

The Law Establishing The IRS

On the following pages will be found the legislative basis for key elements of the Internal Revenue Service-- the office of Commissioner and certain subordinate personnel, and a number of specific duties and authorities. This material by no means encompasses the legislative basis for the entire range of IRS activities and responsibilities, but does show the core provisions establishing the agency.

The materials furnished allow a complete track and examination of everything from the initial appearance of this legislation (as consolidated in the Revised Statutes in 1873) to its final representation in the current IRC. The flow-chart is as follows:

- Initial consolidation in R.S. of 1873 §§ 251, 319 and 3152 (from original acts of 1820, 1856, 1862, 1864, 1867, 1868, 1870, 1872 and an 1875 R.A. section extending penalty provisions of all other revenue acts imposed on Treasury Dept. personnel to designated or acting officers or deputies or others having custody or disposition of any public money).
- amendment of R.S. § 3152 in 1879;
- additional provisions in 1886 for chemists and microscopists;
- additional provisions in 1916 concerning the Commissioner's authority to determine and designate posts of duty of all IRS engaged in field work or travelling on official business outside of DC;
- amendment of Commissioner's pay (and other personnel issues) in 1919;
- additional provisions in 1928 authorizing the Commissioner to order IRS field workers to duty in DC and elsewhere;
- the consolidation of all the foregoing in the IRC of 1939 §§ 3900, 3901(b), 3920, 3921, 4000, 4040 and 4041(a);
- the re-organization of the foregoing into §§ 7802 and 7803 of the IRC of 1954; and
- the re-shuffling of the IRC of 1954 representations into their current versions (under that IRC's relabeling as the IRC of 1986) and designations as §§ 7803 and 7804 per the reform act of 1998.

The docs following are those identified in the flow chart above, preceded by the relevant pages from the Joint Committee on Taxation of the US Congress, January 21, 1992 which show the derivations.

Remember that you got this important information at losthorizons.com, and there's a whole lot more where that came from. Be sure your legal-service provider knows that, too, so they can get busy helping with the critical work of restoring the rule of law in America.

-Pete



Table II.—Sources of the 1954 Code—Continued

| 1954 Code section | Derived from 1939 Code section | 1954 Code section | Derived from 1939 Code section | 1954 Code section | Derived from 1939 Code section |
|-------------------|--------------------------------|-------------------|----------------------------------|-------------------|---|
| 7701(a) (25).... | 48(c). | 7808(c) | 3360(b)(2)(B), 3943, 3992, 4010. | 7851(c) | See 26 U.S.C. 4(c). |
| 7701(a) (26).... | 48(d). | 7803(d) | 3975, 3976, 3977, 3978. | 7851(d) | See 26 U.S.C. 4(d). |
| 7701(a) (27).... | | 7804(a) | 616 R.A. 1951. | 7852 (a).... | 3803. |
| 7701(a) (28).... | | 7804(b) | 3, P.L. 567 (82d Cong.). | 7852(b) | See 26 U.S.C. 4(a), 5, 7. |
| 7701(b) | 3797(b). | 7805(a) | 62, 3791(a). | 7852 (c).... | |
| 7701(c) (1).... | 3797(c). | 7805(b) | 3791(b). | 7852 (d) | 108 R.A. |
| 7701(c) (2).... | | 7805(c) | 3901(a)(2). | | 1941, 109 R.A. 1942, 196 R.A. 1943, 214 R.A. 1950, 615 R.A. 1951; See 22(b)(7). |
| 7801(a) | Reorg. Plan No. 26 of 1950 | 7806(a) | 2. | | |
| 7801(b) | 3930(a), 3931. | 7806(b) | Ch. 1, sec. 6, P.L. 1. | | |
| 7801(c) | 3932. | 7807(a) | | | |
| 7802 | 3900. | 7807(b) | | | |
| 7803(a) | 3920, 3921, 4000, 4041(a). | 7808 | 3970. | | |
| 7803(b) (1).... | 4040. | 7809(a) | 2480, 3971(a). | | |
| 7803(b) (2).... | 3901(b). | 7809(b) | 3971(b). | | |
| | | 7809(b) (1).... | 3971(b)(1) | 8001 | 5000. |
| | | 7809(b) (2).... | 3971(b)(2). | 8002 | 5001. |
| | | 7809(b) (3).... | 3791(b)(3). | 8003 | 5002. |
| | | 7851(a) | See 26 U.S.C. 3, 4. | 8004 | 5003. |
| | | 7851(b) | See 26 U.S.C. 4(b). | 8005 | 5004. |
| | | | | 8021 | 5010. |
| | | | | 8022 | 5011. |
| | | | | 8023 | 5012. |

Table III.—Corresponding Sections of the 1939 and 1954 Codes

Table III lists in the second, fourth, and sixth columns the applicable sections of the Internal Revenue Code of 1954, as enacted on August 16, 1954, which contained provisions derived from or corresponding to provisions of the respective sections of the Internal Revenue Code of 1939 listed in the first, third, and fifth columns, respectively.

Except for the heading wording, certain changes in punctuation, the elimination of unnecessary repetition, and the correction of certain errors (indicated by footnotes), this table is the same as Table I in volume 68A of the Statutes at Large, at pages 931 and following.

