a note under [section 4041 of this title](#).

**EFFECTIVE DATE OF 1970 AMENDMENT**

Amendment by Pub. L. 91–258 effective July 1, 1970, see section 211(a) of Pub. L. 91–258, set out as a note under [section 4041 of this title](#).

**EFFECTIVE DATE OF 1965 AMENDMENT**

Amendment by Pub. L. 89–44 effective Jan. 1, 1966, see section 701(a)(1), (2), of Pub. L. 89–44, set out as a note under [section 4161 of this title](#).

**EFFECTIVE DATE OF 1956 AMENDMENT**

Amendment by act June 29, 1956, effective June 29, 1956, see section 211 of act June 29, 1956, set out as a note under [section 4041 of this title](#).

<http://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title26-section7604&num=0&edition=prelim>

## **26 USC 7210: Failure to obey summons**

Text contains those laws in effect on May 26, 2016

### **From Title 26-INTERNAL REVENUE CODE**

Subtitle F-Procedure and Administration

CHAPTER 75-CRIMES, OTHER OFFENSES, AND FORFEITURES

Subchapter A-Crimes

PART I-GENERAL PROVISIONS

### **§7210. Failure to obey summons**

Any person who, being duly summoned to appear to testify, or to appear and produce books, accounts, records, memoranda, or other papers, as required under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), 7602, 7603, and 7604(b), neglects to appear or to produce such books, accounts, records, memoranda, or other papers, shall, upon conviction thereof, be fined not more than \$1,000, or imprisoned not more than 1 year, or both, together with costs of prosecution.

(Aug. 16, 1954, ch. 736, 68A Stat. 854 ; Apr. 2, 1956, ch. 160, §4(h), 70 Stat. 91 ; June 29, 1956, ch. 462, title II, §208(d)(3), 70 Stat. 396 ; Pub. L. 89–44, title II, §202(c)(4), June 21, 1965, 79 Stat. 139 ; Pub. L. 91–258, title II, §207(d)(9), May 21, 1970, 84 Stat. 249 ; Pub. L. 94–530, §1(c)(6), Oct. 17, 1976, 90 Stat. 2488 ; Pub. L. 95–599, title V, §505(c)(5), Nov. 6, 1978, 92 Stat. 2760 ; Pub. L. 96–223, title II, §232(d)(4)(E), Apr. 2, 1980, 94 Stat. 278 ; Pub. L. 97–424, title V, §515(b)(12), Jan. 6, 1983, 96 Stat. 2182 ; Pub. L. 98–369, div. A, title IX, §911(d)(2)(G), July 18, 1984, 98 Stat. 1007 ; Pub. L. 99–514, title XVII, §1703(e)(2)(G), Oct. 22, 1986, 100 Stat. 2778 ; Pub. L. 100–647, title I, §1017(c)(9), (12), Nov. 10, 1988, 102 Stat. 3576 , 3577.)

#### **AMENDMENTS**

**1988**-Pub. L. 100–647, §1017(c)(12), made technical correction to language of Pub. L. 99–514, §1703(e)(2)(G), see 1986 Amendment note below.

Pub. L. 100–647, §1017(c)(9), substituted "6421(g)(2)" for "6421(f)(2)".

**1986**-Pub. L. 99–514, as amended by Pub. L. 100–647, §1017(c)(12), substituted "6427(j)(2)" for "6427(i)(2)".

**1984**-Pub. L. 98–369 substituted "6427(i)(2)" for "6427(h)(2)".

**1983**-Pub. L. 97–424 struck out "6424(d)(2)," after "6421(f)(2)".

**1980**-Pub. L. 96–223 substituted "6427(h)(2)" for "6427(g)(2)".

**1978**-Pub. L. 95–599 substituted "6427(g)(2)" for "6427(f)(2)".

**1976**-Pub. L. 94–530 substituted "6427(f)(2)" for "6427(e)(2)".

**1970**-Pub. L. 91–258 inserted reference to section 6427(e)(2).

**1965**-Pub. L. 89–44 inserted reference to section 6424(d)(2) of this title.

**1956**-Act June 29, 1956, inserted reference to section 6421(f)(2) of this title.

Act Apr. 2, 1956, inserted reference to section 6420(e)(2) of this title.

