# Administrative & Enforcement Authority of IRC Indictments under Sections 7201-7217

**Title 26 §7201- §7217**
Subtitle F - Procedures & Administration
Ch.75 - Crimes, Other Offenses, and Forfeitures
Subchapter A - Crimes
Part 1 - General Provisions

**Title 26 § 6420**
Gasoline used on Farms

**Title 26 § 6421**
Gasoline used for Non-Highway purposes

**Title 26 § 6427**
Fuels not used for Taxable purposes

**Title 26 § 4091**
Imposition of tax on Aviation Fuel

**Title 26 § 4081**
Imposition of tax on removal, entry or sale of Fuel

**Title 26 § 4041**
Imposition of tax on Diesel & Special Motor Fuels

**Title 26 § 4101**
Registration and bond required by secretary to register under §4041, §4081, or §4091

**26 CFR Part 48**
Manufacturers and Retailers Excise

**Form 637**
Application for Excise Tax Registration for §4041 under §4041, §4081, or §4091

**Title 48 § 1421 (i)**
Income Tax laws in force in Guam

**Title 48 § 1612(a)**
The Virgin Islands have exclusive jurisdiction of offences described in Title 26, Subtitle F, Ch. 75 and constitute an offense against the Government of the Virgin Islands

**Implementing Regulations**

§7201.....No Regulations
§7202.....No Regulations
§7203.....No Regulations
§7204.....No Regulations
§7205.....No Regulations
§7206.....No Regulations
§7207.....27 CFR Part 70
§7208.....No Regulations
§7209.....27 CFR Part 70
§7210.....No Regulations
§7211.....No Regulations
§7212.....27 CFR Part 170, 270, 275, 290, 295, 296
§7213.....27 CFR Part 17
§7214.....5 Part 3101, 27CFR Part 70
§7215.....No Regulations
§7216.....26 CFR Part 1, 301
§7217.....No Regulations