| 1939 Code section | Corresponded to 1954 Code section | 1939 Code section | Corresponded to 1954 Code section | 1939 Code section | Corresponded to 1954 Code section |
|-------------------|---|-------------------|-----------------------------------|-------------------|-----------------------------------|
| 1..... | | 22(b)(11) | 109. | 23(i)..... | 165. |
| 2..... | 7806(a). | 22(b)(12) | 111. | 23(j)..... | 1091. |
| 3..... | | 22(b)(13) | 112. | 23(k)(1).... | 166, 593. |
| 4..... | | 22(b)(14) | 118. | 23(k)(2).... | 165(g)(1), 166(e), 582. |
| 11..... | 1. | 22(b)(15) | 621. | 23(k)(3).... | 165(g)(2). |
| 12(a).... | | 22(b)(16) | 114. | 23(k)(4).... | 166. |
| 12(b).... | | 22(b)(17) | 121. | 23(k)(5).... | 166. |
| (1), (2) | | 22(c)..... | 471. | 23(k)(6).... | 271, 166. |
| 12(b)(3).... | 1. | 22(d) | | 23(l)..... | 167. |
| 12(c).... | 1. | (1)-(5) | 472. | 23(m)..... | 611. |
| 12(d).... | 2. | 22(d)(6).... | 1321, 6155(a). | 23(n)..... | 167. |
| 12(e).... | | 22(e)..... | 301(a). | 23(o)..... | 170. |
| 12(f).... | 1. | 22(f)..... | 1001. | 23(p)..... | 404. |
| 12(g).... | | 22(g)..... | 861, 862, 863, 864. | 23(q)..... | 170. |
| 13(a).... | | 22(h)..... | Ch. 1, Subch. G, Pt. III. | 23(r)..... | 591. |
| 13(b).... | 11. | 22(i)..... | | 23(s)..... | 172. |
| 13(c)-(f).... | | 22(j)..... | 76. | 23(t)..... | 168, 169. |
| 14..... | | 22(k)..... | 71. | 23(u)..... | 215. |
| 15(a), (b).... | 11. | 22(l)..... | 691. | 23(v)..... | 171. |
| 15(c).... | 1551. | 22(m)..... | 73, 6201(c). | 23(w)..... | 691. |
| 21..... | 63. | 22(n)..... | 62. | 23(x)..... | 213. |
| 22(a).... | 61. | 22(o)..... | 75. | 23(y)..... | |
| 22(b)(1).... | 101. | 23..... | 161, 211. | 23(z)..... | 216. |
| 22(b)(2) (A).... | 72. | 23(a)(1) (A).... | 162. | 23(aa)(1).... | 141. |
| 22(b)(2) (B).... | 72, 403. | 23(a)(1) (B).... | 162. | 23(aa)(2).... | 36. |
| 22(b)(2) (C).... | 72. | 23(a)(1) (C).... | 263. | 23(aa)(3).... | 144. |
| 22(b)(3).... | 102. | 23(a)(2).... | 212. | 23(aa)(4).... | 4, 142. |
| 22(b)(4).... | 103. | 23(b)..... | 163, 265. | 23(aa)(5).... | 142. |
| 22(b)(5).... | 104. | 23(c)(1).... | 164. | 23(aa)(6).... | 143. |
| 22(b)(6).... | 107. | 23(c)(2).... | 164. | 23(aa)(7).... | 144. |
| 22(b)(7).... | 894. | 23(c)(3).... | 164. | 23(bb).... | 173. |
| 22(b)(8).... | 115, 526, 892, 893, 911, 912, 933, 943. | 23(d)..... | 164. | 23(cc).... | 616. |
| 22(b)(9).... | 108. | 23(e)..... | 165. | 23(dd).... | 592. |
| 22(b)(10).... | 108. | 23(f)..... | 165. | 23(ee).... | 1202. |
| | | 23(g)..... | 165. | 23(ff).... | 615. |
| | | 23(h)..... | 165. | 24(a)..... | 261. |
| | | | | 24(a)(1).... | 262. |
| | | | | 24(a)(2), (3).... | 263. |
| | | | | 24(a)(4).... | 264. |
| | | | | 24(a)(5).... | 265. |

Table I.—Sources of the 1939 Code—Continued

[* = Amending statute. † = Reenacting statute. ‡ = Adding statute.]

| 1939 I. R. C. section | Date enacted | Statutes at Large— | | | Act section |
|-----------------------|--------------------|--------------------|------|--------------|---------------------|
| | | Vol- ume | Page | Chap- ter | |
| | 1937, Aug. 2..... | 50 | 556 | 553 | 16. |
| | 1938, May 28..... | 52 | 584 | 289 | 902. |
| 3900..... | 1919, Feb. 24..... | 40 | 1140 | 18 | R. S. 319. 1300. |
| 3901(a)..... | | | | | R. S. 321. |
| 3901(b)(1)..... | 1928, May 29..... | 45 | 882 | 852 | 712. |
| 3901(b)(2)..... | 1882, Aug. 5..... | 22 | 229 | 389 | 1. |
| | 1906, June 22..... | 34 | 449 | 3514 | 6. |
| 3905..... | 1926, Feb. 26..... | 44 | 126 | 27 | 1201(b). |
| 3906..... | do..... | 44 | 126 | 27 | 1201(b). |
| 3910..... | do..... | 44 | 126 | 27 | 1201(b). |
| 3911..... | do..... | 44 | 126 | 27 | 1201(b). |
| 3915..... | 1919, Feb. 24..... | 40 | 1140 | 18 | 1301(a). |
| 3916..... | 1917, Oct. 6..... | 40 | 348 | 79 | 1. |
| 3920..... | 1886, Aug. 2..... | 24 | 212 | 840 | 14. |
| 3921..... | do..... | 24 | 212 | 840 | 14. |
| 3930(a)..... | 1934, May 10..... | 48 | 758 | 277 | 512(a). |
| 3930(b)..... | do..... | 48 | 759 | 277 | 512(b). |
| 3931..... | do..... | 48 | 758 | 277 | 512(a). |
| 3932..... | do..... | 48 | 759 | 277 | 512(c). |
| 3940..... | | | | | R.S. 3142. |
| | *1923, Mar. 4..... | 42 | 1444 | 244 | |
| 3941(a), (b)..... | | | | | R. S. 3142. |
| 3941(c)..... | | | | | |
| 3942..... | | | | | R. S. 3163. |
| | 1876, Aug. 15..... | 19 | 152 | 287 | 2. |
| 3943(a)..... | | | | | R. S. 3143. |
| | 1879, Mar. 1..... | 20 | 327 | 125 | 2. |
| | 1934, May 10..... | 48 | 759 | 277 | 512(b). |
| 3943(b)..... | | | | | R.S. 3143. |
| | *1879, Mar. 1..... | 20 | 327 | 125 | 2. |
| 3943(c)..... | | | | | R.S. 3143. |
| | *1879, Mar. 1..... | 20 | 327 | 125 | 2. |
| | 1934, May 10..... | 48 | 759 | 277 | 512(b). |
| 3943(d)..... | | | | | R. S. 3143. |
| | *1879, Mar. 1..... | 20 | 327 | 125 | 2. |
| | *1895, Mar. 2..... | 28 | 807 | 177 | 5. |
| 3944(a)..... | 1875, Feb. 8..... | 18 | 309 | 36 | 12, 13. |
| | *1879, Mar. 1..... | 20 | 329, | 125 | 2. |
| | | | 330 | | |
| 3944(b)..... | 1919, Feb. 24..... | | | 18 | 1301(b). |
| | *1928, May 29..... | 45 | 882 | 852 | 713. |
| 3944(c)(1)..... | 1875, Feb. 8..... | 18 | 310 | 36 | 13. |
| | *1879, Mar. 1..... | 20 | 330 | 125 | 2. |
| 3944(c)(2)..... | | | | | R. S. 3147. |