#### **EFFECTIVE DATE OF 1988 AMENDMENT**

Amendment by Pub. L. 100–647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99–514, to which such amendment relates, see section 1019(a) of Pub. L. 100–647, set out as a note under [section 1 of this title](#).

#### **EFFECTIVE DATE OF 1986 AMENDMENT**

Amendment by Pub. L. 99–514 applicable to gasoline removed (as defined in [section 4082 of this title](#) as amended by section 1703 of Pub. L. 99–514) after Dec. 31, 1987, see section 1703(h) of Pub. L. 99–514, set out as a note under [section 4081 of this title](#).

#### **EFFECTIVE DATE OF 1984 AMENDMENT**

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Amendment by Pub. L. 94–530 effective Oct. 1, 1976, see section 1(d) of Pub. L. 94–530, set out as a note under [section 4041 of this title](#).

#### **EFFECTIVE DATE OF 1970 AMENDMENT**

Amendment by Pub. L. 91–258 effective July 1, 1970, see section 211(a) of Pub. L. 91–258, set out as a note under [section 4041 of this title](#).

#### **EFFECTIVE DATE OF 1965 AMENDMENT**

Amendment by Pub. L. 89–44 effective Jan. 1, 1966, see section 701(a)(1), (2), of Pub. L. 89–44, set out as a note under [section 4161 of this title](#).

#### **EFFECTIVE DATE OF 1956 AMENDMENT**

Amendment by act June 29, 1956, effective June 29, 1956, see section 211 of act June 29, 1956, set out as a note under [section 4041 of this title](#).

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:7210 edition:prelim\) OR \(granuleid:USC-prelim-title26-section7210\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:7210 edition:prelim) OR (granuleid:USC-prelim-title26-section7210)&f=treesort&edition=prelim&num=0&jumpTo=true)

## 26 USC 7605: Time and place of examination

Text contains those laws in effect on May 26, 2016

### Title 26-INTERNAL REVENUE CODE

Subtitle F-Procedure and Administration

CHAPTER 78-DISCOVERY OF LIABILITY AND ENFORCEMENT OF TITLE

Subchapter A-Examination and Inspection

### §7605. Time and place of examination

#### (a) Time and place

The time and place of examination pursuant to the provisions of section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 shall be such time and place as may be fixed by the Secretary and as are reasonable under the circumstances. In the case of a summons under authority of paragraph (2) of section 7602, or under the corresponding authority of section 6420(e)(2), 6421(g)(2), or 6427(j)(2), the date fixed for appearance before the Secretary shall not be less than 10 days from the date of the summons.

#### (b) Restrictions on examination of taxpayer

No taxpayer shall be subjected to unnecessary examination or investigations, and only one inspection of a taxpayer's books of account shall be made for each taxable year unless the taxpayer requests otherwise or unless the Secretary, after investigation, notifies the taxpayer in writing that an additional inspection is necessary.

#### (c) Cross reference

**For provisions restricting church tax inquiries and examinations, see section 7611.**

(Aug. 16, 1954, ch. 736, 68A Stat. 902 ; Apr. 2, 1956, ch. 160, §4(i), 70 Stat. 91 ; June 29, 1956, ch. 462, title II, §208(d)(4), 70 Stat. 396 ; Pub. L. 89-44, title II, §202(c)(4), June 21, 1965, 79 Stat. 139 ; Pub. L. 91-172, title I, §121(f), Dec. 30, 1969, 83 Stat. 548 ; Pub. L. 91-258, title II, §207(d)(9), May 21, 1970, 84 Stat. 249 ; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834 ; Pub. L. 94-530, §1(c)(6), Oct. 17, 1976, 90 Stat. 2488 ; Pub. L. 95-599, title V, §505(c)(5), Nov. 6, 1978, 92 Stat. 2760 ; Pub. L. 96-223, title II, §232(d)(4)(E), Apr. 2, 1980, 94 Stat. 278 ; Pub. L. 97-424, title V, §515(b)(12), Jan. 6, 1983, 96 Stat. 2182 ; Pub. L. 98-369, div. A, title IX, §911(d)(2)(G), title X, §1033(c)(1), July 18, 1984, 98 Stat. 1007, 1039 ; Pub. L. 99-514, title XVII, §1703(e)(2)(G), Oct. 22, 1986, 100 Stat. 2778 ; Pub. L. 100-647, title I, §1017(c)(9), (12), Nov. 10, 1988, 102 Stat. 3576, 3577.)

