

APPENDIX A

26 U.S.C. § 5214(a)(1)	2T2.1	26 U.S.C. § 7204	2T1.8
26 U.S.C. § 5273(b)(2)	2T2.1	26 U.S.C. § 7205	2T1.8
26 U.S.C. § 5273(c)	2T2.1	26 U.S.C. § 7206(1),(3),(4),(5)	2S1.3, 2T1.1
26 U.S.C. § 5291(a)	2T2.1, 2T2.2	26 U.S.C. § 7206(2)	2S1.3, 2T1.4
26 U.S.C. § 5601(a)	2T2.1, 2T2.2	26 U.S.C. § 7207	2T1.1
26 U.S.C. § 5602	2T2.1	26 U.S.C. § 7208	2B1.1
26 U.S.C. § 5603	2T2.1, 2T2.2	26 U.S.C. § 7210	2J1.1, 2J1.5
26 U.S.C. § 5604(a)	2T2.1, 2T2.2	26 U.S.C. § 7211	2T1.1
26 U.S.C. § 5605	2T2.1, 2T2.2	26 U.S.C. § 7212(a)	2A2.4
26 U.S.C. § 5607	2T2.1	26 U.S.C. § 7212(a) (omnibus clause)	2J1.2, 2T1.1
26 U.S.C. § 5608	2T2.1	26 U.S.C. § 7212(b)	2B1.1, 2B2.1, 2B3.1
26 U.S.C. § 5661	2T2.1, 2T2.2	26 U.S.C. § 7213(a)(1)	2H3.1
26 U.S.C. § 5662	2T2.2	26 U.S.C. § 7213(a)(2)	2H3.1
26 U.S.C. § 5671	2T2.1, 2T2.2	26 U.S.C. § 7213(a)(3)	2H3.1
26 U.S.C. § 5684	2T2.1	26 U.S.C. § 7213(a)(5)	2H3.1
26 U.S.C. § 5685	2K1.3, 2K2.1	26 U.S.C. § 7213(d)	2H3.1
26 U.S.C. § 5691(a)	2T2.1	26 U.S.C. § 7213A	2H3.1
26 U.S.C. § 5751(a)(1),(2)	2T2.1	26 U.S.C. § 7214	2B1.1, 2C1.1, 2C1.2
26 U.S.C. § 5752	2T2.2	26 U.S.C. § 7215	2T1.7
26 U.S.C. § 5762(a)(1),(2),(4),(5),(6)	2T2.2	26 U.S.C. § 7216	2H3.1
26 U.S.C. § 5762(a)(3)	2T2.1	26 U.S.C. § 7232	2B1.1
26 U.S.C. § 5861(a)–(l)	2K2.1	26 U.S.C. § 7512(b)	2T1.7
26 U.S.C. § 5871	2K2.1	26 U.S.C. § 9012(e)	2B4.1
26 U.S.C. § 7201	2T1.1	26 U.S.C. § 9042(d)	2B4.1
26 U.S.C. § 7202	2T1.6	28 U.S.C. § 1826(c)	2P1.1
26 U.S.C. § 7203	2S1.3, 2T1.1	28 U.S.C. § 2902(e)	2P1.1