



[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 80](#) > [Subchapter A](#) >  
Sec. 7805.

[Prev](#) | [Next](#)

## Sec. 7805. - Rules and regulations

### (a) Authorization

Except where such authority is expressly given by this title to any person other than an officer or employee of the Treasury Department, the Secretary shall prescribe all needful rules and regulations for the enforcement of this title, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.

### (b) Retroactivity of regulations

#### (1) In general

Except as otherwise provided in this subsection, no temporary, proposed, or final regulation relating to the internal revenue laws shall apply to any taxable period ending before the earliest of the following dates:

#### (A)

The date on which such regulation is filed with the Federal Register.

#### (B)

In the case of any final regulation, the date on which any proposed or temporary regulation to which such final regulation relates was filed with the Federal Register.

#### (C)

The date on which any notice substantially describing the expected contents of any temporary, proposed, or final regulation is issued to the public.

#### (2) Exception for promptly issued regulations

Search this title:

Search Title 26

[Notes](#)  
[Updates](#)  
[Parallel authorities \(CFR\)](#)  
[Topical references](#)

Paragraph (1) shall not apply to regulations filed or issued within 18 months of the date of the enactment of the statutory provision to which the regulation relates.

**(3) Prevention of abuse**

The Secretary may provide that any regulation may take effect or apply retroactively to prevent abuse.

**(4) Correction of procedural defects**

The Secretary may provide that any regulation may apply retroactively to correct a procedural defect in the issuance of any prior regulation.

**(5) Internal regulations**

The limitation of paragraph (1) shall not apply to any regulation relating to internal Treasury Department policies, practices, or procedures.

**(6) Congressional authorization**

The limitation of paragraph (1) may be superseded by a legislative grant from Congress authorizing the Secretary to prescribe the effective date with respect to any regulation.

**(7) Election to apply retroactively**

The Secretary may provide for any taxpayer to elect to apply any regulation before the dates specified in paragraph (1).

**(8) Application to rulings**

The Secretary may prescribe the extent, if any, to which any ruling (including any judicial decision or any administrative determination other than by regulation) relating to the internal revenue laws shall be applied without retroactive effect.

**(c) Preparation and distribution of regulations, forms, stamps, and other matters**

The Secretary shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue.

**(d) Manner of making elections prescribed by Secretary**

Except to the extent otherwise provided by this title, any election under this title shall be made at such time and in

such manner as the Secretary shall prescribe.

**(e) Temporary regulations**

**(1) Issuance**

Any temporary regulation issued by the Secretary shall also be issued as a proposed regulation.

**(2) 3-year duration**

Any temporary regulation shall expire within 3 years after the date of issuance of such regulation.

**(f) Review of impact of regulations on small business**

**(1) Submissions to Small Business Administration**

After publication of any proposed or temporary regulation by the Secretary, the Secretary shall submit such regulation to the Chief Counsel for Advocacy of the Small Business Administration for comment on the impact of such regulation on small business. Not later than the date 4 weeks after the date of such submission, the Chief Counsel for Advocacy shall submit comments on such regulation to the Secretary.

**(2) Consideration of comments**

In prescribing any final regulation which supersedes a proposed or temporary regulation which had been submitted under this subsection to the Chief Counsel for Advocacy of the Small Business Administration -

**(A)**

the Secretary shall consider the comments of the Chief Counsel for Advocacy on such proposed or temporary regulation, and

**(B)**

the Secretary shall discuss any response to such comments in the preamble of such final regulation.

**(3) Submission of certain final regulations**

In the case of the promulgation by the Secretary of any final regulation (other than a temporary regulation) which does not supersede a proposed regulation, the requirements of paragraphs (1) and (2) shall apply; except that -

**(A)**

the submission under paragraph (1) shall be made at least 4 weeks before the date of such promulgation, and

**(B)**

the consideration (and discussion) required under paragraph (2) shall be made in connection with the promulgation of such final regulation

[Prev](#) | [Next](#)

© copyright

about us

send email