#### AMENDMENTS

**1988**-Subsec. (a). Pub. L. 100-647, §1017(c)(12), made technical correction to language of Pub. L. 99-514, §1703(e)(2)(G), see 1986 Amendment note below.

Pub. L. 100-647, §1017(c)(9), substituted "6421(g)(2)" for "6421(f)(2)" in two places.

**1986**-Subsec. (a). Pub. L. 99-514, as amended by Pub. L. 100-647, §1017(c)(12), substituted "6427(j)(2)" for "6427(i)(2)" in two places.

**1984**-Subsec. (a). Pub. L. 98-369, §911(d)(2)(G), substituted "6427(i)(2)" for "6427(h)(2)" in two places.

Subsec. (c). Pub. L. 98-369, §1033(c)(1), amended subsec. (c) generally, substituting a cross reference relating to church tax inquiries for provisions relating to church tax inquiries.

**1983**-Subsec. (a). Pub. L. 97-424 struck out "6424(d)(2)," after "6421(f)(2)," wherever appearing.

**1980**-Subsec. (a). Pub. L. 96-223 substituted "6427(h)(2)" for "6427(g)(2)" wherever appearing.

**1978**-Subsec. (a). Pub. L. 95-599 substituted "6427(g)(2)" for "6427(f)(2)" wherever appearing.

**1976**-Subsec. (a). Pub. L. 94-530 substituted "6427(f)(2)" for "6427(e)(2)" wherever appearing.

Pub. L. 94-455 struck out "or his delegate" after "Secretary".

Subsecs. (b), (c). Pub. L. 94-455 struck out "or his delegate" after "Secretary".

**1970**-Subsec. (a). Pub. L. 91-258 inserted references to section 6427(e)(2).

**1969**-Subsec. (c). Pub. L. 91-172 added subsec. (c).

**1965**-Subsec. (a). Pub. L. 89-44 inserted references to section 6424(d)(2).

**1956**-Subsec. (a). Act June 29, 1956, inserted references to section 6421(f)(2).

Act Apr. 2, 1956, inserted references to section 6420(e)(2) in second sentence.

#### **EFFECTIVE DATE OF 1988 AMENDMENT**

Amendment by Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under [section 1](#) of this title.

#### **EFFECTIVE DATE OF 1986 AMENDMENT**

Amendment by Pub. L. 99-514 applicable to gasoline removed (as defined in [section 4082](#) of this title as amended by section 1703 of Pub. L. 99-514) after Dec. 31, 1987, see section 1703(h) of Pub. L. 99-514, set out as a note under [section 4081](#) of this title.

#### **EFFECTIVE DATE OF 1984 AMENDMENT**

Amendment by section 911(d)(2)(G) of Pub. L. 98-369 effective Aug. 1, 1984, see section 911(e) of Pub. L. 98-369, set out as a note under [section 6427](#) of this title.

Amendment by section 1033(c)(1) of Pub. L. 98-369 applicable with respect to inquiries and examinations beginning after Dec. 31, 1984, see section 1033(d) of Pub. L. 98-369, set out as an Effective Date note under [section 7611](#) of this title.

#### **EFFECTIVE DATE OF 1983 AMENDMENT**

Amendment by Pub. L. 97-424 applicable with respect to articles sold after Jan. 6, 1983, see section 515(c) of Pub. L. 97-424, set out as a note under [section 34 of this title](#).

#### **EFFECTIVE DATE OF 1980 AMENDMENT**

Amendment by Pub. L. 96-223 effective Jan. 1, 1979, see section 232(h)(2) of Pub. L. 96-223, set out as a note under [section 6427 of this title](#).

#### **EFFECTIVE DATE OF 1978 AMENDMENT**

Amendment by Pub. L. 95-599 effective Jan. 1, 1979, see section 505(d) of Pub. L. 95-599, set out as a note under [section 6427 of this title](#).

