

The Rapture, Spiritual Marriage & Revelations of **THEIRS**

*The Intoxicating Spirits of **Title 27** - Code of Federal Regulations
Manifesting a Spiritual Marriage with Sections of **Title 26** of IRC*



*Why are **Title 27 Code of Federal Regulations** mixed with Sections for “Income Taxes” ?*

Title 27 of the United States Code outlines the role of intoxicating liquors in the United States Code.

- Title 27 - INTOXICATING LIQUORS
 - **27 U.S.C. ch. 1**—General Provisions
 - **27 U.S.C. ch. 2**—Prohibition of Intoxicating Beverages
 - **27 U.S.C. ch. 2a**—Beer, Ale, Porter, and Similar Fermented Liquor
 - **27 U.S.C. ch. 3**—Industrial Alcohol
 - **27 U.S.C. ch. 4**—Penalties
 - **27 U.S.C. ch. 5**—Prohibition Reorganization Act of 1930
 - **27 U.S.C. ch. 6**—Transportation in Interstate Commerce
 - **27 U.S.C. ch. 7**—Liquor Law Repeal and Enforcement Act
 - **27 U.S.C. ch. 8**—Federal Alcohol Administration Act
 - **27 U.S.C. ch. 9**—Liquor Enforcement Act of 1936

There is a total of 19 other Titles of the U.S. Code and 1 repealed Title that have Code of Federal Regulations written within Title 26 sections of the Internal Revenue Code regarding income taxes.

- United States Code
 - Title 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES
 - Title 6 - DOMESTIC SECURITY
 - Title 7 - AGRICULTURE
 - Title 10 - ARMED FORCES

- Title 11- BANKRUPTCY
- Title 12 - BANKS AND BANKING
- Title 16 - CONSERVATION
- Title 19 - CUSTOMS DUTIES
- Title 20 - EDUCATION
- Title 22 - FOREIGN RELATIONS AND INTERCOURSE
- Title 23 - HIGHWAYS
- Title 25 - INDIANS
- Title 26 - INTERNAL REVENUE CODE
- Title 27 - INTOXICATING LIQUORS
- Title 29 - LABOR
- Title 31 - MONEY AND FINANCE
- Title 32 - NATIONAL GUARD
- Title 34- Repealed
- Title 36 - PATRIOTIC AND NATIONAL OBSERVANCES, CEREMONIES, AND ORGANIZATIONS
- Title 40 - PUBLIC BUILDINGS, PROPERTY, AND WORKS
- Title 42 - THE PUBLIC HEALTH AND WELFARE

Federal Question: Where is [§ 6331](#) written regulations for 26 U.S. Code § 1 - Tax imposed?

Why is [26 U.S.C. § 6331](#) used to enforce the collection of income taxes on individuals under Title 26 when the Code of Federal Regulation (CFR) for this section of [law is written for:](#)

Title 27 –Intoxicating Liquors.

Section, §	CFR Title	Part(s)
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6331	27	70
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This is taken from the [Parallel Table of Authorities and Rules](#) provided by GPO [Government Printing Office].

[U.S. Code](#) > [Title 26](#) > [Subtitle F](#) > [Chapter 64](#) > [Subchapter D](#) > [Part II](#) > § 6331

26 U.S. Code § 6331 - Levy and distraint

(a) Authority of Secretary

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section [6334](#)) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

(b) Seizure and sale of property

The term “levy” as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection (e), a levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the Secretary may levy upon property or rights to property, he may seize and sell such property or rights to property (whether real or personal, tangible or intangible).

(c) Successive seizures

Whenever any property or right to property upon which levy has been made by virtue of subsection (a) is not sufficient to satisfy the claim of the United States for which levy is made, the Secretary may, thereafter, and as often as may be necessary, proceed to levy in like manner upon any other property liable to levy of the person against whom such claim exists, until the amount due from him, together with all expenses, is fully paid.

(d) Requirement of notice before levy

(1) In general

Levy may be made under subsection (a) upon the salary or wages or other property of any person with respect to any unpaid tax only after the Secretary has notified such person in writing of his intention to make such levy.

(2) 30-day requirement

The notice required under paragraph (1) shall be—

- (A) given in person,
 - (B) left at the dwelling or usual place of business of such person, or
 - (C) sent by certified or registered mail to such persons’s last known address,
- no less than 30 days before the day of the levy.

(3) Jeopardy

Paragraph (1) shall not apply to a levy if the Secretary has made a finding under the last sentence of subsection (a) that the collection of tax is in jeopardy.

(4) Information included with notice

The notice required under paragraph (1) shall include a brief statement which sets forth in simple and nontechnical terms—

- (A) the provisions of this title relating to levy and sale of property,
- (B) the procedures applicable to the levy and sale of property under this title,
- (C) the administrative appeals available to the taxpayer with respect to such levy and sale and the procedures relating to such appeals,
- (D) the alternatives available to taxpayers which could prevent levy on the property (including installment agreements under section 6159),
- (E) the provisions of this title relating to redemption of property and release of liens on property, and
- (F) the procedures applicable to the redemption of property and the release of a lien on property under this title.

(e) Continuing levy on salary and wages

The effect of a levy on salary or wages payable to or received by a taxpayer shall be continuous from the date such levy is first made until such levy is released under section 6343.

(f) Uneconomical levy

No levy may be made on any property if the amount of the expenses which the Secretary estimates (at the time of levy) would be incurred by the Secretary with respect to the levy and sale of such property exceeds the fair market value of such property at the time of levy.

(g) Levy on appearance date of summons

(1) In general

No levy may be made on the property of any person on any day on which such person (or officer or employee of such person) is required to appear in response to a summons issued by the Secretary for the purpose of collecting any underpayment of tax.

(2) No application in case of jeopardy

This subsection shall not apply if the Secretary finds that the collection of tax is in jeopardy.

(h) Continuing levy on certain payments

(1) In general

If the Secretary approves a levy under this subsection, the effect of such levy on specified payments to or received by a taxpayer shall be continuous from the date such levy is first made until such levy is released. Notwithstanding section 6334, such continuous levy shall attach to up to 15 percent of any specified payment due to the taxpayer.

(2) Specified payment

For the purposes of paragraph (1), the term “specified payment” means—

- (A) any Federal payment other than a payment for which eligibility is based on the income or assets (or both) of a payee,
- (B) any payment described in paragraph (4), (7), (9), or (11) of section 6334(a), and
- (C) any annuity or pension payment under the Railroad Retirement Act or benefit under the Railroad Unemployment Insurance Act.

(3) Increase in levy for certain payments

Paragraph (1) shall be applied by substituting “100 percent” for “15 percent” in the case of any specified payment due to a vendor of property, goods, or services sold or leased to the Federal Government.

(i) No levy during pendency of proceedings for refund of divisible tax

(1) In general

No levy may be made under subsection (a) on the property or rights to property of any person with respect to any unpaid divisible tax during the pendency of any proceeding brought by such person in a proper Federal trial court for the recovery of any portion of such divisible tax which was paid by such person if—

(A) the decision in such proceeding would be res judicata with respect to such unpaid tax; or

(B) such person would be collaterally estopped from contesting such unpaid tax by reason of such proceeding.

(2) Divisible tax

For purposes of paragraph (1), the term “divisible tax” means—

(A) any tax imposed by subtitle C; and

(B) the penalty imposed by section 6672 with respect to any such tax.

(3) Exceptions

(A) Certain unpaid taxes

This subsection shall not apply with respect to any unpaid tax if—

(i) the taxpayer files a written notice with the Secretary which waives the restriction imposed by this subsection on levy with respect to such tax; or

(ii) the Secretary finds that the collection of such tax is in jeopardy.

(B) Certain levies

This subsection shall not apply to—

(i) any levy to carry out an offset under section 6402; and

(ii) any levy which was first made before the date that the applicable proceeding under this subsection commenced.

(4) Limitation on collection activity; authority to enjoin collection

(A) Limitation on collection

No proceeding in court for the collection of any unpaid tax to which paragraph (1) applies shall be begun by the Secretary during the pendency of a proceeding under such paragraph. This subparagraph shall not apply to—

(i) any counterclaim in a proceeding under such paragraph; or

(ii) any proceeding relating to a proceeding under such paragraph.

(B) Authority to enjoin

Notwithstanding section 7421(a), a levy or collection proceeding prohibited by this subsection may be enjoined (during the period such prohibition is in force) by the court in which the proceeding under paragraph (1) is brought.

(5) Suspension of statute of limitations on collection

The period of limitations under section 6502 shall be suspended for the period during which the Secretary is prohibited under this subsection from making a levy.

(6) Pendency of proceeding

For purposes of this subsection, a proceeding is pending beginning on the date such proceeding commences and ending on the date that a final order or judgment from which an appeal may be taken is entered in such proceeding.

(j) No levy before investigation of status of property

(1) In general

For purposes of applying the provisions of this subchapter, no levy may be made on any property or right to property which is to be sold under section 6335 until a thorough investigation of the status of such property has been completed.

(2) Elements in investigation

For purposes of paragraph (1), an investigation of the status of any property shall include—

(A) a verification of the taxpayer’s liability;

(B) the completion of an analysis under subsection (f);

(C) the determination that the equity in such property is sufficient to yield net proceeds from the sale of such property to apply to such liability; and

(D) a thorough consideration of alternative collection methods.

(k) No levy while certain offers pending or installment agreement pending or in effect

(1) Offer-in-compromise pending

No levy may be made under subsection (a) on the property or rights to property of any person with respect to any unpaid tax—

(A) during the period that an offer-in-compromise by such person under section 7122 of such unpaid tax is pending with the Secretary; and

(B) if such offer is rejected by the Secretary, during the 30 days thereafter (and, if an appeal of such rejection is filed within such 30 days, during the period that such appeal is pending).

For purposes of subparagraph (A), an offer is pending beginning on the date the Secretary accepts such offer for processing.

(2) Installment agreements

No levy may be made under subsection (a) on the property or rights to property of any person with respect to any unpaid tax—

(A) during the period that an offer by such person for an installment agreement under section 6159 for payment of such unpaid tax is pending with the Secretary;

(B) if such offer is rejected by the Secretary, during the 30 days thereafter (and, if an appeal of such rejection is filed within such 30 days, during the period that such appeal is pending);

(C) during the period that such an installment agreement for payment of such unpaid tax is in effect; and

(D) if such agreement is terminated by the Secretary, during the 30 days thereafter (and, if an appeal of such termination is filed within such 30 days, during the period that such appeal is pending).

(3) Certain rules to apply

Rules similar to the rules of—

(A) paragraphs (3) and (4) of subsection (i), and
(B) except in the case of paragraph (2)(C), paragraph (5) of subsection (i), shall apply for purposes of this subsection.

(1) Cross references

- (1) For provisions relating to jeopardy, see subchapter A of chapter 70.
- (2) For proceedings applicable to sale of seized property see section 6335.
- (3) For release and notice of release of levy, see section 6343.

Source

(Aug. 16, 1954, ch. 736, 68A Stat. 783; Pub. L. 89–719, title I, § 104(a), Nov. 2, 1966, 80 Stat. 1135; Pub. L. 92–178, title II, § 211(a), Dec. 10, 1971, 85 Stat. 520; Pub. L. 94–455, title XII, § 1209(d)(1), (2), (4), title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1710, 1711, 1834; Pub. L. 97–248, title III, § 349(a), Sept. 3, 1982, 96 Stat. 639; Pub. L. 98–369, div. A, title VII, § 714(o), July 18, 1984, 98 Stat. 964; Pub. L. 100–647, title VI, § 6236(a), (b), (d), Nov. 10, 1988, 102 Stat. 3737, 3739; Pub. L. 105–34, title X, § 1024(a), Aug. 5, 1997, 111 Stat. 923; Pub. L. 105–206, title III, §§ 3433(a), 3444(a), 3462(b), title VI, § 6010(f), July 22, 1998, 112 Stat. 759, 762, 765, 814; Pub. L. 106–554, § 1(a)(7) [title III, § 313(b)(3)], Dec. 21, 2000, 114 Stat. 2763, 2763A–642; Pub. L. 107–147, title IV, § 416(e)(1), Mar. 9, 2002, 116 Stat. 55; Pub. L. 108–357, title VIII, § 887(a), Oct. 22, 2004, 118 Stat. 1641; Pub. L. 112–56, title III, § 301(a), Nov. 21, 2011, 125 Stat. 733.)

