

Fiscal Code of the United States (Consolidated Reference Edition)

This document presents a unified, statute-style reference that mirrors the structure and intent of Germany's Fiscal Code, adapted for the legal institutions of the United States. It synthesizes the core principles of U.S. federal tax law from the Internal Revenue Code, Treasury Regulations, Title 31 of the U.S. Code, and the Internal Revenue Manual. It is intended for academic, comparative, and educational use.

Part I – Scope and Fundamental Principles

Section 1 – Scope

This Code governs the administration, assessment, and enforcement of all federal taxes within the United States. It applies to all persons and entities subject to federal tax law, including individuals, corporations, partnerships, trusts, and estates.

Section 2 – Supremacy and Authority

This Code derives its authority from the Constitution of the United States, Congress's power to levy taxes, and statutory enactments codified primarily in Title 26 of the United States Code.

Section 3 – Definitions

"Tax" means any compulsory monetary contribution imposed by federal law for public purposes. "Taxpayer" means any person or entity subject to a tax obligation or required to file returns or maintain records.

Part II – Taxpayers and Legal Capacity

Section 10 – Taxpayer Status

Any person or entity with taxable income, transactions, or reporting obligations under federal law is a taxpayer.

Section 11 – Legal Representatives

Legal guardians, executors, trustees, and corporate officers shall fulfill the tax obligations of those they represent.

Section 12 – Joint and Several Liability

Where multiple persons are responsible for a tax obligation, each may be held liable for the full amount.

Part III – Administration of Federal Taxes

Section 20 – Revenue Authorities

The Internal Revenue Service, under the authority of the Department of the Treasury, is the principal revenue authority of the United States.

Section 21 – Jurisdiction

Jurisdiction is determined by taxpayer residence, principal place of business, or statutory assignment.

Section 22 – Delegated Authority

Revenue authorities may issue guidance and regulations within the scope authorized by Congress.

Part IV – Filing, Assessment, and Collection

Section 30 – Filing Obligations

Taxpayers shall file accurate returns within prescribed time limits.

Section 31 – Assessment

Taxes are assessed based on filed returns or determinations by revenue authorities.

Section 32 – Collection

Unpaid taxes may be collected through liens, levies, garnishment, or judicial proceedings.

Part V – Rights and Duties of Taxpayers

Section 40 – Taxpayer Rights

Taxpayers are entitled to due process, privacy, confidentiality, and fair treatment.

Section 41 – Duty of Cooperation

Taxpayers shall provide truthful information and maintain required records.

Section 42 – Appeals

Taxpayers may challenge assessments through administrative and judicial procedures.

Part VI – Confidentiality and Data Protection

Section 50 – Confidentiality

Tax information is confidential and may be disclosed only as authorized by law.

Section 51 – Data Security

Revenue authorities shall safeguard taxpayer data against unauthorized access or disclosure.

Part VII – Enforcement and Penalties

Section 60 – Civil Penalties

Failure to comply with tax obligations may result in civil penalties and interest.

Section 61 – Criminal Offenses

Willful evasion, fraud, and obstruction constitute federal crimes.

Section 62 – Investigations

Revenue authorities may conduct audits and investigations consistent with constitutional protections.

Part VIII – Judicial Protection and Final Provisions

Section 70 – Judicial Review

Tax disputes may be brought before the United States Tax Court or federal courts.

Section 71 – Final Provisions

This Code serves as a consolidated interpretive framework reflecting the structure of U.S. federal tax law.

Notes on Sources

This unified code draws conceptually from: - Internal Revenue Code (Title 26, U.S.C.) - Treasury Regulations (26 CFR) - Title 31, U.S.C. (Money and Finance) - IRS Internal Revenue Manual It is not an official statute and does not replace primary legal sources.