Table I.—Sources of the 1939 Code—Continued

[* = Amending statute. † = Reenacting statute. ‡ = Adding statute.]

| 1939 I. R. C. section | Date enacted | Statutes at Large— | | | Act section |
|-----------------------|--------------------|--------------------|------|--------------|-------------|
| | | Vol- ume | Page | Chap- ter | |
| | 1879, Mar. 1..... | 20 | 329 | 125 | 2. |
| 3944(d)..... | | | | | R. S. 3146. |
| 3945..... | 1875, Feb. 8..... | 18 | 309 | 36 | 13. |
| | *1879, Mar. 1..... | 20 | 330 | 125 | 2. |
| | 1921, June 10..... | 42 | 24 | 18 | 304. |
| 3950..... | | | | | R. S. 3218. |
| | 1921, June 10..... | 42 | 24 | 18 | 304. |
| 3951..... | 1908, May 27..... | 35 | 325 | 200 | 1. |
| 3952..... | | | | | R. S. 3212. |
| 3953(a), (b)..... | | | | | R. S. 3444. |
| 3953(c)..... | | | | | |
| 3954..... | | | | | |
| 3955..... | | | | | R. S. 3163. |
| | 1879, Mar. 1..... | 20 | 328 | 125 | 2. |
| 3960..... | | | | | R. S. 3161. |
| 3961..... | | | | | |
| 3962(a)..... | | | | | R. S. 3212. |
| 3962(b)..... | | | | | R. S. 3219. |
| 3963..... | | | | | |
| 3964..... | | | | | |
| 3965(a)..... | | | | | |
| 3965(b)..... | 1912, Aug. 24..... | 37 | 487 | 355 | 8. |
| 3966..... | | | | | |
| 3967..... | | | | | R. S. 3166. |
| 3970..... | | | | | R. S. 3211. |
| 3971..... | | | | | R. S. 3210. |
| | *1924, June 2..... | 43 | 351 | 234 | 1031(b). |
| | 1926, Feb. 26..... | 44 | 124 | 27 | 1128(b). |
| 3975..... | | | | | R. S. 3217. |
| | 1921, June 10..... | 42 | 24 | 18 | 304. |
| | 1934, May 10..... | 48 | 758 | 277 | 512. |
| 3976..... | | | | | R. S. 3217. |
| 3977..... | | | | | R. S. 3217. |
| 3978..... | | | | | R. S. 3217. |
| 3990..... | 1875, Feb. 8..... | 18 | 309 | 36 | 12, 13. |
| | *1879, Mar. 1..... | 20 | 329, | 125 | 2. |
| | | | 330 | | |
| 3991..... | 1875, Feb. 8..... | 18 | 309 | 36 | 12. |
| | *1879, Mar. 1..... | 20 | 329 | 125 | 2. |
| 3992..... | 1875, Feb. 8..... | 18 | 309 | 36 | 12. |
| | *1879, Mar. 1..... | 20 | 329 | 125 | 2. |
| | *1911, Mar. 3..... | 36 | 1167 | 231 | 289. |
| 3993..... | | | | | |
| 3994..... | 1900, Apr. 17..... | 31 | 107 | 192 | 1. |
| 3995(a)-(c)..... | | | | | R. S. 3149. |

Table I.—Sources of the 1939 Code—Continued

[* = Amending statute. † = Reenacting statute. ‡ = Adding statute.]

| 1939 I. R. C. section | Date enacted | Statutes at Large— | | | Act section |
|-----------------------|---------------|--------------------|------|--------------|--|
| | | Vol- ume | Page | Chap- ter | |
| 3995(d) | *1879, Mar. 1 | 20 | 328 | 125 | 2. R. S. 3150. |
| | *1875, Feb. 8 | 18 | 309 | 36 | 12, 13. |
| | *1879, Mar. 1 | 20 | 329 | 125 | 2. R. S. 3149. |
| 3996 | *1879, Mar. 1 | 20 | 328 | 125 | 2. |
| 3997 | | | | | |
| 4000 | | | | | R. S. 3152. |
| | *1879, Mar. 1 | 20 | 329 | 125 | 2. |
| 4001 | *1879, Mar. 1 | 20 | 329 | 125 | 2. R. S. 3152. |
| 4002 | | | | | |
| 4003(a) | | | | | R. S. 3152. |
| | *1879, Mar. 1 | 20 | 329 | 125 | 2. R. S. 3163. |
| 4003(b) | *1879, Mar. 1 | 20 | 328 | 125 | 2. |
| 4003(c)-(e) | | | | | |
| 4010(a) | | | | | R. S. 3153; R. S. 3156. |
| | 1876, Aug. 15 | 19 | 152 | 287 | 1. |
| | 1929, Mar. 2 | 45 | 1496 | 510 | 1. |
| 4010(b) | | | | | |
| 4011(a) | 1929, Mar. 2 | 45 | 1496 | 510 | 1. |
| 4011(b) | 1894, Aug. 27 | 28 | 567 | 349 | 63. |
| | *1910, May 13 | 36 | 369 | 236 | |
| 4011(c) | | | | | |
| 4012(a) | 1929, Mar. 2 | 45 | 1496 | 510 | 3. |
| | 1930, May 27 | 46 | 430 | 342 | 8. |
| 4012(b) | | | | | |
| 4013(a) | | | | | R. S. 3154. |
| | 1929, Mar. 2 | 45 | 1496 | 510 | 1. |
| | 1933, Mar. 3 | 47 | 1518 | 212 | 16. Executive Order No. 6339, sec. 1(a). |
| | 1936, June 26 | 49 | 1961 | 830 | 407. |
| 4013(b) | | | | | |
| 4013(c) | 1929, Mar. 2 | 45 | 1496 | 510 | 1. |
| | 1930, May 27 | 46 | 430 | 342 | 8. |
| 4013(d) | | | | | |
| 4014(a) | | | | | R. S. 3154. |
| | 1876, Aug. 15 | 19 | 152 | 287 | 1. R. S. 3163. |
| | *1879, Mar. 1 | 20 | 328 | 125 | 2. |