References in Text

The Railroad Retirement Act, referred to in subsec. (h)(2)(C), is act Aug. 29, 1935, ch. 812, as amended generally by Pub. L. 93–445, title I, § 101, Oct. 16, 1974, 88 Stat. 1305, known as the Railroad Retirement Act of 1974, which is classified generally to subchapter IV (§ 231 et seq.) of chapter 9 of Title 45, Railroads. For further details and complete classification of this Act to the Code, see Codification note set out preceding section 231 of Title 45, section 231t of Title 45, and Tables.

The Railroad Unemployment Insurance Act, referred to in subsec. (h)(2)(C), is act June 25, 1938, ch. 680, 52 Stat. 1094, as amended, which is classified principally to chapter 11 (§ 351 et seq.) of Title 45, Railroads. For complete classification of this Act to the Code, see section 367 of Title 45 and Tables.

Amendments

2011—Subsec. (h)(3). Pub. L. 112–56 substituted “property, goods, or services” for “goods or services”.

2004—Subsec. (h)(3). Pub. L. 108–357 added par. (3).

2002—Subsec. (k)(3). Pub. L. 107–147 reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “Rules similar to the rules of paragraphs (3) and (4) of subsection (i) shall apply for purposes of this subsection.”

2000—Subsec. (k)(3). Pub. L. 106–554 substituted “(3) and (4)” for “(3), (4), and (5)”.

1998—Subsec. (h)(1). Pub. L. 105–206, § 6010(f), substituted “If the Secretary approves a levy under this subsection, the effect of such levy” for “The effect of a levy”.

Subsec. (i). Pub. L. 105–206, § 3433(a), added subsec. (i). Former subsec. (i) redesignated (j).

Subsec. (j). Pub. L. 105–206, § 3444(a), added subsec. (j). Former subsec. (j) redesignated (k).

Pub. L. 105–206, § 3433(a), redesignated subsec. (i) as (j).

Subsec. (k). Pub. L. 105–206, § 3462(b), added subsec. (k). Former subsec. (k) redesignated (l).

Pub. L. 105–206, § 3444(a), redesignated subsec. (j) as (k).

Subsec. (l). Pub. L. 105–206, § 3462(b), redesignated subsec. (k) as (l).

1997—Subsecs. (h), (i). Pub. L. 105–34 added subsec. (h) and redesignated former subsec. (h) as (i).

1988—Subsec. (d)(2). Pub. L. 100–647, § 6236(a)(1), (2), substituted “30-day” for “10-day” in heading and “30 days” for “10 days” in text.

Subsec. (d)(4). Pub. L. 100–647, § 6236(a)(3), added par. (4).

Subsec. (e). Pub. L. 100–647, § 6236(b)(1), amended subsec. (e) generally. Prior to amendment, subsec. (e) consisted of two pars. relating to effect of continuing levy on salary and wages and release and notice of release of levy.

Subsecs. (f), (g). Pub. L. 100–647, § 6236(d), added subsecs. (f) and (g). Former subsec. (f) redesignated (h).

Subsec. (h). Pub. L. 100–647, § 6236(b)(2), (d), redesignated subsec. (f) as (h) and added par. (3).

1984—Subsec. (b). Pub. L. 98–369 substituted “subsection (e)” for “subsection (d)(3)”.

1982—Subsec. (d). Pub. L. 97–248 inserted authority to levy upon property other than salary or wages, substituted “person” for “individual” wherever appearing, designated second sentence of former par. (1) as par. (2) and in par. (2)(C) as so designated substituted “certified or registered mail” for “mail”, and redesignated former par. (2) as (3) and former par. (3) as subsec. (e).

Subsec. (e). Pub. L. 97–248 redesignated former subsec. (d)(3) as (e). Former subsec. (e) redesignated (f).

Subsec. (f). Pub. L. 97–248 redesignated former subsec. (e) as (f).

1976—Subsec. (a). Pub. L. 94–455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary” wherever appearing.

Subsec. (b). Pub. L. 94–455, §§ 1209(d)(2), 1906(b)(13)(A), substituted in second sentence “Except as otherwise provided in subsection (d)(3), a levy” for “A levy” and struck out “or his delegate” after “Secretary”.

Subsec. (c). Pub. L. 94–455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (d)(1). [Pub. L. 94-455](#), §§ 1209(d)(4), 1906(b)(13)(A), struck out provision that no additional notice shall be required in the case of successive levies with respect to such tax and “or his delegate” after “Secretary”.

Subsec. (d)(2). [Pub. L. 94-455](#), § 1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (d)(3). [Pub. L. 94-455](#), § 1209(d)(1), added par. (3).

1971—Subsecs. (d), (e). [Pub. L. 92-178](#) added subsec. (d) and redesignated former subsec. (d) as (e).

1966—Subsec. (b). [Pub. L. 89-719](#) inserted sentence providing that a levy shall extend only to property possessed and obligations existing at the time thereof.

Effective Date of 2011 Amendment

[Pub. L. 112-56](#), title III, § 301(b), Nov. 21, 2011, [125 Stat. 733](#), provided that: “The amendment made by this section [amending this section] shall apply to levies issued after the date of the enactment of this Act [Nov. 21, 2011].”

Effective Date of 2004 Amendment

[Pub. L. 108-357](#), title VIII, § 887(b), Oct. 22, 2004, [118 Stat. 1642](#), provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Oct. 22, 2004].”

Effective Date of 2002 Amendment

[Pub. L. 107-147](#), title IV, § 416(e)(2), Mar. 9, 2002, [116 Stat. 55](#), provided that: “The amendment made by this subsection [amending this section] shall take effect on the date of the enactment of this Act [Mar. 9, 2002].”

Effective Date of 1998 Amendment

[Pub. L. 105-206](#), title III, § 3433(b), July 22, 1998, [112 Stat. 760](#), provided that: “The amendment made by this section [amending this section] shall apply to unpaid tax attributable to taxable periods beginning after December 31, 1998.”

[Pub. L. 105-206](#), title III, § 3444(b), July 22, 1998, [112 Stat. 762](#), provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 22, 1998].”

[Pub. L. 105-206](#), title III, § 3462(e), July 22, 1998, [112 Stat. 766](#), provided that:

“(1) In general.—The amendments made by this section [amending this section and sections [6159](#) and [7122](#) of this title] shall apply to proposed offers-in-compromise and installment agreements submitted after the date of the enactment of this Act [July 22, 1998].”

“(2) Suspension of collection by levy.—The amendment made by subsection (b) [amending this section] shall apply to offers-in-compromise pending on or made after December 31, 1999.”

Amendment by section 6010(f) of [Pub. L. 105-206](#) effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, [Pub. L. 105-34](#), to which such amendment relates, see section 6024 of [Pub. L. 105-206](#), set out as a note under section 1 of this title.

Effective Date of 1997 Amendment

[Pub. L. 105-34](#), title X, § 1024(b), Aug. 5, 1997, [111 Stat. 924](#), provided that: “The amendment made by subsection (a) [amending this section] shall apply to levies issued after the date of the enactment of this Act [Aug. 5, 1997].”

Effective Date of 1988 Amendment

[Pub. L. 100-647](#), title VI, § 6236(h), Nov. 10, 1988, [102 Stat. 3740](#), provided that:

“(1) In general.—The amendments made by this section (other than subsection (g)) [amending this section and sections [6332](#), [6334](#), and [6343](#) of this title] shall apply to levies issued on or after July 1, 1989.

“(2) Subsection (g).—The amendment made by subsection (g) [amending section [6335](#) of this title] shall apply to requests made on or after January 1, 1989.”

Effective Date of 1984 Amendment

Amendment by [Pub. L. 98-369](#) effective as if included in the provision of the Tax Equity and Fiscal Responsibility Act of 1982, [Pub. L. 97-248](#), to which such amendment relates, see section 715 of [Pub. L. 98-369](#), set out as a note under section 31 of this title.

Effective Date of 1982 Amendment

[Pub. L. 97-248](#), title III, § 349(b), Sept. 3, 1982, [96 Stat. 639](#), provided that: “The amendment made by subsection (a) [amending this section] shall apply to levies made after December 31, 1982.”

Effective Date of 1976 Amendment

Amendment by section 1209(d)(1), (2), (4) of [Pub. L. 94-455](#) effective only with respect to levies made after Feb. 28, 1977, see section 1209(e) of [Pub. L. 94-455](#) as amended by section 2(c) of [Pub. L. 94-528](#), Oct. 17, 1976, [90 Stat. 2483](#), set out as a note under section [6334](#) of this title.

Effective Date of 1971 Amendment

[Pub. L. 92-178](#), title II, § 211(b), Dec. 10, 1971, [85 Stat. 520](#), provided that: “The amendments made by this section [amending this section] shall apply with respect to levies made after March 31, 1972.”

Effective Date of 1966 Amendment

Amendment by [Pub. L. 89-719](#) applicable after Nov. 2, 1966, regardless of when title or lien of United States arose or when lien or interest of another person was acquired, with certain exceptions, see section [114 \(a\)-\(c\)](#) of [Pub. L. 89-719](#), set out as a note under section [6323](#) of this title.

Written determinations for this section

These documents, sometimes referred to as "Private Letter Rulings", are taken from the [IRS Written Determinations page](#); the IRS also publishes a [fuller explanation](#) of what they are and what they mean. The collection is updated (at our end) daily. It appears that the IRS updates their listing every Friday.

Note that the IRS often titles documents in a very plain-vanilla, duplicative way. **Do not assume that identically-titled documents are the same, or that a later document supersedes another with the same title.** That is unlikely to be the case.

Release dates appear exactly as we get them from the IRS. Some are clearly wrong, but we have made no attempt to correct them, as we have no way guess correctly in all cases, and do not wish to add to the confusion.

We truncate results at 20000 items. After that, you're on your own.

- [Levy and Distraint](#) : 2015-05-22
- [Property Exempt From Levy](#) : 2015-05-22
- [Levy and Distraint](#) : 2015-05-15
- [Levy and Distraint](#) : 2014-11-21
- [Levy and Distraint](#) : 2014-03-14
- [Banks](#) : 2014-01-24
- [Levy and Distraint](#) : 2013-12-13
- [Bank Deposit](#) : 2013-12-13
- [Levy and Distraint](#) : 2013-04-19
- [Property Exempt From Levy](#) : 2013-04-19
- [Levy and Distraint](#) : 2013-03-08
- [Levy and Distraint](#) : 2013-01-11
- [Salary and Wages . . .](#) : 2013-01-11
- [Failure to Surrender Property \(See 6332.00-00\)](#) : 2012-11-30
- [Levy and Distraint](#) : 2012-11-30
- [Exempt Property \(See 6334.00-00\)](#) : 2012-11-30
- [Levy and Distraint](#) : 2012-11-30
- [Levy and Distraint](#) : 2012-10-05
- [Levy and Distraint](#) : 2012-06-01
- [Special Rules for Pensions, Annuities, and Certain Other Deferred Income](#) : 2012-06-01
- [Levy Procedure](#) : 2012-04-06
- [Interest of Taxpayer](#) : 2011-04-29
- [Levy and Distraint](#) : 2011-04-22
- [Lien for Taxes \(Lien Right v. No Lien Right\)](#) : 2011-04-22
- [Levy and Distraint](#) : 2011-04-15
- [Levy Procedure](#) : 2011-03-18
- [Authority to Release Levy](#) : 2011-02-18
- [Levy and Distraint](#) : 2011-02-18
- [Miscellaneous Issues](#) : 2011-02-18
- [Levy and Distraint](#) : 2011-02-18
- [Lien for Taxes \(Lien Right v. No Lien Right\)](#) : 2011-02-18
- [Property Subject v. Not Subject to Lien \(See 6301.12-00\)](#) : 2011-01-07
- [Interest of Taxpayer](#) : 2011-01-07
- [Enforcement of Levy](#) : 2010-10-15
- [Failure to Surrender Property \(See 6332.00-00\)](#) : 2010-10-15
- [Levy Procedure](#) : 2010-09-10
- [Levy and Distraint](#) : 2010-07-30

