

CODE OF FEDERAL REGULATIONS

1949 Edition

CONTAINING A CODIFICATION OF DOCUMENTS OF GENERAL
APPLICABILITY AND FUTURE EFFECT AS OF DECEMBER 31, 1948

With Ancillaries and Index

Published by the Division of the Federal Register, the National Archives
as a Special Edition of the Federal Register, Dated January 1, 1949
Pursuant to Section 11 of the Federal Register Act as Amended



TITLE 26

Parts 1 to 79

CHAPTER I—BUREAU OF INTERNAL REVENUE

DEPARTMENT OF THE TREASURY

(This book contains Parts 1–79)

CROSS REFERENCES: Bureau of Customs, Department of the Treasury: See 19 CFR Chapter I.

Bureau of Old Age and Survivors Insurance, Social Security Administration, Federal Security Agency: See 20 CFR Chapter III.

Food and Drug Administration, Federal Security Agency: See 21 CFR Chapter I.

Immigration and Naturalization Service, Department of Justice: See 8 CFR Chapter I.

Intoxicating Liquors, Bureau of Internal Revenue, Department of the Treasury: See 27 CFR Chapter I.

NOTE: Other regulations issued by the Department of the Treasury appear in Title 12, Chaptr I; Title 19, Chapter I; Title 21, Chapter II; Title 27, Chapter I; Title 31; Title 33, Chapter I; Title 41, Chapter I; Title 46, Chapter I.

SUBCHAPTER A—INCOME AND EXCESS-PROFITS TAXES

Part

- 7 Taxation pursuant to treaties.
- 16 Excess profits on Army contracts for aircraft.
- 17 Excess profits on Navy contracts.
- 23 Consolidated income tax returns.
- 29 Income tax; taxable years beginning after December 31, 1941.
- 32 Establishment of construction reserve funds.
- 37 Carry-overs of railroads.

SUBCHAPTER B—ESTATE AND GIFT TAXES

- 81 Regulations relating to estate tax.
- 82 Taxation pursuant to treaties.
- 86 Gift tax under Chapter 4 of Internal Revenue Code, as amended.

SUBCHAPTER C—MISCELLANEOUS EXCISE TAXES

- 101 Taxes on admissions, dues, and initiation fees.
- 110 Tax on contracts of sale of cotton for future delivery.
- 112 Tax on transfers of interests in silver bullion.

Title 26—Internal Revenue

- Part*
- 113 Documentary stamp taxes.
 - 120 Tax on transfers to avoid income tax.
 - 130 Taxes on safe deposit boxes and on certain transportation and communications services.
 - 140 Taxes on tobacco, snuff, cigars, cigarettes, cigarette papers and tubes, and purchase and sale of leaf tobacco.
 - 141 Shipment or delivery of manufactured tobacco, snuff, cigars, cigarettes, and cigarette papers or tubes, for use as sea stores without payment of internal revenue tax.
 - 142 Tax-free withdrawals of cigars from customs bonded warehouses, Class 6.
 - 143 Tax with respect to the transportation of property.
 - 144 Removal of manufactured tobacco, snuff, cigars, and cigarettes, without payment of tax, for shipment to a Territory of the United States for the use of members of the military and naval forces of the United States.
 - 150 Manufacture of opium for smoking purposes.
 - 151 Regulations under the Harrison Narcotic Law, as amended.
 - 152 Regulations under the Marihuana Tax Act of 1937, as amended.
 - 153 Seizures involving contraband articles covered by section 1 (b) (1) of the act of August 9, 1939.
 - 160 Taxes on circulation of banks and bankers and on notes paid out.
 - 171 Miscellaneous regulations relating to liquor.
 - 173 Disposition of substances used in the manufacture of distilled spirits.
 - 174 Disposition of denatured alcohol, denatured rum, and substances or preparations containing denatured alcohol or denatured rum.
 - 175 Traffic in containers of distilled spirits.
 - 176 Drawback on distilled spirits and wines.
 - 178 Production, fortification, tax payment, etc., of wine.
 - 180 Liquors and articles from Puerto Rico and the Virgin Islands.
 - 181 Stills and distilling apparatus.
 - 182 Industrial alcohol.
 - 183 Production of distilled spirits.
 - 184 Production of brandy.
 - 185 Warehousing of distilled spirits.
 - 186 Gauging manual.
 - 187 Denaturation of rum.
 - 188 Bottling of distilled spirits (other than alcohol) in bond.
 - 189 Bottling of tax-paid distilled spirits.
 - 190 Rectification of spirits and wines.
 - 191 Importation of distilled spirits, wines, and fermented malt liquors.
 - 192 Fermented malt liquors.
 - 194 Wholesale and retail dealers in liquors.
 - 195 Production of vinegar by the vaporizing process.
 - 197 Drawback of tax on distilled spirits used in the manufacture of non-beverage products.
 - 300 Tax on white phosphorus matches.