Table I.—Sources of the 1939 Code—Continued

[* = Amending statute. † = Reenacting statute. ‡ = Adding statute.]

| 1939 I. R. C. section | Date enacted | Statutes at Large— | | | Act section |
|-----------------------|----------------|--------------------|------|--------------|----------------------------|
| | | Vol- ume | Page | Chap- ter | |
| | 1929, Mar. 2 | 45 | 1496 | 510 | 1. |
| 4014(b) | | | | | |
| 4015(a) | 1900, Apr. 17 | 31 | 107 | 192 | 1. |
| 4015(b) | do | 31 | 107 | 192 | 1. |
| | 1921, June 10 | 42 | 24 | 18 | 304. |
| 4015(c) | | | | | |
| 4016(a) | | | | | R. S. 3163. |
| | 1876, Aug. 15 | 19 | 152 | 287 | 1. |
| | 1929, Mar. 2 | 45 | 1496 | 510 | 1. |
| 4016(b) | | | | | |
| 4017(a) | | | | | R. S. 3291. |
| | 1929, Mar. 2 | 45 | 1496 | 510 | 1. |
| 4017(b) | | | | | |
| 4018 | | | | | R. S. 3153. |
| 4019 | 1929, Mar. 2 | 45 | 1496 | 510 | 2. |
| 4020(a) | | | | | R. S. 3155. |
| | 1929, Mar. 2 | 45 | 1496 | 510 | |
| 4020(b) | | | | | |
| 4021(a) | | | | | R. S. 3290. 203. |
| | *1936, June 26 | 49 | 1941 | 830 | R. S. 3292. |
| 4021(b) | | | | | |
| | 1929, Mar. 2 | 45 | 1496 | 510 | |
| 4021(c) | | | | | |
| 4022 | 1929, Mar. 2 | 45 | 1496 | 510 | 4. |
| | 1930, May, 27 | 46 | 430 | 342 | 8. |
| 4030 | | | | | |
| 4031(a) | | | | | R. S. 3163. |
| | *1879, Mar. 1 | 20 | 328 | 125 | 2. |
| 4031(b) | | | | | |
| 4032 | | | | | R. S. 3163. |
| | 1876, Aug. 15 | 19 | 152 | 287 | 1. |
| 4033 | | | | | |
| 4040 | 1916, May 10 | 39 | 87 | 117 | 1. |
| 4041(a) | | | | | R. S. 251. |
| 4041(b) | | | | | |
| 4042 | | | | | R. S. 3152; R. S. 3171. |
| | *1879, Mar. 1 | 20 | 329 | 125 | 2. |
| | 1911, Mar. 3 | 36 | 1167 | 231 | 291. |
| 4043 | | | | | |
| 4044 | | | | | |
| 4045 | | | | | |
| 4046 | | | | | R. S. 3158. |
| | *1875, Feb. 18 | 18 | 319 | 80 | 1. |
| 4047(a)(1) | | | | | R. S. 3167. |

Rules, regulations, and forms.

10 Feb., 1820, c. 11, ss. 14, 15, v. 3, p. 543.

6 Aug., 1846, c. 84, s. 5, v. 9, p. 55.

30 June, 1864, c. 172, s. 8, v. 13, p. 221.

14 July, 1870, c. 255, s. 34, v. 16, p. 271.

14 May, 1856, Res. 9, v. 11, p. 144.

Lennig v. Maxwell, 3 Blatch., 125.

Munsell v. Maxwell, 3 Blatch., 364.

Regulation of appraisal of imports.

19 May, 1828, c. 55, s. 10, v. 4, p. 274.

Repealed by St. 27 Feb., 1877, c. 69, v. 19, p. 241.

Greely v. Thompson, 10 How., 225.

Discontinuance of ports of delivery.

14 June, 1858, c. 160, s. 4, v. 11, p. 337.

Deposits of gold.

3 Mar., 1863, c. 73, s. 5, v. 12, p. 711.

Appointment of disbursing agents.

3 Mar., 1869, c. 122, s. 1, v. 15, pp. 301, 306.

Employment of persons to recover money of the United States.

8 May, 1872, c. 140, s. 1, v. 17, p. 68.

22 June, 1874, c. 393, v. 18, p. 192.

at such places, the Secretary of the Treasury, with the assent of the President, shall establish fixed periods at which a settlement shall be required.

SEC. 251. The Secretary of the Treasury shall make and issue from time to time such instructions and regulations to the several collectors, receivers, depositaries, officers, and others who may receive Treasury notes, United States notes, or other securities of the United States, or who may be in any way engaged or employed in the preparation and issue of the same, as he shall deem best calculated to promote the public convenience and security, and to protect the United States, as well as individuals, from fraud and loss; he shall prescribe forms of entries, oaths, bonds, and other papers, and rules and regulations, not inconsistent with law, to be used under and in the execution and enforcement of the various provisions of the internal-revenue laws, or in carrying out the provisions of law relating to raising revenue from imports, or to duties on imports, or to warehousing; he shall give such directions to collectors and prescribe such rules and forms to be observed by them as may be necessary for the proper execution of the law; he shall also prescribe the forms of the annual statements to be submitted to Congress by him showing the actual state of commerce and navigation between the United States and foreign countries, or coastwise between the collection districts of the United States, in each year.