#### **EFFECTIVE DATE OF 1976 AMENDMENT**

Amendment by Pub. L. 94-530 effective Oct. 1, 1976, see section 1(d) of Pub. L. 94-530, set out as a note under [section 4041 of this title](#).

#### **EFFECTIVE DATE OF 1970 AMENDMENT**

Amendment by Pub. L. 91-258 effective July 1, 1970, see section 211(a) of Pub. L. 91-258, set out as a note under [section 4041 of this title](#).

#### **EFFECTIVE DATE OF 1969 AMENDMENT**

Amendment by Pub. L. 91-172 applicable to taxable years beginning after Dec. 31, 1969, see section 121(g) of Pub. L. 91-172, set out as a note under [section 511 of this title](#).

#### **EFFECTIVE DATE OF 1965 AMENDMENT**

Amendment by Pub. L. 89-44 effective Jan. 1, 1966, see section 701(a)(1), (2), of Pub. L. 89-44, set out as a note under [section 4161 of this title](#).

#### **EFFECTIVE DATE OF 1956 AMENDMENT**

Amendment by act June 29, 1956, effective June 29, 1956, see section 211 of act June 29, 1956, set out as a note under [section 4041 of this title](#).

#### **REGULATIONS**

Pub. L. 100-647, title VI, §6228(b), Nov. 10, 1988, 102 Stat. 3732, provided that: "The Secretary of the Treasury or the Secretary's delegate shall issue regulations to implement subsection (a) of section 7605 of the 1986 Code (relating to time and place of examination) within 1 year after the date of the enactment of this Act [Nov. 10, 1988]."

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:7605 edition:prelim\) OR \(granuleid:USC-prelim-title26-section7605\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:7605 edition:prelim) OR (granuleid:USC-prelim-title26-section7605)&f=treesort&edition=prelim&num=0&jumpTo=true)

## **26 USC 7611: Restrictions on church tax inquiries and examinations**

Text contains those laws in effect on May 26, 2016

From Title 26-INTERNAL REVENUE CODE

Subtitle F-Procedure and Administration

CHAPTER 78-DISCOVERY OF LIABILITY AND ENFORCEMENT OF TITLE

Subchapter A-Examination and Inspection

### **§7611. Restrictions on church tax inquiries and examinations**

#### **(a) Restrictions on inquiries**

##### **(1) In general**

The Secretary may begin a church tax inquiry only if-

- (A) the reasonable belief requirements of paragraph (2), and
- (B) the notice requirements of paragraph (3), have been met.

##### **(2) Reasonable belief requirements**

The requirements of this paragraph are met with respect to any church tax inquiry if an appropriate high-level Treasury official reasonably believes (on the basis of facts and circumstances recorded in writing) that the church-

- (A) may not be exempt, by reason of its status as a church, from tax under section 501(a), or
- (B) may be carrying on an unrelated trade or business (within the meaning of section 513) or otherwise engaged in activities subject to taxation under this title.

##### **(3) Inquiry notice requirements**

###### **(A) In general**

The requirements of this paragraph are met with respect to any church tax inquiry if, before beginning such inquiry, the Secretary provides written notice to the church of the beginning of such inquiry.

###### **(B) Contents of inquiry notice**

The notice required by this paragraph shall include-

- (i) an explanation of-
  - (I) the concerns which gave rise to such inquiry, and
  - (II) the general subject matter of such inquiry, and
- (ii) a general explanation of the applicable-
  - (I) administrative and constitutional provisions with respect to such inquiry (including the right to a conference with the Secretary before any examination of church records), and
  - (II) provisions of this title which authorize such inquiry or which may be otherwise involved in such inquiry.

#### **(b) Restrictions on examinations**

##### **(1) In general**

The Secretary may begin a church tax examination only if the requirements of paragraph (2) have been met and such examination may be made only-

(A) in the case of church records, to the extent necessary to determine the liability for, and the amount of, any tax imposed by this title, and

(B) in the case of religious activities, to the extent necessary to determine whether an organization claiming to be a church is a church for any period.