- Levy Procedure : 2010-07-30
- Abatements : 2010-07-16
- Levy and Distraint : 2010-07-16
- Levy Procedure : 2010-06-18
- Levy and Distraint : 2010-06-04
- Levy and Distraint : 2010-05-28
- Property Exempt From Levy : 2010-04-30
- Administrative Policy : 2010-04-30
- Levy and Distraint : 2010-01-29
- Waivers : 2010-01-29
- Grants to Individuals : 2009-11-13
- Grants to Individuals : 2009-11-13
- Levy and Distraint : 2009-11-13
- Levy and Distraint : 2009-11-13
- Banks : 2009-09-18
- Bank Accounts--General (See 6331.31-00) : 2009-09-18
- Levy and Distraint : 2009-07-10
- Levy and Distraint : 2009-07-02
- Health Savings Accounts : 2009-07-02
- Levy and Distraint : 2009-06-26
- Authority to Release Levy : 2009-05-29
- Levy and Distraint : 2009-05-29
- Offers in Compromises : 2009-05-29
- Administrative Policy : 2009-04-17
- Performance of Particular Services for Members : 2009-04-17
- Performance of Particular Services for Members : 2009-04-17
- Performance of Particular Services for Members : 2009-04-10
- Performance of Particular Services for Members : 2009-04-10
- Levy and Distraint : 2009-04-17
- Levy and Distraint : 2009-04-17
- Levy and Distraint : 2009-04-10
- Levy and Distraint : 2009-04-10
- Levy Procedure : 2009-03-13
- Levy Procedure : 2009-03-06
- Levy and Distraint : 2009-02-27
- Property Exempt From Levy : 2009-02-27
- Levy and Distraint : 2008-12-19
- Levy and Distraint : 2008-12-19
- Levy and Distraint : 2008-11-28
- Levy and Distraint : 2008-09-05
- Levy and Distraint : 2008-08-29
- Levy and Distraint : 2008-05-09
- Levy Procedure : 2008-04-11
- Levy and Distraint : 2006-04-07
- Levy Procedure : 2005-09-02
- Administrative Policy : 2005-09-02
- Levy Procedure : 2005-06-03
- Levy and Distraint : 2003-07-25
- Levy and Distraint : 2003-01-03
- Collection Due Process - Levy : 2003-01-03
- Sale of Seized Property : 2003-01-03
- Levy and Distraint : 2002-08-30
- Lien for Taxes (Lien Right v. No Lien Right) : 2002-08-30

- [Levy and Distraint](#) : 2002-08-16
- [Levy Procedure](#) : 2001-04-13
- [Levy and Distraint](#) : 2000-03-03
- [Levy and Distraint](#) : 1999-10-01
- [Enforcement of Levy](#) : 1999-07-30
- [Exempt Property \(See 6334.00-00\)](#) : 1999-07-30
- [Property of Third Person](#) : 1999-07-30
- [Levy and Distraint](#) : 1999-07-09
- [Increase in Penalty for Failure to Pay Tax](#) : 1999-07-09
- [Notice and Demand](#) : 1999-07-09

This is a list of parts within the [Code of Federal Regulations](#) for which this US Code section provides rulemaking authority. This list is taken from the [Parallel Table of Authorities and Rules](#) provided by [GPO \[Government Printing Office\]](#). It is not guaranteed to be accurate or up-to-date, though we do refresh the database weekly. More limitations on accuracy are described at the GPO site.

[27 CFR - Alcohol, Tobacco Products and Firearms](#)

27 CFR Part 70 - PROCEDURE AND ADMINISTRATION

<https://www.law.cornell.edu/uscode/text/26/6331>

Federal Question: Where is § 6335 written regulations for 26 U.S. Code § 1 - Tax imposed?

Why is 26 U.S.C. § 6335 used to enforce the collection of income taxes on individuals under Title 26 when the Code of Federal Regulation (CFR) for this section of law is written for:

Title 27 –Intoxicating Liquors.

Section, § CFR Title Part(s)

[6335](#) [27](#) [70](#)

This is taken from the Parallel Table of Authorities and Rules provided by GPO [Government Printing Office].

[U.S. Code](#) > [Title 26](#) > [Subtitle F](#) > [Chapter 64](#) > [Subchapter D](#) > [Part II](#) > § 6335

26 U.S. Code § 6335 - Sale of seized property

(a) Notice of seizure

As soon as practicable after seizure of property, notice in writing shall be given by the Secretary to the owner of the property (or, in the case of personal property, the possessor thereof), or shall be left at his usual place of abode or business if he has such within the internal revenue district where the seizure is made. If the owner cannot be readily located, or has no dwelling or place of business within such district, the notice may be mailed to his last known address. Such notice shall specify the sum demanded and shall contain, in the case of personal property, an account of the property seized and, in the case of real property, a description with reasonable certainty of the property seized.

(b) Notice of sale

The Secretary shall as soon as practicable after the seizure of the property give notice to the owner, in the manner prescribed in subsection (a), and shall cause a notification to be published in some newspaper published or generally circulated within the county wherein such seizure is made, or if there be no newspaper published or generally circulated in such county, shall post such notice at the post office nearest the place where the seizure is made, and in not less than two other public places. Such notice shall specify the property to be sold, and the time, place, manner, and conditions of the sale thereof. Whenever levy is made without regard to the 10-day period provided in section 6331 (a), public notice of sale of the property seized shall not be made within such 10-day period unless section 6336 (relating to sale of perishable goods) is applicable.

(c) Sale of indivisible property

If any property liable to levy is not divisible, so as to enable the Secretary by sale of a part thereof to raise the whole amount of the tax and expenses, the whole of such property shall be sold.

(d) Time and place of sale

The time of sale shall not be less than 10 days nor more than 40 days from the time of giving public notice under subsection (b). The place of sale shall be within the county in which the property is seized, except by special order of the Secretary.

(e) Manner and conditions of sale

(1) In general

(A) Determinations relating to minimum price

Before the sale of property seized by levy, the Secretary shall determine—

(i) a minimum price below which such property shall not be sold (taking into account the expense of making the levy and conducting the sale), and

(ii) whether, on the basis of criteria prescribed by the Secretary, the purchase of such property by the United States at such minimum price would be in the best interest of the United States.

(B) Sale to highest bidder at or above minimum price

If, at the sale, one or more persons offer to purchase such property for not less than the amount of the minimum price, the property shall be declared sold to the highest bidder.

(C) Property deemed sold to United States at minimum price in certain cases

If no person offers the amount of the minimum price for such property at the sale and the Secretary has determined that the purchase of such property by the United States would be in the best interest of the United States, the property shall be declared to be sold to the United States at such minimum price.

(D) Release to owner in other cases

If, at the sale, the property is not declared sold under subparagraph (B) or (C), the property shall be released to the owner thereof and the expense of the levy and sale shall be added to the amount of tax for the collection of which the levy was made. Any property released under this subparagraph shall remain subject to any lien imposed by subchapter C.

(2) Additional rules applicable to sale

The Secretary shall by regulations prescribe the manner and other conditions of the sale of property seized by levy. If one or more alternative methods or conditions are permitted by regulations, the Secretary shall select the alternatives applicable to the sale. Such regulations shall provide:

(A) That the sale shall not be conducted in any manner other than—

(i) by public auction, or

(ii) by public sale under sealed bids.

(B) In the case of the seizure of several items of property, whether such items shall be offered separately, in groups, or in the aggregate; and whether such property shall be offered both separately (or in groups) and in the aggregate, and sold under whichever method produces the highest aggregate amount.

(C) Whether the announcement of the minimum price determined by the Secretary may be delayed until the receipt of the highest bid.

(D) Whether payment in full shall be required at the time of acceptance of a bid, or whether a part of such payment may be deferred for such period (not to exceed 1 month) as may be determined by the Secretary to be appropriate.

(E) The extent to which methods (including advertising) in addition to those prescribed in subsection (b) may be used in giving notice of the sale.

(F) Under what circumstances the Secretary may adjourn the sale from time to time (but such adjournments shall not be for a period to exceed in all 1 month).

(3) Payment of amount bid

If payment in full is required at the time of acceptance of a bid and is not then and there paid, the Secretary shall forthwith proceed to again sell the property in the manner provided in this subsection. If the conditions of the sale permit part of the payment to be deferred, and if such part is not paid within the prescribed period, suit may be instituted against the purchaser for the purchase price or such part thereof as has not been paid, together with interest at the rate of 6 percent per annum from the date of the sale; or, in the discretion of the Secretary, the sale may be declared by the Secretary to be null and void for failure to make full payment of the purchase price and the property may again be advertised and sold as provided in subsections (b) and (c) and this subsection. In the event of such readvertisement and sale any new purchaser shall receive such property or rights to property, free and clear of any claim or right of the former defaulting purchaser, of any nature whatsoever, and the amount paid upon the bid price by such defaulting purchaser shall be forfeited.

(4) Cross reference

For provision providing for civil damages for violation of paragraph (1)(A)(i), see section 7433.

(f) Right to request sale of seized property within 60 days

The owner of any property seized by levy may request that the Secretary sell such property within 60 days after such request (or within such longer period as may be specified by the owner). The Secretary shall comply with such request unless the Secretary determines (and notifies the owner within such period) that such compliance would not be in the best interests of the United States.

(g) Stay of sale of seized property pending Tax Court decision

For restrictions on sale of seized property pending Tax Court decision, see section 6863 (b)(3).

Source

(Aug. 16, 1954, ch. 736, 68A Stat. 785; Pub. L. 89-719, title I, § 104(d), Nov. 2, 1966, 80 Stat. 1137; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 99-514, title XV, § 1570(a), Oct. 22, 1986, 100 Stat. 2764; Pub. L. 100-647, title VI, § 6236(g), Nov. 10, 1988, 102 Stat. 3740; Pub. L. 105-206, title III, § 3441(a), (b), July 22, 1998, 112 Stat. 761.)

Amendments

1998—Subsec. (e)(1)(A)(i). Pub. L. 105-206, § 3441(a), substituted “a minimum price below which such property shall not be sold” for “a minimum price for which such property shall be sold”.

Subsec. (e)(4). Pub. L. 105-206, § 3441(b), added par. (4).

1988—Subsecs. (f), (g). Pub. L. 100-647 added subsec. (f) and redesignated former subsec. (f) as (g).

1986—Subsec. (e)(1). Pub. L. 99-514 amended par. (1) generally. Prior to amendment, par. (1) “Minimum price” read as follows: “Before the sale the Secretary shall determine a minimum price for which the property shall be sold, and if no person offers for such property at the sale the amount of the minimum price, the property shall be declared to be purchased at such price for the United States; otherwise the property shall be declared to be sold to the highest bidder. In determining the minimum price, the Secretary shall take into account the expense of making the levy and sale.”

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

1966—Subsec. (b). Pub. L. 89-719 inserted an alternative to the publication of notice of sale to allow publication in a newspaper generally circulated within the county in which the property is seized even though the newspaper is not published in such county.

Effective Date of 1998 Amendment

[Pub. L. 105–206](#), title III, § 3441(c), July 22, 1998, [112 Stat. 761](#), provided that: “The amendments made by this section [amending this section] shall apply to sales made after the date of the enactment of this Act [July 22, 1998].”

Effective Date of 1988 Amendment

Amendment by [Pub. L. 100–647](#) applicable to requests made on or after Jan. 1, 1989, see section 6236(h)(2) of [Pub. L. 100–647](#), set out as a note under section 6331 of this title.

Effective Date of 1986 Amendment

[Pub. L. 99–514](#), title XV, § 1570(b), Oct. 22, 1986, [100 Stat. 2765](#), provided that: “The amendment made by subsection (a) [amending this section] shall apply to—

“(1) property seized after the date of the enactment of this Act [Oct. 22, 1986], and

“(2) property seized on or before such date which is held by the United States on such date.”

Effective Date of 1966 Amendment

Amendment by [Pub. L. 89–719](#) applicable after Nov. 2, 1966, regardless of when title or lien of United States arose or when lien or interest of another person was acquired, with certain exceptions, see section 114 (a)–(c) of [Pub. L. 89–719](#), set out as a note under section 6323 of this title.

Uniform Asset Disposal Mechanism

[Pub. L. 105–206](#), title III, § 3443, July 22, 1998, [112 Stat. 762](#), provided that: “Not later than the date which is 2 years after the date of the enactment of this Act [July 22, 1998], the Secretary of the Treasury or the Secretary’s delegate shall implement a uniform asset disposal mechanism for sales under section 6335 of the Internal Revenue Code of 1986. The mechanism should be designed to remove any participation in such sales by revenue officers of the Internal Revenue Service and should consider the use of outsourcing.”