SEC. 252. [*The Secretary of the Treasury, under the direction of the President, shall from time to time establish such regulations, not inconsistent with law, as the President shall think proper, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise imported into the United States, and just and proper entries of the actual value thereof, and of the square yards, parcels, or other quantities thereof, as each case may require, and of the actual value of each.*] [See § 2902.]

SEC. 253. The Secretary of the Treasury may discontinue all ports of delivery, the revenue received at each of which does not amount to the sum of ten thousand dollars a year. [See Title 34, Ch. 1.]

SEC. 254. The Secretary of the Treasury is authorized to receive deposits of gold coin and bullion with the Treasurer or any assistant treasurer of the United States, in sums not less than twenty dollars, and to issue certificates therefor, in denominations of not less than twenty dollars, each, corresponding with the denominations of the United States notes. The coin and bullion deposited for or representing the certificates of deposit shall be retained in the Treasury for the payment of the same on demand. And certificates representing coin in the Treasury may be issued in payment of interest on the public debt, which certificates, together with those issued for coin and bullion deposited, shall not at any time exceed twenty per centum beyond the amount of coin and bullion in the Treasury; and the certificates for coin and bullion in the Treasury shall be received at par in payment for duties on imports.

SEC. 255. The Secretary of the Treasury may designate any officer of the United States, who has given bonds for the faithful performance of his duties, to be disbursing agent for the payment of all moneys appropriated for the construction of public buildings authorized by law within the district of such officer.

SEC. 256. The Secretary of the Treasury shall have power to employ not more than three persons to assist the proper officers of the Government in discovering and collecting any money belonging to the United States whenever the same shall be withheld by any person or corporation, upon such terms and conditions as he shall deem best for the interests of the United States; but no compensation shall be paid to such persons except out of the money and property so secured; and no person shall be employed under the provisions of this clause who shall not have fully set forth in a written statement, under oath, addressed to the Secretary of the Treasury, the character of the claim out of which he proposes to recover or assist in recovering moneys for the United States, the laws by the violation of which the same have been withheld, and the name of the person, firm, or corporation having thus withheld such mon-

SEC. 314. There shall be in the office of the Register of the Treasury an Assistant Register, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of two thousand dollars a year.

Assistant Register.
20 Feb., 1863, c. 44, s. 1, v. 12, p. 656.
14 Mar., 1864, c. 30, s. 7, v. 13, p. 28.

SEC. 315. The Assistant Register shall perform such duties as may be devolved on him by the Register, and, in the absence of the Register, shall act in his stead; and any official record, certificate, or other document, excepting warrants, bonds, and drafts, signed by the Assistant Register, shall have the same effect as if signed by the Register.

Duties of Assistant Register.
20 Feb., 1863, c. 44, s. 2, v. 12, p. 656.

CHAPTER SEVEN.

THE COMMISSIONER OF CUSTOMS.

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| <p>Sec. 316. Commissioner of Customs. 317. Duties of Commissioner of Customs.</p> | <p>Sec. 318. Duty to prescribe official forms.</p> |
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SEC. 316. There shall be in the Department of the Treasury a Commissioner of Customs, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of four thousand dollars a year.

Commissioner of Customs.
3 Mar., 1849, c. 108, s. 12, v. 9, p. 396.
3 Mar., 1875, c. 130, s. 2, v. 18, p. 397.

SEC. 317. The Commissioner of Customs shall examine all accounts settled by the First Auditor relating to the receipts from customs, including accounts of collectors and other officers of the customs, and certify the balances arising thereon to the Register. [And shall perform all the acts and exercise all the powers, relating to the receipts from customs and the accounts of collectors and the other officers of the customs or connected therewith, devolved by section two hundred and sixty-nine upon the First Comptroller in regard to other receipts and other accounts.]

Duties of Commissioner of Customs.
3 Mar., 1849, c. 108, s. 12, v. 9, p. 396.
27 Feb., 1877, c. 69, v. 19, p. 241.

SEC. 318. The Commissioner of Customs shall report to the Secretary of the Treasury official forms to be used in the different offices for collecting the public receipts from customs, and all the manner and form of keeping and stating the accounts of the persons employed therein.

Duty to prescribe official forms.
2 Mar., 1817, c. 45, s. 8, v. 3, p. 367.
3 Mar., 1849, c. 108, s. 12, v. 9, p. 396.

CHAPTER EIGHT.

THE COMMISSIONER OF INTERNAL REVENUE.

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| <p>Sec. 319. Commissioner of Internal Revenue. 320. Chief Clerk. 321. Duties of Commissioner of Internal Revenue.</p> | <p>Sec. 322. Deputy Commissioner of Internal Revenue. 323. Duties of Deputy Commissioner of Internal Revenue.</p> |
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SEC. 319. There shall be in the Department of the Treasury a Commissioner of Internal Revenue, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of six thousand dollars a year.

Commissioner of Internal Revenue.
1 July, 1862, c. 119, s. 1, v. 12, p. 432.
30 June, 1864, c. 173, s. 1, v. 13, p. 223.
3 Mar., 1875, c. 130, s. 2, v. 18, p. 398.

SEC. 320. The Commissioner of Internal Revenue is authorized to designate one of the heads of division as chief clerk of the Bureau without additional compensation.

Chief Clerk.
24 Dec., 1872, c. 13, s. 9, v. 17, p. 403.

SEC. 321. The Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, shall have general superintendence of the assessment and collection of all duties and taxes now or hereafter

Duties of Commissioner of Internal Revenue.

shall not be debarred from receiving such salary and commissions, or allowances in lieu thereof, by reason of the holding of another Federal office by said collector during the time for which such deputy acts as collector. But all payments to such deputy collector shall be upon duly audited vouchers.

Inspectors of tobacco and cigars.