**(2) Notice of examination; opportunity for conference**

The requirements of this paragraph are met with respect to any church tax examination if-

(A) at least 15 days before the beginning of such examination, the Secretary provides the notice described in paragraph (3) to both the church and the appropriate regional counsel of the Internal Revenue Service, and

(B) the church has a reasonable time to participate in a conference described in paragraph (3)(A)(iii), but only if the church requests such a conference before the beginning of the examination.

**(3) Contents of examination notice, et cetera**

**(A) In general**

The notice described in this paragraph is a written notice which includes-

(i) a copy of the church tax inquiry notice provided to the church under subsection (a),

(ii) a description of the church records and activities which the Secretary seeks to examine,

(iii) an offer to have a conference between the church and the Secretary in order to discuss, and attempt to resolve, concerns relating to such examination, and

(iv) a copy of all documents which were collected or prepared by the Internal Revenue Service for use in such examination and the disclosure of which is required by the Freedom of Information Act (5 U.S.C. 552).

**(B) Earliest day examination notice may be provided**

The examination notice described in subparagraph (A) shall not be provided to the church before the 15th day after the date on which the church tax inquiry notice was provided to the church under subsection (a).

**(C) Opinion of regional counsel with respect to examination**

Any regional counsel of the Internal Revenue Service who receives an examination notice under paragraph (1) may, within 15 days after such notice is provided, submit to the regional commissioner for the region an advisory objection to the examination.

**(4) Examination of records and activities not specified in notice**

Within the course of a church tax examination which (at the time the examination begins) meets the requirements of paragraphs (1) and (2), the Secretary may examine any church records or religious activities which were not specified in the examination notice to the extent such examination meets the requirement of subparagraph (A) or (B) of paragraph (1) (whichever applies).

**(c) Limitation on period of inquiries and examinations**



**(1) Inquiries and examinations must be completed within 2 years**

**(A) In general**

The Secretary shall complete any church tax status inquiry or examination (and make a final determination with respect thereto) not later than the date which is 2 years after the examination notice date.

**(B) Inquiries not followed by examinations**

In the case of a church tax inquiry with respect to which there is no examination notice under subsection (b), the Secretary shall complete such inquiry (and make a final determination with respect thereto) not later than the date which is 90 days after the inquiry notice date.

**(2) Suspension of 2-year period**

The running of the 2-year period described in paragraph (1)(A) and the 90-day period in paragraph (1)(B) shall be suspended-

(A) for any period during which-

- (i) a judicial proceeding brought by the church against the Secretary with respect to the church tax inquiry or examination is pending or being appealed,
- (ii) a judicial proceeding brought by the Secretary against the church (or any official thereof) to compel compliance with any reasonable request of the Secretary in a church tax examination for examination of church records or religious activities is pending or being appealed, or
- (iii) the Secretary is unable to take actions with respect to the church tax inquiry or examination by reason of an order issued in any judicial proceeding brought under section 7609,

(B) for any period in excess of 20 days (but not in excess of 6 months) in which the church or its agents fail to comply with any reasonable request of the Secretary for church records or other information, or

(C) for any period mutually agreed upon by the Secretary and the church.

**(d) Limitations on revocation of tax-exempt status, etc.**

**(1) In general**

The Secretary may-

- (A) determine that an organization is not a church which-
  - (i) is exempt from taxation by reason of section 501(a), or
  - (ii) is described in section 170(c), or

(B)(i) send a notice of deficiency of any tax involved in a church tax examination, or

(ii) in the case of any tax with respect to which subchapter B of [chapter 63](#) (relating to deficiency procedures) does not apply, assess any underpayment of such tax involved in a church tax examination,

only if the appropriate regional counsel of the Internal Revenue Service determines in writing that there has been substantial compliance with the requirements of this section and approves in writing of such revocation, notice of deficiency, or assessment.

## **(2) Limitations on period of assessment**

### **(A) Revocation of tax-exempt status**

#### **(i) 3-year statute of limitations generally**

In the case of any church tax examination with respect to the revocation of tax-exempt status under section 501(a), any tax imposed by [chapter 1](#) (other than section 511) may be assessed, or a proceeding in court for collection of such tax may be begun without assessment, only for the 3 most recent taxable years ending before the examination notice date.