Chapter I—Bureau of Internal Revenue

Part

- 301 Tax on filled cheese.
- 302 Excise tax on sale of pistols and revolvers.
- 305 Tax on playing cards.
- 306 Processing tax on certain oils.
- 310 Taxes on oleomargarine, adulterated butter, and process or renovated butter.
- 312 Tax on the manufacture of manufactured sugar.
- 314 Taxes on gasoline, lubricating oil, and matches.
- 315 Licensing under the Federal Firearms Act of manufacturers of, and dealers in, firearms or ammunition.
- 316 Excise taxes on sales by the manufacturer.
- 317 Tax imposed by the act approved March 1, 1893, as amended, with respect to certain hydraulic mining.
- 319 Taxes relating to machine guns and certain other firearms.
- 320 Retailers' excise taxes.
- 323 Special taxes with respect to coin-operated amusement and gaming devices, bowling alleys, billiard tables and pool tables.

SUBCHAPTER D—EMPLOYMENT TAXES

- 402 Employees' tax and the employers' tax under the Federal Insurance Contributions Act.
- 403 Excise tax on employers under the Federal Unemployment Tax Act.
- 405 Collection of income tax at source on or after January 1, 1945.
- 410 Employers' tax, employees' tax, and employee representatives' tax under the Carriers Taxing Act of 1937 and Subchapter B of Chapter 9 of the Internal Revenue Code.

SUBCHAPTER E—ADMINISTRATIVE PROVISIONS COMMON TO VARIOUS TAXES

- 450 Withdrawal of oleomargarine, filled cheese, playing cards, tobacco, snuff, cigars, and cigarettes, from factories, free of tax, for the use of the United States.
- 451 Exportation without payment of tax of tobacco manufactures, oleomargarine, adulterated butter, mixed flour, and playing cards; shipments to possessions of the United States, and drawback on tobacco manufactures and stills exported, or shipped to Puerto Rico or Philippine Islands.
- 452 Taxes under the Trading With the Enemy Act.
- 453 Release of Federal tax liens.
- 454 Resale of personal property obtained by Government under distraint proceedings.
- 455 Rewards for information leading to the detection and punishment of persons violating internal revenue laws.
- 457 Restamping cases.
- 458 Inspection of returns.
- 459 Claims for payment of judgments against the United States.

Title 26—Internal Revenue

Part

- 462 Closing agreements.
- 464 Assessment and collection of taxes of insolvent banks and trust companies.
- 466 Seizure, forfeiture, and disposition of vessels, vehicles, and aircraft under the act of August 9, 1939.
- 468 Seizures of vessels, vehicles, and aircraft in connection with contraband firearms covered by section 1 (b) (2), act of August 9, 1939.
- 471 Acceptance of Treasury notes in payment of income, estate, and gift taxes.
- 472 Regulations under section 3804 of the Internal Revenue Code.
- 473 Period of limitations in case of related taxes under Chapter 1 and Chapter 2 of the Internal Revenue Code.
- 474 Extensions of time for payment of taxes by corporations expecting carry-backs, and tentative carry-back adjustments.

SUBCHAPTER F—RECORDS AND PROCEDURE

- 600 Records.
- 601 Procedure.