30 June, 1864, c. 173, s. 58, v. 13, p. 244.
13 July, 1866, c. 184, s. 29, v. 14, p. 155.
2 Mar., 1867, c. 169, s. 17, v. 14, p. 481.
20 July, 1868, c. 186, s. 50, v. 15, p. 145.

SEC. 3151. There shall be appointed by the Secretary of the Treasury, in every collection-district where they may be necessary, one or more inspectors of tobacco and cigars, who shall take an oath faithfully to perform their duties, in such form as the Commissioner of Internal Revenue may prescribe, and shall be entitled to receive such fees as he may prescribe, to be paid by the owner or manufacturer of the articles inspected. Such inspectors shall be required to give bonds, with security approved by the Secretary of the Treasury, or collector of the district, in a sum not less than five thousand dollars, conditioned for the faithful discharge of the duties of such inspector.

Agents.

2 Mar., 1867, c. 169, s. 7, v. 14, p. 473.
20 July, 1868, c. 186, s. 50, v. 15, p. 145.
6 June, 1872, c. 315, s. 12, v. 17, p. 241.
8 Feb., 1875, c. 36, s. 23, v. 18, p. 312.
Williams's Case,
13 C. Cls., 192.

SEC. 3152. The Commissioner of Internal Revenue may, whenever in his judgment the necessities of the service so require, employ competent agents, not exceeding at any time twenty-five in number, to be paid such compensation as he may deem proper, not exceeding, in aggregate, any appropriation made for that purpose, and he may, at his discretion, assign any such agent to duty under the direction of any officer of internal revenue, or to such other special duty as he may deem necessary; and no general or special agent or inspector, by whatever designation he may be known, of the Treasury Department in connection with the internal revenue, except inspectors of tobacco, snuff, and cigars, and except as provided for in this Title, shall be appointed, commissioned, employed, or continued in office. [See § 5448.]

Store-keepers and their salaries.

20 July, 1868, c. 186, s. 52, v. 15, p. 145.
29 Mar., 1869, Res. 5, v. 16, p. 52.
12 July, 1870, c. 251, s. 1, v. 16, p. 239.
6 June, 1872, c. 315, s. 14, v. 17, p. 244.
15 Aug., 1876, c. 287, v. 19, p. 152.

SEC. 3153. There shall be appointed by the Secretary of the Treasury such number of internal-revenue store-keepers as may be necessary, who shall each receive such compensation, not exceeding five dollars a day, to be paid monthly by the United States, as may be determined by the Commissioner of Internal Revenue. No store-keeper shall be engaged in any other business while in the service of the United States, without the written permission of the Commissioner of Internal Revenue. Every store-keeper shall take an oath faithfully to perform the duties of his office, and shall give a bond, to be approved by the Commissioner of Internal Revenue, for the faithful discharge of his duties, in such form and for such amount as the Commissioner may prescribe.

Assignment and transfer of store-keepers.

20 July, 1868, c. 186, s. 52, v. 15, p. 146.

SEC. 3154. One or more store-keepers shall be assigned by the Commissioner of Internal Revenue to every bonded or distillery warehouse established by law: and any store-keeper may be transferred by the supervisor on duty in the district, or by the Commissioner of Internal Revenue, from one warehouse to another.

Temporary store-keeper.

20 July, 1868, c. 186, s. 52, v. 15, p. 146.

SEC. 3155. In case of the absence of any internal-revenue store-keeper by reason of sickness or other cause, the collector having control of the warehouse may designate a person to have temporary charge thereof, who shall, during such absence, perform the duties and receive the pay of the store-keeper for the time he may be so employed, and shall for any violation of the law be subject to the same punishment as store-keepers.

Gaugers.

20 July, 1868, c. 186, s. 53, v. 15, p. 147.
15 Aug., 1876, c. 287, v. 19, p. 152.

SEC. 3156. The Secretary of the Treasury shall appoint in every collection-district where they may be necessary, one or more internal-revenue gaugers, who shall each take an oath faithfully to perform his duties, and shall give bond, with one or more sureties, satisfactory to the Commissioner of Internal Revenue, for the faithful discharge of the duties assigned to him by law or regulations; and the penal sum of said bond shall not be less than five thousand dollars, and said bond shall be renewed or strengthened as the Commissioner of Internal Revenue may require. The duties of every such gauger shall be performed under the supervision and direction of the collector of the district to which he may be assigned,

That section thirty-one hundred and fifty-two of the Revised Statutes be amended by striking out all after the number thereof, and inserting in lieu thereof the following:

"The Commissioner of Internal Revenue may, whenever in his judgment the necessities of the service so require, employ competent agents, not exceeding at any time thirty-five in number, to be paid such compensation as he may deem proper, not exceeding in the aggregate any appropriation made for that purpose; and he may, at his discretion, assign any such agent to duty under the direction of any officer of internal revenue, or to such other special duty as he may deem necessary; and no general or special agent or inspector, by whatever designation he may be known, of the Treasury Department, in connection with the internal revenue, except inspectors of tobacco, snuff, and cigars, and except as provided for in this title, shall be appointed, commissioned, employed, or continued in office.

"The agents whose employment is authorized by this section shall be known and designated as internal-revenue agents, and they shall have all the powers of entry and examination conferred upon any officer of internal revenue, by sections thirty-one hundred and seventy-seven, thirty-two hundred and seventy-seven, thirty-two hundred and eighty-six, and thirty-three hundred and eighteen of the Revised Statutes; and all the provisions of said sections, including those imposing fines, forfeitures, penalties, or other punishments for the enforcement thereof, are hereby made applicable to the action of internal-revenue agents, in the same manner as if such agents were specially named in each of said sections.

"And all the provisions of sections thirty-one hundred and sixty-seven, thirty-one hundred and sixty-eight, thirty-one hundred and sixty-nine, and thirty-one hundred and seventy-one of the Revised Statutes shall apply to internal-revenue agents as fully as to internal-revenue officers."

That section thirty-one hundred and sixty-five be amended by inserting in line four, after the words "by law", the words "or regulation authorized by law".