#### **(ii) 6-year statute of limitations where tax-exempt status revoked**

If an organization is not a church exempt from tax under section 501(a) for any of the 3 taxable years described in clause (i), clause (i) shall be applied by substituting "6 most recent taxable years" for "3 most recent taxable years".

### **(B) Unrelated business tax**

In the case of any church tax examination with respect to the tax imposed by section 511 (relating to unrelated business income), such tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, only with respect to the 6 most recent taxable years ending before the examination notice date.

### **(C) Exception where shorter statute of limitations otherwise applicable**

Subparagraphs (A) and (B) shall not be construed to increase the period otherwise applicable under subchapter A of [chapter 66](#) (relating to limitations on assessment and collection).

## **(e) Information not collected in substantial compliance with procedures to stay summons proceeding**

### **(1) In general**

If there has not been substantial compliance with-

- (A) the notice requirements of subsection (a) or (b),
- (B) the conference requirement described in subsection (b)(3)(A)(iii), or
- (C) the approval requirement of subsection (d)(1) (if applicable),

with respect to any church tax inquiry or examination, any proceeding to compel compliance with any summons with respect to such inquiry or examination shall be stayed until the court finds that all practicable steps to correct the noncompliance have been taken. The period applicable under paragraph (1) or subsection (c) shall not be suspended during the period of any stay under the preceding sentence.

### **(2) Remedy to be exclusive**

No suit may be maintained, and no defense may be raised in any proceeding (other than as provided in paragraph (1)), by reason of any noncompliance by the Secretary with the requirements of this section.

## **(f) Limitations on additional inquiries and examinations**

### **(1) In general**

If any church tax inquiry or examination with respect to any church is completed and does not result in-

(A) a revocation, notice of deficiency, or assessment described in subsection (d)(1), or

(B) a request by the Secretary for any significant change in the operational practices of the church (including the adequacy of accounting practices),

no other church tax inquiry or examination may begin with respect to such church during the applicable 5-year period unless such inquiry or examination is approved in writing by the Secretary or does not involve the same or similar issues involved in the preceding inquiry or examination. For purposes of the preceding sentence, an inquiry or examination shall be treated as completed not later than the expiration of the applicable period under paragraph (1) of subsection (c).

**(2) Applicable 5-year period**

For purposes of paragraph (1), the term "applicable 5-year period" means the 5-year period beginning on the date the notice taken into account for purposes of subsection (c)(1) was provided. For purposes of the preceding sentence, the rules of subsection (c)(2) shall apply.

**(g) Treatment of final report of revenue agent**

Any final report of an agent of the Internal Revenue Service shall be treated as a determination of the Secretary under paragraph (1) of section 7428(a), and any church receiving such a report shall be treated for purposes of sections 7428 and 7430 as having exhausted the administrative remedies available to it.

**(h) Definitions**

For purposes of this section-

**(1) Church**

The term "church" includes-

(A) any organization claiming to be a church, and

(B) any convention or association of churches.

**(2) Church tax inquiry**

The term "church tax inquiry" means any inquiry to a church (other than an examination) to serve as a basis for determining whether a church-

(A) is exempt from tax under section 501(a) by reason of its status as a church, or

(B) is carrying on an unrelated trade or business (within the meaning of section 513) or otherwise engaged in activities which may be subject to taxation under this title.

**(3) Church tax examination**

The term "church tax examination" means any examination for purposes of making a determination described in paragraph (2) of-

(A) church records at the request of the Internal Revenue Service, or

(B) the religious activities of any church.

**(4) Church records**

**(A) In general**

The term "church records" means all corporate and financial records regularly kept by a church, including corporate minute books and lists of members and contributors.

**(B) Exception**

Such term shall not include records acquired-

- (i) pursuant to a summons to which section 7609 applies, or
- (ii) from any governmental agency.

**(5) Inquiry notice date**

The term "inquiry notice date" means the date the notice with respect to a church tax inquiry is provided under subsection (a).

**(6) Examination notice date**

The term "examination notice date" means the date the notice with respect to a church tax examination is provided under subsection (b) to the church.

**(7) Appropriate high-level Treasury official**

The term "appropriate high-level Treasury official" means the Secretary of the Treasury or any delegate of the Secretary whose rank is no lower than that of a principal Internal Revenue officer for an internal revenue region.