SUPPLEMENTAL PUBLICATIONS: *Internal Revenue Bulletins*; Vols. 1 to 5; 1-1 to XV-2; 1937-1; 1937-2; 1938-1; 1938-2; 1939-1-Part 1, Part 2; 1939-2; 1940-1; 1940-2; 1941-1; 1941-2; 1942-1; 1942-2; 1943; 1944; 1945; 1946-1; 1946-2; 1947-1; 1947-2; 1948-1. *Biweekly issues.*

Regulations:

- Regulations No. 1. Basic permits: issuance and proceedings to rescind or suspend.
- Regulations No. 2. Non-industrial use of distilled spirits and wine.
- Regulations 3. Industrial alcohol.
- Regulations No. 3. Bulk sales and bottling of distilled spirits.
- Appendix to Regulations No. 3. Formulae for completely and specially denatured alcohol.
- Regulations 4. Production of distilled spirits.
- Regulations No. 4. Labeling and advertising of wine.
- Regulations 5. Production of brandy.
- Regulations No. 5. Labeling and advertising of distilled spirits.
- Regulations 6. Bottling of distilled spirits in bond.
- Regulations No. 6. Inducements furnished to retailers.
- Regulations 7. Wine.
- Regulations No. 7. Labeling and advertising of malt beverages.
- Regulations 8. Taxes on tobacco, snuff, cigars, and cigarettes.
- Regulations No. 8. Credit period to be extended to retailers of alcoholic beverages.
- Regulations 9. Taxes on oleomargarine, adulterated butter, and process or renovated butter.
- Regulations 10. Warehousing of distilled spirits.
- Regulations 11. Bottling of tax-paid distilled spirits.
- Regulations 13. Traffic in containers of distilled spirits.
- Regulations 15. Rectification of spirits and wines.
- Regulations 16. Denaturation of rum.
- Regulations 17. Disposition of substance used in the manufacture of distilled spirits.
- Regulations 18. Fermented malt liquor.
- Regulations 19. Production of vinegar by the vaporizing process.
- Regulations 20. Wholesale and retail dealers in liquors.
- Regulations 21. Importation of distilled spirits and wines.
- Regulations 22. Tax on filled cheese.
- Regulations 23. Stills and distilling apparatus.
- Regulations 24. Articles from Puerto Rico and Virgin Islands.
- Regulations 28. Drawback of internal-revenue tax on distilled spirits and wines.
- Regulations 29. Drawback of tax on distilled spirits used in the manufacture of non-beverage products.

Chapter I—Bureau of Internal Revenue

Regulations—Continued

- Regulations No. 32. White phosphorus matches.
Regulations 34. Withdrawal of oleomargarine, playing cards, tobacco, snuff, cigars, and cigarettes, from factories, free of tax, for use of the United States.
Regulations 36. United States Cotton Futures Act.
Regulations 42. Taxes on safe deposit boxes, transportation of oil by pipe line, telephone, telegraph, radio and cable messages and services, and transportation of persons.
Regulations 43. Taxes on admissions, dues and initiation fees.
Regulations 44. Taxes on gasoline, lubricating oil, and matches.
Regulations 46. Excise taxes on sales by the manufacturer.
Regulations 47. Excise taxes on sales by the manufacturer of pistols and revolvers.
Regulations 48. Processing tax on certain oils.
Regulations 51. Retailers' excise taxes.
Regulations 59. Special taxes with respect to coin-operated amusement and gaming devices, bowling alleys, billiard tables and pool tables.
Regulations 66. Playing cards.
Regulations 71. Stamp taxes.
Regulations 73. Exportation without payment of tax of tobacco manufactures, oleomargarine, adulterated butter, mixed flour, and playing cards, shipments to possessions of the United States and drawback on tobacco manufactures and stills exported or shipped to Puerto Rico.
Regulations 76. Shipment or delivery of manufactured tobacco, snuff, cigars, or cigarettes for use as sea stores without payment of internal-revenue tax under section 317 Tariff Act of 1930.
Regulations 85. Tax on transfers of interests in silver bullion.
Regulations 88. Taxes on certain firearms and machine guns.
Regulations 92. Disposition of denatured alcohol, denatured rum, and substances or preparations containing denatured alcohol or denatured rum.
Regulations 99. Tax on the manufacture of manufactured sugar.
Regulations 100. Employers' tax, employees' tax, and employee representatives' tax.
Regulations 104. Consolidated returns of affiliated railroad corporations and Pan-American trade corporations.
Regulations 105. Estate tax.
Regulations 106. Employees' tax and the employers' tax.
Regulations 107. Excise tax on employers.
Regulations 108. Gift tax.
Regulations 111. Income tax.
Regulations 113. Tax with respect to the transportation of property.
Regulations 116. Collection of income tax at source on wages.
Narcotics Regulations No. 1. Importation, manufacture, production, compounding, sale, dealing in, dispensing, prescribing, administering, and giving away of marihuana (joint marihuana regulations made by the Commissioner of Narcotics and the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury).
Narcotics Regulations No. 3. Tax on opium manufactured in the United States for smoking purposes (joint smoking opium regulations made by the Commissioner of Narcotics and the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury).
Narcotics Regulations No. 5. Importation, manufacture, production, compounding, sale, dealing in, dispensing and giving away of opium or coca leaves or any compound, manufacture, salt, derivative, or preparation thereof (joint narcotic regulations made by the Commissioner of Narcotics and the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury).