Written determinations for this section

These documents, sometimes referred to as "Private Letter Rulings", are taken from the [IRS Written Determinations page](#); the IRS also publishes a [fuller explanation](#) of what they are and what they mean. The collection is updated (at our end) daily. It appears that the IRS updates their listing every Friday.

Note that the IRS often titles documents in a very plain-vanilla, duplicative way. **Do not assume that identically-titled documents are the same, or that a later document supersedes another with the same title.** That is unlikely to be the case.

Release dates appear exactly as we get them from the IRS. Some are clearly wrong, but we have made no attempt to correct them, as we have no way guess correctly in all cases, and do not wish to add to the confusion.

We truncate results at 20000 items. After that, you're on your own.

- [Sale of Seized Property](#) : 2013-12-13
- [Notice](#) : 2010-09-10
- [Notice](#) : 2010-04-23
- [Notice](#) : 2010-04-23
- [Sale of Seized Property](#) : 2009-03-27
- [Sale of Seized Property](#) : 2009-03-13
- [Sale of Seized Property](#) : 2004-07-16
- [Levy and Dstraint](#) : 2003-01-03
- [Collection Due Process - Levy](#) : 2003-01-03
- [Sale of Seized Property](#) : 2003-01-03

This is a list of parts within the [Code of Federal Regulations](#) for which this US Code section provides rulemaking authority. This list is taken from the [Parallel Table of Authorities and Rules](#) provided by [GPO \[Government Printing Office\]](#). It is not guaranteed to be accurate or up-to-date, though we do refresh the database weekly. More limitations on accuracy are described at the GPO site.

- [27 CFR - Alcohol, Tobacco Products and Firearms](#)
- [27 CFR Part 70](#) - PROCEDURE AND ADMINISTRATION

Federal Question: Where is § 6402 written regulations for 26 U.S. Code § 1 - Tax imposed?

Why is 26 U.S.C. § 6402 used to grant refunds for overpayment of the income tax or credits against estimated tax for individuals under Title 26 when the Code of Federal Regulation (CFR) for this section of law is written for:

- Title 6 - DOMESTIC SECURITY
- Title 10 – ARMED FORCES
- Title 12 - BANKS AND BANKING
- Title 27 - INTOXICATING LIQUORS
- Title 31 - MONEY AND FINANCE

Section, §	CFR Title	Part(s)
6402	6	11
6402	10	15, 16
6402	12	1208
6402	27	25, 40, 41, 44, 53, 70
6402	31	285

This is taken from the Parallel Table of Authorities and Rules provided by GPO [Government Printing Office].

[U.S. Code](#) > [Title 26](#) > [Subtitle F](#) > [Chapter 65](#) > [Subchapter A](#) > [§ 6402](#)

26 U.S. Code § 6402 - Authority to make credits or refunds

(a) General rule

In the case of any overpayment, the Secretary, within the applicable period of limitations, may credit the amount of such overpayment, including any interest allowed thereon, against any liability in respect of an internal revenue tax on the part of the person who made the overpayment and shall, subject to subsections (c), (d), (e), and (f) ^[1] refund any balance to such person.

(b) Credits against estimated tax

The Secretary is authorized to prescribe regulations providing for the crediting against the estimated income tax for any taxable year of the amount determined by the taxpayer or the Secretary to be an overpayment of the income tax for a preceding taxable year.

(c) Offset of past-due support against overpayments

The amount of any overpayment to be refunded to the person making the overpayment shall be reduced by the amount of any past-due support (as defined in section 464(c) of the Social Security Act) owed by that person of which the Secretary has been notified by a State in accordance with section 464 of of ^[2] such Act. The Secretary shall remit the amount by which the overpayment is so reduced to the State collecting such support and notify the person making the overpayment that so much of the overpayment as was necessary to satisfy his obligation for past-due support has been paid to the State. The Secretary shall apply a reduction under this subsection first to an amount certified by the State as past due support under section 464 of the Social Security Act before any other reductions allowed by law. This subsection shall be applied to an overpayment prior to its being credited to a person's future liability for an internal revenue tax.

(d) Collection of debts owed to Federal agencies

(1) In general

Upon receiving notice from any Federal agency that a named person owes a past-due legally enforceable debt (other than past-due support subject to the provisions of subsection (c)) to such agency, the Secretary shall—

(A) reduce the amount of any overpayment payable to such person by the amount of such debt;

(B) pay the amount by which such overpayment is reduced under subparagraph (A) to such agency; and

(C) notify the person making such overpayment that such overpayment has been reduced by an amount necessary to satisfy such debt.

(2) Priorities for offset

Any overpayment by a person shall be reduced pursuant to this subsection after such overpayment is reduced pursuant to subsection (c) with respect to past-due support collected pursuant to an assignment under section 402(a)(26) ^(B) of the Social Security Act and before such overpayment is reduced pursuant to subsections (e) and (f) and before such overpayment is credited to the future liability for tax of such person pursuant to subsection (b). If the Secretary receives notice from a Federal agency or agencies of more than one debt subject to paragraph (1) that is owed by a person to such agency or agencies, any overpayment by such person shall be applied against such debts in the order in which such debts accrued.

(3) Treatment of OASDI overpayments

(A) Requirements

Paragraph (1) shall apply with respect to an OASDI overpayment only if the requirements of paragraphs (1) and (2) of section 3720A (f) of title 31, United States Code, are met with respect to such overpayment.

(B) Notice; protection of other persons filing joint return

(i) Notice In the case of a debt consisting of an OASDI overpayment, if the Secretary determines upon receipt of the notice referred to in paragraph (1) that the refund from which the reduction described in paragraph (1)(A) would be made is based upon a joint return, the Secretary shall—

(I) notify each taxpayer filing such joint return that the reduction is being made from a refund based upon such return, and

(II) include in such notification a description of the procedures to be followed, in the case of a joint return, to protect the share of the refund which may be payable to another person.

(ii) Adjustments based on protections given to other taxpayers on joint return If the other person filing a joint return with the person owing the OASDI overpayment takes appropriate action to secure his or her proper share of the refund subject to reduction under this subsection, the Secretary shall pay such share to such other person. The Secretary shall deduct the amount of such payment from amounts which are derived from subsequent reductions in refunds under this subsection and are payable to a trust fund referred to in subparagraph (C).

(C) Deposit of amount of reduction into appropriate trust fund

In lieu of payment, pursuant to paragraph (1)(B), of the amount of any reduction under this subsection to the Commissioner of Social Security, the Secretary shall deposit such amount in the Federal Old-Age and Survivors Insurance Trust Fund or the Federal Disability Insurance Trust Fund, whichever is certified to the Secretary as appropriate by the Commissioner of Social Security.

(D) OASDI overpayment

For purposes of this paragraph, the term “OASDI overpayment” means any overpayment of benefits made to an individual under title II of the Social Security Act.

(e) Collection of past-due, legally enforceable State income tax obligations

(1) In general

Upon receiving notice from any State that a named person owes a past-due, legally enforceable State income tax obligation to such State, the Secretary shall, under such conditions as may be prescribed by the Secretary—

(A) reduce the amount of any overpayment payable to such person by the amount of such State income tax obligation;

(B) pay the amount by which such overpayment is reduced under subparagraph (A) to such State and notify such State of such person’s name, taxpayer identification number, address, and the amount collected; and

(C) notify the person making such overpayment that the overpayment has been reduced by an amount necessary to satisfy a past-due, legally enforceable State income tax obligation.

If an offset is made pursuant to a joint return, the notice under subparagraph (B) shall include the names, taxpayer identification numbers, and addresses of each person filing such return.

(2) Offset permitted only against residents of State seeking offset

Paragraph (1) shall apply to an overpayment by any person for a taxable year only if the address shown on the Federal return for such taxable year of the overpayment is an address within the State seeking the offset.

(3) Priorities for offset

Any overpayment by a person shall be reduced pursuant to this subsection—

(A) after such overpayment is reduced pursuant to—

(i) subsection (a) with respect to any liability for any internal revenue tax on the part of the person who made the overpayment;

(ii) subsection (c) with respect to past-due support; and

(iii) subsection (d) with respect to any past-due, legally enforceable debt owed to a Federal agency; and

(B) before such overpayment is credited to the future liability for any Federal internal revenue tax of such person pursuant to subsection (b).

If the Secretary receives notice from one or more agencies of the State of more than one debt subject to paragraph (1) or subsection (f) that is owed by such person to such an agency, any overpayment by such person shall be applied against such debts in the order in which such debts accrued.

(4) Notice; consideration of evidence

No State may take action under this subsection until such State—

(A) notifies by certified mail with return receipt the person owing the past-due State income tax liability that the State proposes to take action pursuant to this section;

(B) gives such person at least 60 days to present evidence that all or part of such liability is not past-due or not legally enforceable;

(C) considers any evidence presented by such person and determines that an amount of such debt is past-due and legally enforceable; and

(D) satisfies such other conditions as the Secretary may prescribe to ensure that the determination made under subparagraph (C) is valid and that the State has made reasonable efforts to obtain payment of such State income tax obligation.

(5) Past-due, legally enforceable State income tax obligation

For purposes of this subsection, the term “past-due, legally enforceable State income tax obligation” means a debt—

(A)

(i) which resulted from—

(I) a judgment rendered by a court of competent jurisdiction which has determined an amount of State income tax to be due; or

(II) a determination after an administrative hearing which has determined an amount of State income tax to be due; and

(ii) which is no longer subject to judicial review; or

(B) which resulted from a State income tax which has been assessed but not collected, the time for redetermination of which has expired, and which has not been delinquent for more than 10 years.

For purposes of this paragraph, the term “State income tax” includes any local income tax administered by the chief tax administration agency of the State.

(6) Regulations

The Secretary shall issue regulations prescribing the time and manner in which States must submit notices of past-due, legally enforceable State income tax obligations and the necessary information that must be contained in or accompany such notices. The regulations shall specify the types of State income taxes and the minimum amount of debt to which the reduction procedure established by paragraph (1) may be applied. The regulations may require States to pay a fee to reimburse the Secretary for the cost of applying such procedure. Any fee paid to the Secretary pursuant to the preceding sentence shall be used to reimburse appropriations which bore all or part of the cost of applying such procedure.

(7) Erroneous payment to State

Any State receiving notice from the Secretary that an erroneous payment has been made to such State under paragraph (1) shall pay promptly to the Secretary, in accordance with such regulations as the Secretary may prescribe, an amount equal to the amount of such erroneous payment (without regard to whether any other amounts payable to such State under such paragraph have been paid to such State).

(f) Collection of unemployment compensation debts

(1) In general

Upon receiving notice from any State that a named person owes a covered unemployment compensation debt to such State, the Secretary shall, under such conditions as may be prescribed by the Secretary—

(A) reduce the amount of any overpayment payable to such person by the amount of such covered unemployment compensation debt;

(B) pay the amount by which such overpayment is reduced under subparagraph (A) to such State and notify such State of such person’s name, taxpayer identification number, address, and the amount collected; and

(C) notify the person making such overpayment that the overpayment has been reduced by an amount necessary to satisfy a covered unemployment compensation debt.

If an offset is made pursuant to a joint return, the notice under subparagraph (C) shall include information related to the rights of a spouse of a person subject to such an offset.

(2) Priorities for offset

Any overpayment by a person shall be reduced pursuant to this subsection—

(A) after such overpayment is reduced pursuant to—

(i) subsection (a) with respect to any liability for any internal revenue tax on the part of the person who made the overpayment;

(ii) subsection (c) with respect to past-due support; and

(iii) subsection (d) with respect to any past-due, legally enforceable debt owed to a Federal agency; and

(B) before such overpayment is credited to the future liability for any Federal internal revenue tax of such person pursuant to subsection (b).

If the Secretary receives notice from a State or States of more than one debt subject to paragraph (1) or subsection (e) that is owed by a person to such State or States, any overpayment by such person shall be applied against such debts in the order in which such debts accrued.

(3) Notice; consideration of evidence

No State may take action under this subsection until such State—

(A) notifies the person owing the covered unemployment compensation debt that the State proposes to take action pursuant to this section;

(B) provides such person at least 60 days to present evidence that all or part of such liability is not legally enforceable or is not a covered unemployment compensation debt;

(C) considers any evidence presented by such person and determines that an amount of such debt is legally enforceable and is a covered unemployment compensation debt; and

(D) satisfies such other conditions as the Secretary may prescribe to ensure that the determination made under subparagraph (C) is valid and that the State has made reasonable efforts to obtain payment of such covered unemployment compensation debt.

