

Code of Federal Regulations, Title 26, Volume 1, Part 1, Sections 1.0-1 to 1.60, Revised as of April 1,2000  
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CITE: 26 CFR 1.0-1

TITLE 26--- INTERNAL REVENUE  
CHAPTER 1 INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY

PART 1 ----INCOME TAXES ---Table of Contents

Section 1.0-1 Internal Revenue Code of 1954 and regulations.

- (a) **Enactment of law.** The Internal Revenue Code of 1954 which became law upon enactment of Public Law 591, 83r-1 Congress, approved August 16, 1954 provides in part as follows: [Emphasis added]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) Citation. (1) The provisions of this Act set forth under heading "Internal Revenue Title" may be cited as the "Internal Revenue Code of 1954", (2) the Internal Revenue Code enacted on February 10, 1939, as amended, may be cited as the "Internal Revenue Code of 1939".

\* pertinent sections presented

Several paragraphs lower in this Implementing Regulation there is stated the following:

"In general, the provisions of the Internal Revenue Code of 1954 **are applicable** with respect to taxable years beginning after December 31, 1953, and **ending after August 16, 1954**. Certain provisions of that Code are deemed to be included in the Internal Revenue Code of 1939. See section 7851. [Emphasis added]

(b) **Scope of regulations.** The regulations in this part deal with (1) **the income taxes imposed under Subtitle A of the Internal Revenue Code of 1954**, and (2) certain administrative provisions contained in **Subtitle F of such Code relating to such taxes.**" [Emphasis added]

\* pertinent sections presented

NOTE: The date of enactment of the IRC of 1954 was August 16, 1954. The provisions [which are to say Subtitle A income taxes] also END AFTER AU/GUST 16, 1954! By the way, the provisions related to Subtitle F — enforcement — for the income taxes also terminated on the same date as there was nothing to enforce related to Subtitle A income taxes AFTER AU/GUST 16, 1954.

TITLE 26 > Section 7851. –Applicability of revenue laws

26 USC SECTION 7851. – Subtitle F [Enforcement]

General rule.

The provisions of subtitle F shall take effect on the day after the date of enactment of this title and shall be applicable with respect to any tax imposed by this title.

\*pertinent sections presented

NOTE:

This section is the Enforcement Section in 26 USC. All Sections starting with 6001 and higher fall under Subtitle F. Thus 6001, 6011, and 6012 are all under the authority for Subtitle F that takes place "on the day after the date enactment of this title [ meaning Title 26 – not the various Subtitles in Title 26 hut the TITLE itself]."

Enforcement Statutes or Sections listed as 6201 (or Assessment, 6321 for Liens, and 6331 for Levy by distraint all fall under Subtitle F, which only takes effect "on the day after the date of enactment of this title."

Since 26 USC 1.0–1 clearly documents that the enactment of 26 USC [the IRC of 1954 took Place on August 16, 1954 and ended sometime the very same day, then Subtitle F has never gone into effect (or the Subtitle A Income Tax. As there is no effective date of enactment for the Subtitle A income tax, there are no enforcement Statutes in effect related to the enforcement of the Subtitle A Income Tax.

According to 26 CFR 601.702 (a)(1)(iv) the IRS has the requirement placed upon them by This implementing regulation, as well as by 5 USC 552(a)(1), to publish the implementing Regulation imposing the Subtitle A Income Tax upon American Citizens in the Federal Register.

Michael White, Federal Attorney, Office of the Federal Register, [an agency of the Federal Government housed under the National Archives department] has indicated in his legal opinion letter on this question "*the IRS has not published the imposition of any requirement for the payment or filing of a federal income tax in the federal register.*"

According to 26 CFR 601.702 (a)(2)(ii) regarding the "Effect of Failure to Publish an Obligation in the Federal Resister" states "*any such matter which imposes an obligation and which is not so published or incorporated by reference [in the Federal Resister] will not adversely change or affect a person's rights.*"