Gauging Manual. Treasury Department Circular No. 808, Treasury Claims Instructions under Federal Tort Claims Act, etc. The Work and Jurisdiction of the Bureau of Internal Revenue (1948).

ABBREVIATIONS: The following abbreviations are used in this chapter:

I. R. C.=Internal Revenue Code. N. F.=National Formulary. T. D.=Treasury Decision. USP=United States Pharmacopoeia.

SUBCHAPTER A—INCOME AND EXCESS-PROFITS TAXES

Part 7—Taxation Pursuant to Treaties

Subpart—Canada

RELEASE OF EXCESS TAX WITHHELD, AND REDUCTION IN RATE OF WITHHOLDING, UNDER SECTIONS 143 AND 144 OF THE INTERNAL REVENUE CODE IN THE CASE OF RESIDENTS OF CANADA AND OF CORPORATIONS ORGANIZED UNDER THE LAWS OF CANADA, AS AFFECTED BY THE RECIPROCAL TAX CONVENTION BETWEEN THE UNITED STATES AND CANADA, EFFECTIVE JANUARY 1, 1941

Sec.

- 7.10 Introductory.
- 7.11 Release of excess tax withheld at source.
- 7.12 Refund of excess tax for 1941.
- 7.13 Rate of withholding.
- 7.14 Resident of Canada or corporation organized under the laws of Canada.
- 7.15 Addressee not actual owner.
- 7.16 Return of tax withheld from persons whose addresses are in Canada.
- 7.17 Returns filed by Canadian withholding agents.

TAXATION OF NONRESIDENT ALIEN INDIVIDUALS AND FOREIGN CORPORATIONS NOT ENGAGED IN TRADE OR BUSINESS WITHIN THE UNITED STATES AND NOT HAVING AN OFFICE OR PLACE OF BUSINESS THEREIN AS AFFECTED BY THE RECIPROCAL TAX CONVENTIONS BETWEEN THE UNITED STATES AND CANADA

- 7.20 Introductory.
- 7.21 Scope of §§ 7.20 to 7.39.
- 7.22 Definitions.
- 7.23 Scope of convention with respect to determination of "industrial and commercial profits" of a nonresident alien individual, resident of Canada, or of a Canadian corporation or other entity carrying on a Canadian enterprise in the United States.
- 7.24 Allocation of compensation for labor or personal services.
- 7.25 Control of a domestic enterprise by a Canadian enterprise.
- 7.26 Income from operation of ships or aircraft.
- 7.27 Wages, salaries and similar compensation, pensions, and life annuities.
- 7.28 Compensation for labor or personal services.
- 7.29 Capital gains and remittances.
- 7.30 Exempt organizations.
- 7.31 Reduction in rate of tax withheld at source.
- 7.32 Dividends and interest paid by Canadian corporations.
- 7.33 Canadian corporations; exemptions from Federal taxation with respect to accumulated surplus or undistributed income.

Sec.

- 7.34 Adjustment of tax liability of Canadians for 1940 and prior years.
- 7.35 Credit against United States tax liability for income tax paid to Canada.
- 7.36 Reciprocal regulations.
- 7.37 Reciprocal administrative assistance.
- 7.38 Information to be furnished in due course.
- 7.39 Information in specific cases.