(4) Covered unemployment compensation debt

For purposes of this subsection, the term “covered unemployment compensation debt” means—

(A) a past-due debt for erroneous payment of unemployment compensation due to fraud or the person's failure to report earnings which has become final under the law of a State certified by the Secretary of Labor pursuant to section 3304 and which remains uncollected;

(B) contributions due to the unemployment fund of a State for which the State has determined the person to be liable and which remain uncollected; and

(C) any penalties and interest assessed on such debt.

(5) Regulations

(A) In general

The Secretary may issue regulations prescribing the time and manner in which States must submit notices of covered unemployment compensation debt and the necessary information that must be contained in or accompany such notices. The regulations may specify the minimum amount of debt to which the reduction procedure established by paragraph (1) may be applied.

(B) Fee payable to Secretary

The regulations may require States to pay a fee to the Secretary, which may be deducted from amounts collected, to reimburse the Secretary for the cost of applying such procedure. Any fee paid to the Secretary pursuant to the preceding sentence shall be used to reimburse appropriations which bore all or part of the cost of applying such procedure.

(C) Submission of notices through Secretary of Labor

The regulations may include a requirement that States submit notices of covered unemployment compensation debt to the Secretary via the Secretary of Labor in accordance with procedures established by the Secretary of Labor. Such procedures may require States to pay a fee to the Secretary of Labor to reimburse the Secretary of Labor for the costs of applying this subsection. Any such fee shall be established in consultation with the Secretary of the Treasury. Any fee paid to the Secretary of Labor may be deducted from amounts collected and shall be used to reimburse the appropriation account which bore all or part of the cost of applying this subsection.

(6) Erroneous payment to State

Any State receiving notice from the Secretary that an erroneous payment has been made to such State under paragraph (1) shall pay promptly to the Secretary, in accordance with such regulations as the Secretary may prescribe, an amount equal to the amount of such erroneous payment (without regard to whether any other amounts payable to such State under such paragraph have been paid to such State).

(g) Review of reductions

No court of the United States shall have jurisdiction to hear any action, whether legal or equitable, brought to restrain or review a reduction authorized by subsection (c), (d), (e), or (f). No such reduction shall be subject to review by the Secretary in an administrative proceeding. No action brought against the United States to recover the amount of any such reduction shall be considered to be a suit for refund of tax. This subsection does not preclude any legal, equitable, or administrative action against the Federal agency or State to which the amount of such reduction was paid or any such action against the Commissioner of Social Security which is otherwise available with respect to recoveries of overpayments of benefits under section 204 of the Social Security Act.

(h) Federal agency

For purposes of this section, the term "Federal agency" means a department, agency, or instrumentality of the United States, and includes a Government corporation (as such term is defined in section 103 of title 5, United States Code).

(i) Treatment of payments to States

The Secretary may provide that, for purposes of determining interest, the payment of any amount withheld under subsection (c), (e), or (f) to a State shall be treated as a payment to the person or persons making the overpayment.

(j) Cross reference

For procedures relating to agency notification of the Secretary, see section 3721 of title 31, United States Code.

(k) Refunds to certain fiduciaries of insolvent members of affiliated groups

Notwithstanding any other provision of law, in the case of an insolvent corporation which is a member of an affiliated group of corporations filing a consolidated return for any taxable year and which is subject to a statutory or court-appointed fiduciary, the Secretary may by regulation provide that any refund for such taxable year may be paid on behalf of such insolvent corporation to such fiduciary to the extent that the Secretary determines that the refund is attributable to losses or credits of such insolvent corporation.

(l) Explanation of reason for refund disallowance

In the case of a disallowance of a claim for refund, the Secretary shall provide the taxpayer with an explanation for such disallowance.

[1] So in original. Probably should be followed by a comma.

[2] So in original.

[3] See References in Text note below.

ABOUT CODE OF FEDERAL REGULATIONS

The Code of Federal Regulations (CFR) annual edition is the codification of the general and permanent rules published in the Federal Register by the departments and agencies of the Federal Government. It is divided into 50 titles that represent broad areas subject to Federal regulation. The 50 subject matter titles contain one or more individual volumes, which are updated once each calendar year, on a staggered basis. The annual update cycle is as follows: titles 1-16 are revised as of January 1; titles 17-27 are revised as of April 1; titles 28-41 are revised as of July 1, and titles 42-50 are revised as of October 1. Each title is divided into chapters, which usually bear the name of the issuing agency. Each chapter is further subdivided into parts that cover specific regulatory areas. Large parts may be subdivided into subparts. All parts are organized in sections, and most citations to the CFR refer to material at the section level.

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Due to the update schedule of the CFR, the List of Sections Affected (LSA) provides a cumulative list of CFR sections that have been changed at any time since each CFR title was last updated.

In the official paper bound version and the official PDF versions of 2007 edition of Title 49 volume 6 parts 400-599, the header incorrectly reads "(10-1-06 Edition)" and should have read "(10-1-07 Edition)."

Parallel Table of Authorities and Rules for the Code of Federal Regulations and the United States Code

The Parallel Table of Authorities and Rules lists rulemaking authority (except 5 U.S.C. 301) for regulations codified in the Code of Federal Regulations. Also included are statutory citations which are noted as being interpreted or applied by those regulations. The table is divided into four segments: United States Code citations, United States Statutes at Large citations, public law citations, and Presidential document citations. Within each segment the citations are arranged in numerical order:

- For the United States Code, by title and section;
- For the United States Statutes at Large, by volume and page number;
- For public laws, by number; and
- For Presidential documents (Proclamations, Executive orders, and Reorganization plans), by document number.

Entries in the table are taken directly from the rulemaking authority citation provided by Federal agencies in their regulations. Federal agencies are responsible for keeping these citations current and accurate. Because Federal agencies sometimes present these citations in an inconsistent manner, the table cannot be considered all-inclusive. The portion of the table listing the United States Code citations is the most comprehensive, as these citations are entered into the table whenever they are given in the authority citations provided by the agencies. United States Statutes at Large and public law citations are carried in the table only when there are no corresponding United States Code citations given.

The current table was revised as of January 1, 2015 and is available at [PDF](#) | [Text](#)

- 2014: [PDF](#) | [Text](#)
- 2013: [PDF](#) | [Text](#)
- 2011: [PDF](#) | [Text](#)
- 2009: [PDF](#) | [Text](#)

Code of Federal Regulations Citations

The following describes how information is contained in a CFR citation.

- **Title:** Is the numeric value to the left of "CFR".
- **Part:** Is the numeric value to the right of "CFR" and preceding the period (".").
- **Section/Subpart:** Is the numeric value to the right of the period (".").
 - A subpart is a letter of the alphabet (A-Z) that is used to retrieve an entire subpart of the CFR rather than many individual sections. For example: Subpart E.
- **Revision Year:** The four digit year from the "Revised as of" text represents the year being cited. The revision year is not always available when the CFR is cited.

The following example illustrates information contained in a CFR citation.

21 CFR 310.502 Revised as of April 1, 1997

- Title: 21
- Part: 310
- Section: 502
- Year: 1997

Code of Federal Regulations XML Files

The U.S. Government Publishing Office (GPO) and the National Archives' Office of the Federal Register (OFR) partnership is offering bulk data downloads of Code of Federal Regulations XML files to the general public via Data.gov and FDSys at <http://www.gpo.gov/fdsys/bulkdata/CFR>. Information on the legal status, authenticity, and schema of the Code of Federal Regulations XML renditions can be found in the *User Guide Document - Code of Federal Register XML Rendition* at <http://www.gpo.gov/fdsys/bulkdata/CFR/resources>.

http://www.gpo.gov/help/about_code_of_federal_regulations.htm

This list is taken from the Parallel Table of Authorities and Rules provided by GPO [Government Printing Office].

U.S. Code: Title 26 - INTERNAL REVENUE CODE

Section, §	CFR Title	Part(s)
1	26	1 , 301
47	36	67
48	25	275
61	7	3
125	5	892
126	7	14
141	note 31	344
169	40	20
170	36	47
170	40	20
220	31	346
401	note 29	2520 , 2550
410	29	2530
411	29	2530
413	29	2530
414	29	2530
420	32	281 , 282 , 283 , 284
501	32	736
501	34	73
684	16	1
832	31	343
956	42	1
1043	5	2634 , 3201

1255	7	14
1391	7	25
2706	25	516
2710	25	291
3301	20	601
3302	20	601
3303	20	601
3304	20	601, 604, 616
3305	20	601
3306	20	601, 604
3307	20	601
3308	20	601
3309	20	601
3310	20	601
3311	20	601
4181	27	53, 70
4182	27	53, 70
4216	27	53
4217	27	53
4218	27	53
4219	27	53
4221	27	53
4222	27	53
4223	27	53
4225	27	53
4461	19	24
4462	19	24

4854	7	28
5001	27	18, 19, 20, 22, 24, 26, 27, 28, 31
5002	27	19, 25, 29, 31
5004	27	19
5005	27	19
5006	27	19
5007	27	26, 27, 28
5008	27	19, 24, 26, 27, 28
5010	27	17, 19, 26, 27
5041	27	19, 24, 26, 27, 28
5042	27	24
5044	27	24
5051	27	25, 26, 27, 28
5052	27	25
5053	27	25
5054	27	25, 27, 28
5056	27	25
5061	27	19, 24, 25, 26, 27, 28, 46
5062	27	19, 24
5066	27	19
5111	27	17, 26
5112	27	17, 26
5113	27	17, 26
5114	27	17, 26
5121	27	19, 22, 24, 25, 26, 27, 28, 31
5122	27	19, 24, 25, 26, 27, 28, 31
5123	27	17, 19, 22, 24, 25, 26, 27, 31, 70

5124	27	19, 24, 25, 26, 27, 31
5131	27	26, 31
5132	27	26, 31
5171	27	18, 19
5172	27	18, 19
5173	27	18, 19, 24
5175	27	19
5176	27	19
5178	27	18, 19
5179	27	18, 19, 29
5180	27	19
5181	27	19, 71
5201	27	19, 27, 28
5202	27	19
5203	27	18, 19, 70
5204	27	19
5205	27	27, 28
5206	27	17, 19, 20, 22, 24, 31
5207	27	19, 26, 27, 28, 31, 70
5211	27	19
5212	27	19
5213	27	19
5214	27	19, 20, 22, 24
5215	27	19, 24
5221	27	19
5222	27	19, 25
5223	27	19

5231	27	19
5232	27	19, 26, 27, 28
5235	27	19
5236	27	19
5241	27	19
5242	27	19, 21
5243	27	19
5271	27	19, 20, 22, 26, 71
5272	27	20, 22
5273	27	17, 19, 20, 22, 27, 28, 31
5274	27	20, 22
5275	27	20, 22, 26, 70
5276	27	26
5291	27	29
5301	27	5, 13, 19, 26, 27, 28, 31
5311	27	19, 20, 22
5312	27	19
5313	27	19, 27, 28
5314	27	26
5351	27	18, 24
5352	27	31
5353	27	24
5354	27	18, 24
5356	27	18, 24
5357	27	24
5361	27	24
5362	27	19, 24

5364	27	24
5365	27	24
5366	27	24
5367	27	24, <u>70</u>
5368	27	24
5369	27	24
5370	27	19, <u>24</u>
5371	27	24
5372	27	24
5373	27	19, <u>24</u>
5381	27	24
5382	27	24
5383	27	24
5384	27	24
5385	27	24
5386	27	24
5387	27	24
5388	27	24
5391	27	24
5392	27	24
5401	27	25
5402	27	25
5403	27	25
5411	27	25
5412	27	25
5413	27	25
5414	27	25

5415	27	25 , 70
5416	27	25
5417	27	25
5501	27	19
5502	27	19
5503	27	19
5504	27	19 , 70
5505	27	19
5511	27	18 , 24
5551	27	19 , 24 , 25
5552	27	18 , 19 , 20 , 22 , 24 , 25
5553	27	19
5554	27	19
5555	27	19 , 20 , 22 , 25 , 26 , 27 , 28 , 31 , 70
5556	27	25
5559	27	19
5561	27	19
5562	27	19
5601	27	19 , 29
5603	27	31
5607	27	20
5612	27	19
5613	27	31
5615	27	29
5661	27	24
5662	27	24
5671	27	25