That section thirty-one hundred and seventy-one be amended by striking out "for or on account of any act by him done", and inserting "in the discharge of his duty".

That the act entitled "An act to amend existing customs and internal-revenue laws, and for other purposes", approved February eighth, eighteen hundred and seventy-five, be amended as follows namely: That section twelve be amended to read as follows:

"SEC. 12. That each collector of internal revenue shall be authorized to appoint, by an instrument in writing under his hand, as many deputies as he may think proper, to be compensated for their services by such allowances as shall be made by the Secretary of the Treasury, upon the recommendation of the Commissioner of Internal Revenue. Allowances shall also be made in like manner for salary and office expenses of collectors, all of which shall be in lieu of the salary and commissions heretofore provided by law: *Provided, however,* That the salaries of collectors shall be fixed at two thousand dollars each per annum where the annual collections amount to twenty-five thousand dollars or less, and shall, by the Secretary, on the recommendation of the Commissioner, be graduated up to the maximum limit of four thousand five hundred dollars; which latter sum shall be allowed in all cases where the collections amount to one million of dollars or upward; and the collector shall have power to revoke the appointment of any such deputy, giving such notice thereof as the Commissioner of Internal Revenue may prescribe, and to require and accept bonds or other securities from any deputy; and actions upon such bonds may be brought in any appropriate district or circuit court of the United States; which courts are hereby given jurisdiction of such actions concurrently with the courts of the several States. Each such deputy shall have the like authority in every respect to collect the taxes levied or assessed within the portion of the district assigned

R. S. 3152,
Amended.

Internal-revenue
agents.

Number.

Greater number
prohibited.

Title.

Powers.

R. S. 3177.

R. S. 3277.

R. S. 3286.

R. S. 3312.

Laws applied to

R. S. 3167.

R. S. 3168.

R. S. 3169.

R. S. 3171.

R. S. 3165.

Amended.

R. S. 3171.

Amended.

1875, ch. 36,
18 Stat., 307,
Amended.

Deputy collec-
tors of internal
revenue.

Allowances to
collectors.

Salaries.

Maximum.

Revocation of
deputy's appoint-
ment.

Bonds.

Powers of depu-
ties.

to him which is by law vested in the collector himself; but each collector shall, in every respect, be responsible, both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done or neglected to be done, by any of his deputies while acting as such."

1875, ch. 36,
18 Stat., 307.

Expenses of col-
lectors.

Additional al-
lowances.

Total net com-
pensation.

Confirmation by
Senate.

And that section thirteen of said act be amended so as to read as follows:

"SEC. 13. That there shall be further paid, after the account thereof has been rendered to and approved by the proper officers of the Treasury, to each collector, his necessary and reasonable charges for advertising, stationery, and blank books used in the performance of his official duties, and for postage actually paid on letters and documents received or sent and exclusively relating to official business but no such account shall be approved or allowed unless it states the date and the particular items of every such expenditure, and shall be verified by the oath of the collector: *Provided*, That the Secretary of the Treasury, on the recommendation of the Commissioner of Internal Revenue, be authorized to make such further allowances, from time to time, as may be reasonable, in cases in which, from the territorial extent of the district, or from the amount of internal duties collected, it may seem just to make such allowances; but no such allowance shall be made if more than one year has elapsed since the close of the fiscal year in which the services were rendered. But the total net compensation of a collector shall not in any case exceed four thousand five hundred dollars a year; and no collector shall be entitled to any portion of the salary pertaining to the office unless such collector shall have been confirmed by the Senate, except in cases of commissions to fill vacancies occurring during the recess of the Senate."

ASSESSMENT AND COLLECTION.

R. S. 3173,
Amended.

Tax returns.

Assessment by
consent.

Absentees.

SEC. 3. That the Revised Statutes be amended as follows, namely: That section thirty-one hundred and seventy-three be amended by striking out all after the said number, and substituting therefor the following:

"It shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, special tax, stamp, or tax imposed by law, when not otherwise provided for, in case of a special tax, on or before the thirtieth day of April in each year, and in other cases before the day on which the taxes accrue, to make a list or return, verified by oath or affirmation, to the deputy collector of the district where located, of the articles or objects charged with a special duty or tax, the quantity of goods, wares, and merchandise made or sold, and charged with a specific or ad valorem duty or tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, for which such person, partnership, firm, association or corporation is liable: *Provided*, That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles and objects liable to pay any duty or tax, or any business or occupation liable to pay any special tax as aforesaid, then, and in that case, it shall be the duty of the deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person: *Provided further*, That in case any person shall be absent from his or her residence or place of business at the time a deputy collector shall call for the annual list or return and no annual list or return has been rendered by such per-