Subpart—Sweden

- 7.200 Introductory.
- 7.201 Scope of this subpart.
- 7.202 Definitions.
- 7.203 Scope of convention with respect to determination of "industrial and commercial profits" of a nonresident alien individual resident of Sweden or of a Swedish corporation or other entity carrying on a Swedish enterprise in the United States.
- 7.204 Control of a domestic enterprise by a Swedish enterprise.
- 7.205 Income from operation of ships or aircraft.
- 7.206 Income from real property.
- 7.207 Mineral royalties.
- 7.208 Patent and copyright royalties.
- 7.209 Dividends and interest.
- 7.210 Capital gains.
- 7.211 Wages, salaries and similar compensation, pensions and life annuities.
- 7.212 Compensation for labor or personal services.
- 7.213 Remittances.
- 7.214 Scope of Article XIV.
- 7.215 Reciprocal administrative assistance.
- 7.216 Information to be furnished in the ordinary course.
- 7.217 Information in specific cases.
- 7.218 Mutual assistance in the collection of taxes.

Subpart—France

REGULATIONS EFFECTIVE JAN. 1, 1945

- 7.410 Introductory.
- 7.411 Applicable provisions of the Internal Revenue Code.
- 7.412 Scope of the convention.
- 7.413 Definitions.
- 7.414 Scope of convention with respect to determination of "industrial and commercial profits" of a nonresident alien individual resident of France, or of a French corporation or other entity carrying on a French enterprise in the United States.
- 7.415 Control of a domestic enterprise by a French enterprise.
- 7.416 Income from operation of ships or aircraft.
- 7.417 Income from real property, including mineral royalties.
- 7.418 Patent and copyright royalties.

SUBCHAPTER F—RECORDS AND PROCEDURE

Part 600—Records

Sec.

600.1 Classification.

600.2 Publication and public inspection.

§ 600.1 *Classification.* Matters of official record in the Bureau of Internal Revenue include:

(a) Documents submitted by members of the public pursuant to the internal revenue laws or regulations, such as tax returns, information returns, statements required by statute or regulation, claims for credit, refund, or abatement, offers in compromise, bonds, applications for registration, and waivers of statutes of limitation.

(b) Final opinions and orders under the internal revenue laws and regulations in tax matters, such as assessment lists, certificates of overassessment, and statutory deficiency letters, and documents evidencing determinations of such matters as claims for abatement, credit, or refund, offers in compromise, applications for excess profits tax relief, registration applications, closing agreements, and distraints and seizures.

(R. S. 161; 5 U. S. C. 22) [11 F. R. 177A-22, 14261; redesignated at 13 F. R. 7710]

§ 600.2 *Publication and public inspection.* (a) *General.* Sections 55, 2556, 2557, 2595, 3275, and 4047 of the Internal Revenue Code contain broad prohibitive and penal provisions against the disclosure of certain information described therein obtained by the Bureau of Internal Revenue from members of the public in the performance of its functions. The above provisions necessitate severe limitations by the Bureau of Internal Revenue upon publication and public inspection of its official records, including final opinions or orders in particular cases. The extent to which public disclosure may be made of matters of official record to persons properly and directly concerned is set forth in this section.

(1) *Inspection of tax returns.* The inspection of returns is governed by the provisions of the internal revenue laws and rules promulgated by the President or by the Secretary of the Treasury pursuant to such provisions. See Treasury Decision 4873, approved by the President November 12, 1938, as amended; Treasury Decision 4878, approved by the Secretary January 4, 1939; Treasury Decision

4929, approved by the President August 28, 1939, as amended; Treasury Decision 5138, approved by the President April 20, 1942 (Subpart A of Part 458 of this chapter); Treasury Decision 4945, approved by the Secretary September 20, 1939 (Subpart B of Part 458 of this chapter).

(2) *Public lists of persons making income tax returns.* Lists of persons making income tax returns in each year are available to public inspection in the offices of collectors of internal revenue. See section 55 (e) of the Code.

(3) *Public lists of persons paying occupational taxes.* Lists of persons paying occupational taxes under Chapter 27 of the Code are available for public inspection in the offices of collectors of internal revenue pursuant to the provisions and limitations of section 3275 of the Code. See Regulations 20 cited in § 601.66 (c) and regulations cited in § 601.93 of this chapter.

(4) *Record of seizure and sale of real estate.* Record 21 "Record of seizure and sale of real estate" is open for public inspection in offices of collectors of internal revenue and copies are furnished on application. See Treasury Decision 5428, 10 F. R. 622.