5673	27	25
5681	27	31
5682	27	19
5684	27	24, 25, 70
5687	27	29, 31
5688	19	162
5701	27	40, 41, 44
5702	27	41, 44, 45
5703	27	40, 41, 44, 45
5704	27	40, 41, 44, 45
5705	27	40, 41, 44, 45
5708	27	41, 46
5711	27	40, 44
5712	27	40, 41, 44, 71
5713	27	40, 41, 44, 71
5721	27	40, 41, 44
5722	27	40, 41, 44
5723	27	40, 41, 44, 45
5731	27	40, 44, 46
5732	27	40, 46
5733	27	40, 46
5734	27	40, 46
5741	27	40, 41, 44, 45, 70
5751	27	40, 44, 45, 46
5753	27	40
5754	27	41, 44, 46
5761	27	40, 41, 46, 70

5762	27	40 , 41 , 45 , 46
5763	27	40 , 41 , 45 , 46
5802	27	70
6001	27	19 , 26 , 46 , 53
6011	27	25 , 53 , 73
6020	27	53 , 70
6021	27	53 , 70
6039E	22	51
6056	27	22
6058	29	2520
6061	27	22 , 25 , 31 , 40 , 44 , 53 , 73
6064	27	70
6065	27	17 , 18 , 19 , 20 , 22 , 24 , 25 , 31 , 40 , 44
6071	27	31 , 53
6081	27	53
6091	27	17 , 24 , 25 , 31 , 53
6101	27	53
6102	27	53 , 70
6103	30	401 , 402
6103	27	31 , 53
6104	27	53
6109	27	17 , 19 , 22 , 24 , 25 , 31 , 40 , 53
6151	27	22 , 25 , 40 , 44 , 53
6155	27	53 , 70
6159	27	70
6161	27	53
6201	27	70

6203	27	70
6204	27	70
6301	27	24 , 25 , 26 , 40 , 41 , 53 , 70
6302	27	19 , 24 , 25 , 26 , 27 , 28 , 40 , 41 , 53
6302	31	203 , 214 , 380
6303	27	53 , 70
6311	27	19 , 24 , 25 , 40 , 53 , 70
6313	27	25 , 40 , 41 , 45 , 70
6314	27	70
6321	27	70
6323	27	70
6325	27	70
6326	27	70
6331	27	70
6332	27	70
6333	27	70
6334	27	70
6335	27	70
6336	27	70
6337	27	70
6338	27	70
6339	27	70
6340	27	70
6341	27	70
6342	27	70
6343	27	70
6401	27	70

6402	8	11
6402	10	15, 16
6402	12	1208
6402	27	25, 40, 41, 44, 53, 70
6402	31	285
6403	27	70
6404	27	40, 41, 44, 53, 70
6407	27	70
6416	27	53, 70
6423	27	40, 70
6501	27	70
6502	27	70
6503	27	70
6511	27	70
6513	27	70
6514	27	70
6532	27	70
6601	27	46, 70
6602	27	70
6611	27	70
6621	27	46, 70
6622	27	46, 70
6651	27	24, 25, 70
6653	27	70
6656	27	25, 70
6657	27	70
6658	27	70

6665	27	70
6671	27	70
6672	27	70
6676	27	19, 24, 25, 40
6701	27	70
6723	27	31, 70
6724	27	31
6801	27	70
6804	27	26
6806	27	19, 22, 25, 40, 44
6862	27	70
6863	27	70
6901	27	70
7011	27	40, 44, 70
7101	27	26, 41, 70, 72
7102	27	26, 70
7121	27	70
7122	27	70
7207	27	70
7209	27	70
7212	27	40, 41, 44, 45, 46
7213	27	17
7214	5	3101
7214	15	0
7214	27	70
7302	27	24
7304	27	70

7322	27	72
7323	27	72
7324	27	72
7325	27	40 , 72
7326	27	72
7327	23	773
7342	27	24 , 25 , 40 , 41 , 44 , 45 , 46
7401	27	70
7403	27	70
7406	27	70
7423	27	70
7424	27	70
7425	27	70
7426	27	70
7429	27	70
7430	27	70
7432	27	70
7502	27	24 , 40 , 53 , 70 , 73
7503	27	24 , 40 , 70
7505	27	70
7506	27	70
7510	27	19
7513	27	70
7601	27	70
7602	27	46 , 70
7603	27	70
7604	27	70

7605	27	70
7606	27	24, 25, 40, 41, 44, 45, 46, 70
7608	27	70
7609	27	70
7610	27	70
7622	27	70
7623	19	10, 301
7623	27	70
7651	27	26, 41
7651	40	76
7652	27	17, 26, 41
7652	40	76
7653	27	70
7653	40	76
7654	40	76
7655	40	76
7805	19	1, 31, 40, 41, 301, 602
7805	20	606, 615
7805	27	5, 13, 17, 18, 19, 20, 21, 22, 24, 25, 26, 27, 29, 30, 31, 40, 41, 44, 45, 46, 53, 70, 71, 72, 479
7851	27	24
9002	11	9002
9003	11	9003, 9033
9004	11	9004
9005	11	9005
9006	11	9005
9007	11	201, 9007

9008	11	201, 9008
9009	11	201, 9001, 9002, 9003, 9004, 9005, 9006, 9007, 9008
9012	11	9012
9031	11	9031
9032	11	9032
9033	11	9033
9034	11	9034
9035	11	9035
9036	11	9036
9037	11	9037
9038	11	201, 9038
9039	11	201, 9031, 9032, 9033, 9034, 9035, 9036, 9037, 9038, 9039
9701	20	422
9702	20	422
9703	20	422
9704	20	422
9705	20	422
9706	20	422
9707	20	422
9708	20	422

<https://www.law.cornell.edu/ptoa/uscode/26>

4-27-2015

This table is revised as of January 1, 2014.

26 U.S.C. (1939 I.R.C.)

62.....	26 Parts 509, 513, 520, 521
143--144.....	26 Part 521
211.....	26 Part 521
231.....	26 Part 521
956.....	26 Part 1
2010.....	26 Parts 20, 25
2706.....	25 Part 516

2710.....	25 Part 291
3791.....	26 Parts 509, 520
26 U.S.C. (1986 I.R.C.)	
1.....	26 Parts 1, 301
21.....	26 Part 1
23.....	26 Part 1
25.....	26 Part 1
25A.....	26 Part 1
28.....	26 Part 1
30.....	26 Part 1
36B.....	26 Part 1
38.....	26 Part 1
40.....	26 Part 1
41.....	26 Parts 1, 301
42.....	26 Parts 1, 301
43.....	26 Part 1
45D.....	26 Part 1
46.....	26 Part 1
47.....	26 Part 1
	36 Part 67
48.....	25 Part 275
	26 Part 301
52.....	26 Part 1
56.....	26 Parts 1, 301
58.....	26 Part 1
61.....	7 Part 3
	26 Part 1
62.....	26 Parts 1, 31
66.....	26 Part 1
67.....	26 Part 1
72.....	26 Part 1
82.....	26 Part 301
101.....	26 Part 1
103.....	26 Parts 1, 5f
103A.....	26 Parts 1, 6a
103A-2.....	26 Part 6a
108.....	26 Parts 1, 301
110.....	26 Part 1
121.....	26 Part 301
125.....	5 Part 892
126.....	7 Part 14
	26 Part 16a
129.....	26 Part 1
132.....	26 Part 1
141--143.....	26 Part 301
141 note.....	31 Part 344
145.....	26 Part 301
147.....	26 Part 301
148.....	26 Part 1
149.....	26 Part 1
150.....	26 Part 1
152.....	26 Part 1
162.....	26 Part 1
163.....	26 Parts 1, 5f
165.....	26 Parts 1, 301
166.....	26 Part 1
167.....	26 Part 12

168.....	26 Parts 1, 5c, 301
169--170.....	40 Part 20
170.....	26 Part 1
	36 Part 47
171.....	26 Part 1
179.....	26 Part 1
179A.....	26 Part 1
197.....	26 Part 1
199.....	26 Part 1
216.....	26 Parts 1, 301
219.....	26 Part 301
220.....	31 Part 346
221.....	26 Part 1
245.....	26 Part 301
263.....	26 Parts 12, 301
263A.....	26 Parts 1, 301
267.....	26 Part 1
274.....	26 Part 1
280C.....	26 Part 1
280F.....	26 Part 1
280G.....	26 Part 1
301.....	26 Part 1
304.....	26 Part 1
305.....	26 Part 1
324.....	26 Part 1
337.....	26 Part 1
336.....	26 Part 1
337.....	26 Part 1
338.....	26 Part 1
351.....	26 Part 1
355.....	26 Part 1
357.....	26 Part 1
358.....	26 Part 1
362.....	26 Part 1
367.....	26 Parts 1, 7
382.....	26 Part 1
383.....	26 Part 1
401.....	26 Part 1
401 note.....	26 Part 1
	29 Parts 2520, 2550
402A.....	26 Part 1
403.....	26 Part 1
404.....	26 Part 1
408.....	26 Part 1
408A.....	26 Part 1
409.....	26 Part 1
410.....	26 Part 1
	29 Part 2530
411.....	26 Part 1
	29 Part 2530
413.....	29 Part 2530
414.....	26 Part 1
	29 Part 2530
417.....	26 Part 1
419A.....	26 Part 1
420.....	26 Part 1
	32 Parts 281, 282, 283, 284

422.....	26 Part 48
441.....	26 Part 1
442.....	26 Part 1
444.....	26 Part 1
446.....	26 Part 1
448.....	26 Part 301
453.....	26 Parts 1, 15a
453A.....	26 Part 1
453C.....	26 Part 301
458.....	26 Part 1
460.....	26 Parts 1, 301
461.....	26 Part 1
463.....	26 Part 301
465--467.....	26 Part 1
468A.....	26 Part 1
468B.....	26 Parts 1, 301
469.....	26 Parts 1, 301
471.....	26 Part 1
472.....	26 Part 1
474.....	26 Part 301
475.....	26 Part 1
481--483.....	26 Part 1
493.....	26 Part 1
501.....	32 Part 736 34 Part 73
504.....	26 Part 1
514.....	26 Part 1
527.....	26 Part 1
585.....	26 Parts 1, 301
597.....	26 Parts 1, 301
616.....	26 Part 301
617.....	26 Part 301
642.....	26 Part 1
643.....	26 Parts 1, 301
645.....	26 Part 1
663.....	26 Part 1
664.....	26 Part 1
672.....	26 Part 1
679.....	26 Part 1
684.....	16 Part 1
701--761.....	26 Part 1
809.....	26 Part 1
817A.....	26 Part 1
831.....	26 Part 301
832.....	26 Part 1 31 Part 343
835.....	26 Part 301
845.....	26 Part 1
846.....	26 Part 1
848.....	26 Part 1
852.....	26 Part 1
860E.....	26 Part 1
860G.....	26 Part 1
863--865.....	26 Part 1
865.....	26 Part 301
874.....	26 Part 1
882.....	26 Part 1

883.....	26	Part 1
884.....	26	Part 1
892.....	26	Part 1
894.....	26	Part 1
897.....	26	Part 1
901.....	26	Part 1
902.....	26	Part 1
904.....	26	Parts 1, 301
907.....	26	Part 1
911.....	26	Part 1
924.....	26	Part 1
925.....	26	Part 1
927.....	26	Part 1
934.....	26	Part 1
936.....	26	Part 1
937.....	26	Parts 1, 602
954.....	26	Parts 1, 4
956.....	42	Part 1
957.....	26	Parts 1, 602
960.....	26	Part 1
963.....	26	Part 1
985.....	26	Part 1
987--989.....	26	Part 1
1017.....	26	Part 1
1032.....	26	Part 1
1043.....	5	Parts 2634, 3201
1059.....	26	Parts 1, 301
1060.....	26	Part 1
1092.....	26	Part 1
1103.....	26	Part 301
1202.....	26	Part 1
1221.....	26	Part 1
1244.....	26	Part 1
1248.....	26	Part 1
1254.....	26	Part 1
1255.....	7	Part 14
1275.....	26	Part 1
1286.....	26	Part 1
1291.....	26	Part 1
1293--1298.....	26	Part 1
1301.....	26	Part 1
1361.....	26	Part 1
1368.....	26	Part 1
1374.....	26	Part 1
1377.....	26	Part 1
1378.....	26	Part 1
1391.....	7	Part 25
	24	Parts 597, 598
1397D.....	26	Part 1
1397E.....	26	Part 1
1402.....	26	Part 1
1441.....	26	Parts 1, 31
1443.....	26	Part 1
1445.....	26	Part 1
1471.....	26	Part 1
1472.....	26	Part 1
1473.....	26	Part 1