**(i) Section not to apply to criminal investigations, etc.**

This section shall not apply to-

- (1) any criminal investigation,
- (2) any inquiry or examination relating to the tax liability of any person other than a church,
- (3) any assessment under section 6851 (relating to termination assessments of income tax), section 6852 (relating to termination assessments in case of flagrant political expenditures of section 501(c)(3) organizations), or section 6861 (relating to jeopardy assessments of income taxes, etc.),
- (4) any willful attempt to defeat or evade any tax imposed by this title, or
- (5) any knowing failure to file a return of tax imposed by this title.

(Added Pub. L. 98-369, div. A, title X, §1033(a), July 18, 1984, 98 Stat. 1034 ; amended Pub. L. 99-514, title XVIII, §1899A(61), (62), Oct. 22, 1986, 100 Stat. 2962 ; Pub. L. 100-203, title X, §10713(b)(2)(G), Dec. 22, 1987, 101 Stat. 1330-470 ; Pub. L. 100-647, title I, §1018(u)(49), Nov. 10, 1988, 102 Stat. 3593 ; Pub. L. 101-239, title VII, §7822(d)(1), Dec. 19, 1989, 103 Stat. 2425 ; Pub. L. 104-188, title I, §1704(t)(59), Aug. 20, 1996, 110 Stat. 1890 ; Pub. L. 105-206, title I, §1102(e)(3), July 22, 1998, 112 Stat. 705 .)

**PRIOR PROVISIONS**

A prior section 7611 was renumbered [section 7613 of this title](#).

**AMENDMENTS**

**1998-**Subsec. (f)(1). Pub. L. 105-206 substituted "Secretary" for "Assistant Commissioner for Employee Plans and Exempt Organizations of the Internal Revenue Service" in concluding provisions.

**1996**-Subsec. (h)(7). Pub. L. 104–188 substituted "appropriate" for "appropriiate" in text.

**1989**-Subsec. (i)(3). Pub. L. 101–239 made technical correction to directory language of Pub. L. 100–203, see 1987 Amendment note below.

**1988**-Subsec. (i)(5). Pub. L. 100–647 substituted "this title" for "the title".

**1987**-Subsec. (i)(3). Pub. L. 100–203, as amended by Pub. L. 101–239, substituted ", section 6852 (relating to termination assessments in case of flagrant political expenditures of section 501(c)(3) organizations), or section 6861 (relating to jeopardy assessments of income taxes, etc.)," for "or section 6861 (relating to jeopardy assessments of income taxes, etc.),".

**1986**-Subsec. (a)(1)(B). Pub. L. 99–514, §1899A(62), reenacted subpar. (B) without change.

Subsec. (i). Pub. L. 99–514, §1899A(61), redesignated pars. (A) to (E) as (1) to (5), in par. (3), substituted "etc.)" for "etc)", and in par. (5), substituted "the title" for "the title".

#### **EFFECTIVE DATE OF 1989 AMENDMENT**

Amendment by Pub. L. 101–239 effective as if included in the provision of the Revenue Act of 1987, Pub. L. 100–203, title X, to which such amendment relates, see section 7823 of Pub. L. 101–239, set out as a note under [section 26 of this title](#).

#### **EFFECTIVE DATE OF 1988 AMENDMENT**

Amendment by Pub. L. 100–647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99–514, to which such amendment relates, see section 1019(a) of Pub. L. 100–647, set out as a note under [section 1 of this title](#).

#### **EFFECTIVE DATE**

Pub. L. 98–369, div. A, title X, §1033(d), July 18, 1984, 98 Stat. 1039 , provided that: "The amendments made by this section [enacting this section and amending [sections 7428 and 7605 of this title](#)] shall apply with respect to inquiries and examinations beginning after December 31, 1984."

#### **PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989**

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101–1147 and 1171–1177] or title XVIII [§§1800–1899A] of Pub. L. 99–514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99–514, as amended, set out as a note under [section 401 of this title](#).

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:7611 edition:prelim\) OR \(granuleid:USC-prelim-title26-section7611\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:7611 edition:prelim) OR (granuleid:USC-prelim-title26-section7611)&f=treesort&edition=prelim&num=0&jumpTo=true)