(5) *State liquor cases.* If the interests of the United States will not be jeopardized thereby, and if information will not be divulged contrary to section 4047 (a) (1), Internal Revenue Code, District Supervisors of the Alcohol Tax Unit may upon receipt of subpoenas or requests of State authorities, and at the expense of the State, authorize investigators and other employees under their supervision to attend trials and administrative hearings in liquor cases in which the State is a party, produce records and testify as to facts coming to their knowledge in their official capacities.

(6) *Public lists of employers making returns under the Federal Unemployment Tax Act.* Lists of employers of eight or more making annual returns on Form 940 under the Federal Unemployment Tax Act (subchapter C of chapter 9 of the Code) are available for public inspection in the offices of collectors of internal revenue. See sections 55 (e) and 1604 (c) of the Code.

(b) *Final opinions and orders.* In conformity with the policy of the provi-

sions of law referred to in paragraph (a) of this section, final opinions and orders in the adjudication of cases arising under the internal revenue laws are, with limited exceptions, treated by the Bureau as confidential and are not published nor made available for public inspection. The exceptions are:

(1) *Excess profits tax relief; publication of allowances.* Pursuant to the provisions of section 722 (g) of the Code, there is published from time to time in the **FEDERAL REGISTER** the information specified in such section relative to excess profits tax relief allowed particular taxpayers.

(2) *Publication of decisions.* Rulings and decisions on matters arising under the internal revenue laws which because they announce a ruling or decision upon a novel question or upon a question in regard to which there exists no previously published ruling or decision, or for other reasons, are of such importance to be of general interest, or which revoke, amend or affect in any manner a published ruling or decision are, after rephrasing to eliminate any confidential information relating to a particular case, including identity of persons, regularly published in the *Internal Revenue Bulletin*. No unpublished ruling or decision will be cited or relied upon by any officer or employee of the Bureau of Internal Revenue as a precedent in the disposition of other cases.

(c) *Rules.* All rules relating to the functions of the Bureau of Internal Revenue other than those dealing solely with internal management will, to the extent consistent with the limitations contained in the provisions of law referred to in paragraph (a) of this section, be made available to public inspection. As to rules generally and their publication see § 601.13 of this chapter.

(d) *Requests.* Requests for information in connection with matters of official record in which the procedure for inspection is not set out in rules referred to in subparagraphs above should be submitted to the Commissioner of Internal Revenue, Washington 25, D. C. The request should clearly state the information desired and must set forth the interest of the applicant in the subject matter and purpose for which the information is desired. If the applicant is an agent or attorney acting for another he will attach to the application evidence of his authority to act for his

principal. If such evidence is satisfactory such agent or attorney will be given access to any record to which his principal would be given access. The determination as to whether the information requested is available for disclosure in any particular case will be made by the Commissioner of Internal Revenue or such other officer authorized under the provisions of law referred to in paragraph (a) of this section.

Whenever it is determined that a matter of official record is available for disclosure in a particular case, a copy of said official record will be furnished the party requesting the same or the officer passing upon the request may in his discretion allow a personal inspection of the official record in question at the place where the document is normally kept. A reasonable fee may in the discretion of the determining officer be charged for furnishing copies of official records.

(R. S. 161; 50 U. S. C. 22) [11 F. R. 177A-22, 14261, as amended at 12 F. R. 3220, 13 F. R. 4122, redesignated at 13 F. R. 7710]

Part 601—Procedure

Subpart A—General Procedure

Sec.	
601.1	Introductory.
601.2	Classification of taxes collected by the Bureau.
601.3	Collection procedure.
601.4	Disputed liability.
601.5	Legal review.
601.6	Description of forms.

Subpart B—Income and Excess Profits Taxes

601.11	General.
601.12	Tax collection.
601.13	Examination of returns and determination of correct liability.
601.14	Claims for credit or refund.
601.15	Rulings.
601.16	Administrative procedures for collection.
601.17	Forms.

Subpart C—Technical Staff

601.21	Appellate functions and procedures in the determination of income, profits, estate or gift tax liability.
601.22	Practice and procedure requirements.
601.23	Offers in compromise.

Subpart D—Estate and Gift Taxes

601.26	General.
601.27	Tax collection.
601.28	Examination of estate and gift tax returns and determination of correct tax liability.
601.29	Claims for credit or refund.