1474.....	26 Parts 1, 301
1502--1504.....	26 Part 1
1561.....	26 Part 1
2010.....	26 Parts 20, 25
2056.....	26 Part 301
2056A.....	26 Part 301
2523.....	26 Part 301
2518.....	26 Part 25
2632.....	26 Parts 26, 301
2642.....	26 Part 26
2652.....	26 Part 301
2662.....	26 Part 26
2663.....	26 Part 26
3121.....	26 Parts 31, 32, 36, 301
3127.....	26 Part 301
3231.....	26 Part 32
3301 et seq.....	20 Part 601
3304.....	20 Parts 604, 616
3306.....	20 Part 604
3401.....	26 Parts 1, 31
3402.....	26 Part 31
3405.....	26 Part 35
3406.....	26 Parts 31, 35a
4041.....	26 Part 48
4051--4052.....	26 Parts 48, 145
4061.....	26 Parts 48, 142
4064.....	26 Part 48
4071.....	26 Part 48
4073.....	26 Part 48
4081.....	26 Part 48
4082.....	26 Part 48
4083.....	26 Part 48
4101.....	26 Part 48
4181--4182.....	27 Parts 53, 70
4191.....	26 Part 48
4216--4219.....	27 Part 53
4221--4223.....	27 Part 53
4222.....	26 Part 48
4225.....	27 Part 53
4251.....	26 Part 49
4293.....	26 Part 48
4374.....	26 Parts 46, 47
4461.....	19 Part 24
4462.....	19 Part 24
4482.....	26 Part 41
4483.....	26 Parts 41, 48
4493.....	26 Part 154
4662.....	26 Part 52
4682.....	26 Part 52
4854.....	7 Part 28
4911.....	26 Part 56
4943.....	26 Part 53
4974.....	26 Part 54
4980B.....	26 Part 54
4980F.....	26 Part 54
4980G.....	26 Part 54
4981A.....	26 Part 54

4982.....26 Part 301
4989.....26 Part 150
5000.....26 Part 1
5000A.....26 Part 1
5001--5002.....27 Parts 19, 31
5001.....27 Parts 18, 20, 22, 24, 26, 27, 28
5002.....27 Parts 25, 29
5004--5006.....27 Part 19
5007--5008.....27 Parts 26, 27, 28
5008.....27 Parts 19, 24
5010.....27 Parts 17, 19, 26, 27
5041--5042.....27 Part 24
5041.....27 Parts 19, 26, 27, 28
5044.....27 Part 24
5051--5054.....27 Part 25
5051.....27 Parts 26, 27, 28
5054.....27 Parts 27, 28
5056.....27 Part 25
5061--5062.....27 Parts 19, 24
5061.....27 Parts 25, 26, 27, 28, 46
5066.....27 Part 19
5111--5114.....27 Parts 17, 26
5121--5124.....27 Part 31
5121.....27 Parts 19, 22, 24, 25, 26, 27, 28
5122--5124.....27 Parts 19, 24, 25, 26, 27
5122.....27 Part 28
5123.....27 Parts 17, 22, 70
5131.....27 Parts 26, 31
5132.....27 Parts 26, 31
5171--5173.....27 Parts 18, 19
5173.....27 Part 24
5175--5176.....27 Part 19
5178--5181.....27 Part 19
5178--5179.....27 Part 18
5179.....27 Part 29
5181.....27 Part 71
5201--5204.....27 Part 19
5201.....27 Parts 27, 28
5203.....27 Parts 18, 70
5205.....27 Parts 27, 28
5206--5207.....27 Parts 19, 31
5206.....27 Parts 17, 20, 22, 24
5207.....27 Parts 26, 27, 28, 70
5211--5215.....27 Part 19
5214--5215.....27 Part 24
5214.....27 Parts 20, 22
5221--5223.....27 Part 19
5222.....27 Part 25
5231--5232.....27 Part 19
5232.....27 Parts 26, 27, 28
5235--5236.....27 Part 19
5241--5243.....27 Part 19
5242.....27 Part 21
5271--5275.....27 Parts 20, 22
5271.....27 Parts 19, 26, 71
5273.....27 Parts 17, 19, 27, 28, 31
5275.....27 Parts 26, 70

5276.....	27 Part 26
5291.....	27 Part 29
5301.....	27 Parts 5, 13, 19, 26, 27, 28, 31
5311--5313.....	27 Part 19
5311.....	27 Parts 20, 22
5313.....	27 Parts 27, 28
5314.....	27 Part 26
5351.....	27 Parts 18, 24
5352.....	27 Part 31
5353--5354.....	27 Part 24
5354.....	27 Part 18
5356.....	27 Part 18
5356--5357.....	27 Part 24
5361--5362.....	27 Part 24
5362.....	27 Part 19
5364--5373.....	27 Part 24
5367.....	27 Part 70
5370.....	27 Part 19
5373.....	27 Part 19
5381--5388.....	27 Part 24
5391--5392.....	27 Part 24
5401--5403.....	27 Part 25
5411--5417.....	27 Part 25
5415.....	27 Part 70
5501--5505.....	27 Part 19
5504.....	27 Part 70
5511.....	27 Parts 18, 24
5551--5555.....	27 Part 19
5551--5552.....	27 Parts 24, 25
5552.....	27 Parts 18, 20, 22
5555--5556.....	27 Part 25
5555.....	27 Parts 20, 22, 26, 27, 28, 31, 70
5559.....	27 Part 19
5561--5562.....	27 Part 19
5601.....	27 Parts 19, 29
5603.....	27 Part 31
5607.....	27 Part 20
5612.....	27 Part 19
5613.....	27 Part 31
5615.....	27 Part 29
5661--5662.....	27 Part 24
5671.....	27 Part 25
5673.....	27 Part 25
5681.....	27 Part 31
5682.....	27 Part 19
5684.....	27 Parts 24, 25, 70
5687.....	27 Parts 29, 31
5688.....	19 Part 162
5701.....	27 Parts 40, 41, 44
5702.....	27 Parts 41, 44, 45
5703.....	27 Parts 40, 41, 44, 45
5704.....	27 Parts 40, 41, 44, 45
5705.....	27 Parts 40, 41, 44, 45
5708.....	27 Parts 41, 46
5711.....	27 Parts 40, 44
5712.....	27 Parts 40, 41, 44, 71
5713.....	27 Parts 40, 41, 44, 71

27 Parts 17, 24, 25, 31, 53
 6101--6104.....27 Part 53
 6101.....26 Part 40
 6102.....27 Part 70
 6103.....20 Parts 401, 402
 26 Parts 1, 301, 602
 27 Part 31
 6104.....26 Part 301
 6109.....26 Parts 1, 20, 25, 26, 31, 40, 44, 53, 54, 55, 56, 150, 156,
 157, 301
 27 Parts 17, 19, 22, 24, 25, 31, 40, 53
 6111.....26 Part 301
 6112.....26 Part 301
 6114.....26 Part 301
 6151.....26 Part 41
 27 Parts 22, 25, 40, 44, 53
 6155.....27 Parts 53, 70
 6157.....26 Part 31
 6158.....26 Part 301
 6159.....27 Part 70
 6161.....26 Parts 156, 157
 27 Part 53
 6201.....27 Part 70
 6203--6204.....27 Part 70
 6204.....22 Part 504
 6205.....26 Part 31
 6223.....26 Part 301
 6230.....26 Part 301
 6231.....26 Part 301
 6232.....26 Part 150
 6233.....26 Part 301
 6241.....26 Part 301
 6245.....26 Part 301
 6301.....27 Parts 24, 25, 26, 40, 41, 53, 70
 6302.....26 Parts 1, 20, 25, 31, 51, 57
 27 Parts 19, 24, 25, 26, 27, 28, 40, 41, 53
 31 Parts 203, 214, 380
 6303.....27 Parts 53, 70
 6311.....26 Part 301
 27 Parts 19, 24, 25, 40, 53, 70
 6313.....27 Parts 25, 40, 41, 45, 70
 6314.....27 Part 70
 6321.....27 Part 70
 6323.....26 Part 301
 27 Part 70
 6325.....26 Part 401
 27 Part 70
 6326.....26 Part 301
 27 Part 70
 6331--6343.....27 Part 70
 6343.....26 Part 301
 6364.....26 Part 31
 6401--6404.....27 Part 70
 6402.....6 Part 11
 10 Parts 15, 16
 12 Part 1208
 26 Parts 1, 301

27 Parts 25, 40, 41, 44, 53
 31 Part 285
 6404.....26 Part 301
 27 Parts 40, 41, 44, 53
 6407.....27 Part 70
 6411.....26 Parts 1, 301
 6416.....27 Parts 53, 70
 6423.....27 Parts 40, 70
 6426.....26 Part 154
 6427.....26 Part 48
 6501--6503.....27 Part 70
 6511.....27 Part 70
 6513--6514.....27 Part 70
 6532.....27 Part 70
 6601.....27 Parts 46, 70
 6602.....27 Part 70
 6611.....27 Part 70
 6621.....27 Parts 46, 70
 6622.....27 Parts 46, 70
 6651.....27 Parts 24, 25, 70
 6653.....27 Part 70
 6655.....26 Part 1
 6656--6658.....27 Part 70
 6656.....27 Part 25
 6662.....26 Part 1
 6665.....27 Part 70
 6671--6672.....27 Part 70
 6676.....27 Parts 19, 24, 25, 40
 6689.....26 Part 301
 6695.....26 Parts 1, 20, 22, 26, 31, 40, 41, 44, 53, 54, 55, 56, 156,
 157
 6701.....27 Part 70
 6723.....27 Parts 31, 70
 6724.....27 Part 31
 6801.....27 Part 70
 6804.....27 Part 26
 6806.....27 Parts 19, 22, 25, 40, 44
 6851.....26 Part 1
 6862--6863.....27 Part 70
 6901.....27 Part 70
 7011.....27 Parts 40, 44, 70
 7101.....27 Parts 26, 41, 70, 72
 7102.....27 Parts 26, 70
 7121--7122.....27 Part 70
 7207.....27 Part 70
 7209.....27 Part 70
 7212.....27 Parts 40, 41, 44, 45, 46
 7213.....27 Part 17
 7214.....5 Part 3101
 15 Part 0
 27 Part 70
 7216.....26 Part 301
 7302.....27 Part 24
 7304.....27 Part 70
 7322--7326.....27 Part 72
 7325.....27 Part 40
 7327.....23 Part 773

9009.....	11 Parts 201, 9001, 9002, 9003, 9004, 9005, 9006, 9007, 9008
9012.....	11 Part 9012
9031.....	11 Part 9031
9032.....	11 Part 9032
9033.....	11 Part 9033
9034.....	11 Part 9034
9035.....	11 Part 9035
9036.....	11 Part 9036
9037.....	11 Part 9037
9038.....	11 Parts 201, 9038
9039.....	11 Parts 201, 9031, 9032, 9033, 9034, 9035, 9036, 9037, 9038, 9039
9701--9708.....	20 Part 422
9801.....	26 Part 54
9833.....	26 Part 54

http://www.gpo.gov/help/parallel_table_2014.txt

This table is revised as of January 1, 2009.

