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calculation, or such other circumstance that indicates that failure to take such action would be a serious administrative omission, and then only with the approval of the Regional Director of Appeals.

(4) A case not docketed in the Tax Court and closed by the Appeals on a basis not involving concessions made by both Appeals and the taxpayer may be reopened by the taxpayer by any appropriate means, such as by the filing of a timely claim for refund.

(i) *Special procedures for crude oil windfall profit tax cases.* For special procedures relating to crude oil windfall profit tax cases, see § 601.405.

((5 U.S.C. 301 and 552) 80 Stat. 379 and 383; sec. 7805 of the Internal Revenue Code of 1954, 68A Stat. 917 (26 U.S.C. 7805))

[32 FR 15990, Nov. 22, 1967]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 601.106, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

§ 601.107 Criminal investigation functions.

(a) *General.* Each district has a Criminal Investigation function whose mission is to encourage and achieve the highest possible degree of voluntary compliance with the internal revenue laws by: Enforcing the statutory sanctions applicable to income, estate, gift, employment, and certain excise taxes through the investigation of possible criminal violations of such laws and the recommendation (when warranted) of prosecution and/or assertion of the 50 percent ad valorem addition to the tax; developing information concerning the extent of criminal violations of all Federal tax laws (except those relating to alcohol, tobacco, narcotics, and firearms); measuring the effectiveness of the investigation process; and providing protection of persons and of property and other enforcement coordination as required.

(b) *Investigative procedure.* (1) A witness when questioned in an investigation conducted by the Criminal Investigation Division may have counsel present to represent and advise him. Upon request, a copy of an affidavit or transcript of a question and answer statement will be furnished a witness promptly, except in circumstances deemed by the Regional Commissioner to necessitate temporarily withholding a copy.

(2) A taxpayer who may be the subject of a criminal recommendation will be afforded a district Criminal Investigation conference when he requests one or where the Chief, Criminal Investigation Division, makes a determination that such a conference will be in the best interests of the Government. At the conference, the IRS representative will inform the taxpayer by a general oral statement of the alleged fraudulent features of the case, to the extent consistent with protecting the Government's interests, and, at the same time, making available to the taxpayer sufficient facts and figures to acquaint him with the basis, nature, and other essential elements of the proposed criminal charges against him.

(c) *Processing of cases after investigation.* The Chief, Criminal Investigation Division, shall ordinarily notify the subject of an investigation and his authorized representative, if any, when he forwards a case to the Regional Counsel with a recommendation for prosecution. The rule will not apply if the case is with a United States Attorney.

[33 FR 17235, Nov. 21, 1968, as amended at 38 FR 9227, Apr. 12, 1973; 39 FR 8917, Mar. 7, 1974; 43 FR 53029, Nov. 15, 1978]

§ 601.108 Review of overpayments exceeding $200,000.

(a) *General.* Section 6405(a) of the Code provides that no refund or credit of income, war profits, excess profits, estate, or gift taxes or any tax imposed by Chapters 41 through 44, including penalties and interest, in excess of $200,000 may be made until after the expiration of 30 days from the date a report is made to the Joint Committee on Taxation. Taxpayers, in cases requiring review by the Joint Committee, are afforded the same appeal rights as other taxpayers. In general, these cases follow regular procedures, except for preparation of reports to and review by the Joint Committee.

(b) *Reports to Joint Committee.* In any case in which no protest is made to Appeals and no petition docketed in the Tax Court, the report to the Joint