26 U.S.C. (1939 I.R.C.)	
62.....	26 Parts 509, 513, 520, 521
143--144.....	26 Part 521
211.....	26 Part 521
231.....	26 Part 521
2706.....	25 Part 516
2710.....	25 Part 291
3791.....	26 Parts 509, 520
26 U.S.C. (1986 I.R.C.)	
1.....	26 Parts 1, 301
21.....	26 Part 1
23.....	26 Part 1
25.....	26 Part 1
25A.....	26 Part 1
28.....	26 Part 1
30.....	26 Part 1
38.....	26 Part 1
40.....	26 Part 1
41.....	26 Parts 1, 301
42.....	26 Parts 1, 301
43.....	26 Part 1
45D.....	26 Part 1
46.....	26 Part 1
47.....	26 Part 1
48.....	25 Part 275 26 Part 301
48g.....	36 Part 67
52.....	26 Part 1
56.....	26 Parts 1, 301
58.....	26 Part 1
61.....	7 Part 3 26 Part 1
62.....	26 Parts 1, 31
66.....	26 Part 1
67.....	26 Part 1

72.....	26 Part 1
82.....	26 Part 301
101.....	26 Part 1
103.....	26 Parts 1, 5f
103A.....	26 Parts 1, 6a
103A-2.....	26 Part 6a
108.....	26 Parts 1, 301
110.....	26 Part 1
121.....	26 Part 301
125.....	5 Part 892
126.....	7 Part 14
	26 Part 16a
129.....	26 Part 1
132.....	26 Part 1
141--143.....	26 Part 301
141 note.....	31 Part 344
145.....	26 Part 301
147.....	26 Part 301
148.....	26 Part 1
149.....	26 Part 1
150.....	26 Part 1
152.....	26 Part 1
162.....	26 Part 1
163.....	26 Parts 1, 5f
165.....	26 Parts 1, 301
166.....	26 Part 1
167.....	26 Part 12
168.....	26 Parts 1, 5c, 301
169--170.....	40 Part 20
170.....	26 Part 1
	36 Part 67
171.....	26 Part 1
179.....	26 Part 1
179A.....	26 Part 1
197.....	26 Part 1
199.....	26 Part 1
216.....	26 Parts 1, 301
219.....	26 Part 301
220.....	31 Part 346
221.....	26 Part 1
245.....	26 Part 301
263.....	26 Parts 12, 301
263A.....	26 Parts 1, 301
267.....	26 Part 1
274.....	26 Part 1
280C.....	26 Part 1
280F.....	26 Part 1
280G.....	26 Part 1
301.....	26 Part 1

[[Page 820]]

304.....	26 Part 1
305.....	26 Part 1
324.....	26 Part 1
337.....	26 Part 1
338.....	26 Part 1

351.....	26	Part 1
355.....	26	Part 1
357.....	26	Part 1
358.....	26	Part 1
367.....	26	Parts 1, 7
382.....	26	Part 1
383.....	26	Part 1
401.....	26	Part 1
401 note.....	26	Part 1
402A.....	26	Part 1
403.....	26	Part 1
404.....	26	Part 1
408.....	26	Part 1
408A.....	26	Part 1
409.....	26	Part 1
410.....	26	Part 1
	29	Part 2530
411.....	26	Part 1
	29	Part 2530
413.....	29	Part 2530
414.....	26	Part 1
	29	Part 2530
417.....	26	Part 1
419A.....	26	Part 1
420.....	26	Part 1
	32	Parts 281, 282, 283, 284
422.....	26	Part 48
441.....	26	Part 1
442.....	26	Part 1
444.....	26	Part 1
446.....	26	Part 1
448.....	26	Part 301
453.....	26	Parts 1, 15a
453A.....	26	Part 1
453C.....	26	Part 301
458.....	26	Part 1
460.....	26	Parts 1, 301
461.....	26	Part 1
463.....	26	Part 301
465--467.....	26	Part 1
468A.....	26	Part 1
468B.....	26	Parts 1, 301
469.....	26	Parts 1, 301
471.....	26	Part 1
472.....	26	Part 1
474.....	26	Part 301
475.....	26	Part 1
481--483.....	26	Part 1
493.....	26	Part 1
501.....	32	Part 736
	34	Part 73
	46	Part 502
504.....	26	Part 1
514.....	26	Part 1
527.....	26	Part 1
585.....	26	Parts 1, 301
597.....	26	Parts 1, 301

4181--4182.....27 Parts 53, 70
4216--4219.....27 Part 53
4221--4223.....27 Part 53
4222.....26 Part 48
4225.....27 Part 53
4251.....26 Part 49
4293.....26 Part 48
4374.....26 Parts 46, 47
4461.....19 Part 24
4462.....19 Part 24
4482.....26 Part 41
4483.....26 Parts 41, 48
4493.....26 Part 154
4662.....26 Part 52
4682.....26 Part 52
4854.....7 Part 28
4911.....26 Part 56
4943.....26 Part 53
4974.....26 Part 54
4980B.....26 Part 54
4980F.....26 Part 54
4980G.....26 Part 54
4981A.....26 Part 54
4982.....26 Part 301
4989.....26 Part 150
4992.....26 Part 51
5001--5002.....27 Parts 19, 31, 194
5001.....27 Parts 18, 20, 22, 24, 26, 27, 251, 252
5002.....27 Parts 25, 29
5004--5006.....27 Parts 19, 199
5007--5008.....27 Parts 26, 27, 252
5008.....27 Parts 19, 24
5010.....27 Parts 17, 19, 26, 27, 251
5041--5042.....27 Part 24
5041.....27 Parts 19, 26, 27, 252
5044.....27 Part 24
5051--5054.....27 Part 25
5051.....27 Parts 26, 27, 251, 252
5053.....27 Part 252
5054.....27 Parts 27, 251
5055--5056.....27 Part 252
5056.....27 Part 25
5061--5062.....27 Parts 19, 24
5061.....27 Parts 25, 26, 27, 251, 252
5062.....27 Part 30
5066.....27 Part 19
5081.....27 Parts 19, 24, 26
5091.....27 Part 25
5101.....27 Parts 19, 29
5102.....27 Part 29
5111--5114.....27 Part 31
5111--5113.....27 Parts 19, 24
5111--5112.....27 Parts 26, 27, 251, 252
5111.....27 Part 25
5113.....27 Part 25
5114.....27 Parts 26, 27, 251, 252
5116--5117.....27 Part 31

5121--5124.....27 Part 31
5121--5122.....27 Parts 24, 26, 27, 251
5121.....27 Part 22
5122.....27 Part 252
5124.....27 Parts 26, 27, 251, 252
5131--5134.....27 Parts 17, 26
5141.....27 Part 26
5142--5143.....27 Parts 19, 22, 24, 25, 31, 44, 270
5143.....27 Part 17
5145--5146.....27 Part 31
5146.....27 Parts 17, 19, 22, 25, 26, 44, 70, 270
5148.....27 Parts 17, 19, 24, 25, 26, 27, 31
5171--5173.....27 Parts 18, 19
5171.....27 Part 71
5173.....27 Part 24
5175--5177.....27 Part 252
5175--5176.....27 Part 19
5178--5181.....27 Part 19
5178--5179.....27 Part 18
5179.....27 Part 29
5181.....27 Part 71
5201--5204.....27 Part 19
5201.....27 Parts 27, 251
5203.....27 Parts 18, 70
5204--5207.....27 Part 252
5204.....27 Part 30
5205.....27 Parts 27, 251, 252
5206--5207.....27 Parts 19, 31
5206.....27 Parts 17, 20, 22, 24
5207.....27 Parts 26, 27, 70, 251, 252
5211--5215.....27 Part 19
5211.....27 Part 30
5214--5215.....27 Part 24
5214.....27 Parts 20, 22

[[Page 822]]

5221--5223.....27 Part 19
5222.....27 Part 25
5231--5232.....27 Part 19
5232.....27 Parts 26, 27, 251, 252
5235--5236.....27 Part 19
5237.....27 Part 251
5241--5243.....27 Part 19
5242.....27 Part 21
5271--5275.....27 Parts 20, 22
5271.....27 Parts 19, 26, 71
5273.....27 Parts 17, 19, 27, 252
5274.....27 Part 71
5275.....27 Parts 20, 70
5276.....27 Parts 22, 26
5291.....27 Part 29
5301.....27 Parts 5, 13, 19, 26, 27, 31, 251, 252
5311--5313.....27 Part 19
5311.....27 Parts 20, 22
5313.....27 Parts 27, 251, 252
5314.....27 Part 26

6104.....42 Part 401
 6109.....26 Part 301
 26 Parts 1, 20, 25, 26, 31, 40, 44, 53, 54, 55, 56, 150, 156,
 157, 301
 27 Parts 17, 19, 22, 24, 25, 31, 53, 194, 270
 6111.....26 Part 301
 6112.....26 Part 301
 6114.....26 Part 301
 6151.....27 Parts 17, 22, 25, 31, 44, 55, 270
 6155.....27 Parts 53, 70
 6157.....26 Part 31
 6158.....26 Part 301
 6159.....27 Part 70
 6161.....26 Parts 156, 157
 27 Part 53
 6201.....27 Part 70
 6203--6204.....27 Part 70
 6204.....22 Part 504
 6205.....26 Part 31
 6223.....26 Part 301
 6230.....26 Part 301
 6231.....26 Part 301
 6232.....26 Part 150
 6233.....26 Part 301
 6241.....26 Part 301
 6245.....26 Part 301
 6301--6303.....27 Part 53
 6301--6302.....27 Parts 24, 25, 26, 41, 270
 6301.....27 Part 70
 6302.....26 Parts 1, 20, 25, 31, 40
 27 Parts 19, 27, 251
 31 Parts 203, 214, 380
 6303.....27 Part 70
 6311.....26 Part 301
 27 Parts 19, 24, 25, 31, 53, 70, 270
 6313--6314.....27 Part 70
 6313.....27 Parts 25, 41, 45, 270
 6314.....27 Part 31
 6321.....27 Part 70
 6323.....26 Part 301
 27 Part 70
 6325.....26 Part 401
 27 Part 70
 6326.....26 Part 301
 27 Part 70
 6331--6343.....27 Part 70
 6343.....26 Part 301
 6364.....26 Part 31
 6401--6404.....27 Part 70
 6402.....6 Part 11
 10 Parts 15, 16
 12 Part 1704
 26 Parts 1, 301
 27 Parts 17, 25, 31, 44, 53, 270
 31 Part 285
 6404.....26 Part 301
 27 Parts 41, 44, 53, 270

6407.....27 Part 70
6411.....26 Parts 1, 301
6416.....27 Parts 53, 70
6423.....27 Parts 70, 270
6426.....26 Part 154
6427.....26 Part 48
6501--6503.....27 Part 70
6511.....27 Parts 17, 31, 70
6513--6514.....27 Part 70
6532.....27 Part 70
6601--6602.....27 Part 70
6601.....27 Parts 31, 46, 296
6611.....27 Part 70
6621--6622.....27 Parts 46, 70, 296
6621.....27 Part 31
6651.....27 Parts 24, 25, 31, 70
6653.....27 Part 70
6655.....26 Part 1
6656--6658.....27 Part 70
6656.....27 Part 25
6657.....27 Part 31
6662.....26 Part 1
6665.....27 Part 70
6671--6672.....27 Part 70
6676.....27 Parts 19, 24, 25, 270
6689.....26 Part 301
6695.....26 Parts 1, 20, 22, 26, 31, 40, 41, 44, 53, 54, 55, 56, 156,
157
6701.....27 Part 70
6723.....27 Part 70
6801.....27 Part 70
6804.....27 Parts 26, 250
6806.....27 Parts 19, 22, 25, 44, 270
6851.....26 Part 1
6862--6863.....27 Part 70
6901.....27 Part 70
7011.....27 Parts 17, 19, 22, 24, 25, 31, 44, 70, 270
7025.....27 Part 197
7101--7102.....27 Part 26
7101.....27 Parts 41, 70, 72
7102.....27 Part 70
7121--7122.....27 Part 70
7207.....27 Part 70
7209.....27 Part 70
7212.....27 Parts 41, 44, 45, 46, 270, 296
7213.....27 Part 17
7214.....5 Part 3101
15 Part 0
27 Part 70
7216.....26 Part 301
7302.....27 Parts 24, 252
7304.....27 Part 70
7322--7326.....27 Part 72
7325.....27 Part 270
7326.....27 Part 72
7327.....23 Part 773
27 Part 72

9031.....11 Part 9031
9032.....11 Part 9032
9033.....11 Part 9033
9034.....11 Part 9034
9035.....11 Part 9035
9036.....11 Part 9036
9037.....11 Part 9037
9038.....11 Parts 201, 9038
9039.....11 Parts 201, 9031, 9032, 9033, 9034, 9035, 9036, 9037, 9038,
9039
9701--9708.....20 Part 422
9801.....26 Part 54
9833.....26 Part 54

http://www.gpo.gov/help/parallel_table_2009.txt