- Chemist and microscopist to be appointed.** **SEC. 14.** That there shall be in the office of the Commissioner of Internal Revenue an analytical chemist and a microscopist, who shall each be appointed by the Secretary of the Treasury, and shall each receive a salary of two thousand five hundred dollars per annum; and the Commissioner of Internal Revenue may, whenever in his judgment the necessities of the service so require, employ chemists and microscopists, to be paid such compensation as he may deem proper, not exceeding in the aggregate any appropriation made for that purpose.
- Salary.** And such Commissioner is authorized to decide what substances, extracts, mixtures, or compounds which may be submitted for his inspection in contested cases are to be taxed under this act; and his decision in matters of taxation under this act shall be final. The Commissioner may also decide whether any substance made in imitation or semblance of butter, and intended for human consumption, contains ingredients deleterious to the public health; but in case of doubt or contest his decisions in this class of cases may be appealed from to a board hereby constituted for the purpose, and composed of the Surgeon-General of the Army, the Surgeon-General of the Navy, and the Commissioner of Agriculture; and the decisions of this board shall be final in the premises.
- Additional chemists and microscopists.** **SEC. 15.** That all packages of oleomargarine subject to tax under this act, that shall be found without stamps or marks as herein provided, and all oleomargarine intended for human consumption which contains ingredients adjudged, as hereinbefore provided, to be deleterious to the public health, shall be forfeited to the United States. Any person who shall willfully remove or deface the stamps, marks, or brands on package containing oleomargarine taxed as provided herein shall be guilty of a misdemeanor, and shall be punished by a fine of not less than one hundred dollars nor more than two thousand dollars, and by imprisonment for not less than thirty days nor more than six months.
- Commissioner of Internal Revenue to decide articles to be taxed.** **SEC. 16.** That oleomargarine may be removed from the place of manufacture for export to a foreign country without payment of tax or affixing stamps thereto, under such regulations and the filing of such bonds and other security as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe. Every person who shall export oleomargarine shall brand upon every tub, firkin, or other package containing such article the word "oleomargarine", in plain Roman letters not less than one-half inch square.
- Decision final.** **SEC. 17.** That whenever any person engaged in carrying on the business of manufacturing oleomargarine defrauds, or attempts to defraud, the United States of the tax on the oleomargarine produced by him, or any part thereof, he shall forfeit the factory and manufacturing apparatus used by him, and all oleomargarine and all raw material for the production of oleomargarine found in the factory and on the factory premises, and shall be fined not less than five hundred dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than three years.
- Decision as to substances being deleterious.** **SEC. 18.** That if any manufacturer of oleomargarine, any dealer therein or any importer or exporter thereof shall knowingly or willfully omit, neglect, or refuse to do, or cause to be done, any of the things required by law in the carrying on or conducting of his business, or shall do anything by this act prohibited, if there be no specific penalty or punishment imposed by any other section of this act for the neglecting, omitting, or refusing to do, or for the doing or causing to be done, the thing required or prohibited, he shall pay a penalty of one thousand dollars; and if the person so offending be the manufacturer of or a wholesale dealer in oleomargarine, all the oleomargarine owned by him, or in which he has any interest as owner, shall be forfeited to the United States.
- Appeal.** **SEC. 19.** That all fines, penalties, and forfeitures imposed by this act may be recovered in any court of competent jurisdiction.
- Packages forfeited if not stamped; or if deleterious.** **SEC. 20.** That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may make all needful regulations for the carrying into effect of this act.
- Penalty for willfully removing, etc., stamps, etc.**
- Export regulations.**
- Penalty for defrauding by manufacturer.**
- Penalty for failure to comply with regulations, etc.**
- Recovery of fines, etc.**
- Regulations.**

such supplies, equipment, mechanical devices, and other articles as may be necessary for use in the District of Columbia and the several collection districts, including not to exceed \$4 per diem in lieu of subsistence pursuant to section thirteen of the sundry civil appropriation Act approved August first, nineteen hundred and fourteen, \$300,000.

For rent of offices outside of the District of Columbia, telephone service, and other miscellaneous expenses incident to the collection of internal revenue, purchase of necessary books of reference and periodicals for the chemical laboratory and law library, not to exceed \$500, and reasonable expenses for not exceeding sixty days immediately following the injury of field officers or employees in the Internal-Revenue Service while in line of duty, of medical attendance, surgeon's and hospital bills made necessary by reason of such injury, and for horses crippled or killed while being used by officers in making raids, not exceeding \$150 for any horse so crippled or killed, \$100,000.

Hereafter the Commissioner of Internal Revenue shall determine and designate the posts of duty of all employees of the Internal Revenue Service engaged in field work or traveling on official business outside of the District of Columbia, and when ordered from their designated posts of duty all internal revenue agents appointed under Section thirty-one hundred and fifty-two, Revised Statutes, as amended, and cotton-futures attorneys, may be granted per diem in lieu of subsistence not exceeding \$4, and, when ordered from their designated posts of duty, income-tax agents and inspectors, special gaugers, and special employees may be granted a per diem in lieu of subsistence not exceeding \$3, the per diem in lieu of subsistence to be fixed by the Commissioner of Internal Revenue, subject to the approval of the Secretary of the Treasury.

Per diem subsistence.
Vol. 33, p. 680.

Miscellaneous.
Ante, p. 84.

Post, p. 804.

Posts of duty of employees.

Per diem allowed when traveling away from, on orders.
R. S., sec. 3152, p. 604.

INDEPENDENT TREASURY.

Independent Treasury.

BALTIMORE, OFFICE OF ASSISTANT TREASURER: Assistant treasurer, \$4,500; cashier, \$2,500; paying teller, \$2,000; receiving teller, \$1,900; exchange teller, \$1,800; vault clerk, \$1,800; clerks—two at \$1,600 each, three at \$1,400 each, three at \$1,200 each, three at \$1,000 each; messenger, \$840; three watchmen, at \$720 each; in all, \$31,500.

Assistant treasurers' offices.
Baltimore.

BOSTON, OFFICE OF ASSISTANT TREASURER: Assistant treasurer, \$5,000; cashier, \$2,500; paying teller, \$2,500; vault clerk, \$2,000; receiving teller, \$2,000; redemption teller, \$1,800; clerks—one \$2,200, five at \$1,600 each, one \$1,500, one \$1,400, two at \$1,200 each, three at \$1,100 each, four at \$1,000 each; chief guard, \$1,100; three watchmen, at \$850 each; laborer and guard, \$720; four money counters and handlers for money laundry machines, at \$900 each; in all, \$46,570.

Boston.

CHICAGO, OFFICE OF ASSISTANT TREASURER: Assistant treasurer, \$5,000; cashier, \$3,000; assistant cashier, \$2,000; vault clerk, \$2,250; paying teller, \$2,500; assorting teller, \$2,000; redemption teller, \$2,000 change teller, \$2,000; receiving teller, \$2,000; bookkeepers—two at \$1,500 each; clerks—one \$1,750, one \$1,600, nine at \$1,500 each, thirteen at \$1,200 each; attendant for money laundry machines, \$1,200; hall man, \$1,100; messenger, \$840; three watchmen, at \$720 each; janitor, \$720; eight money counters and handlers for money laundry machines, at \$900 each; in all, \$71,420.

Chicago.

CINCINNATI, OFFICE OF ASSISTANT TREASURER: Assistant treasurer, \$4,500; cashier, \$2,250; paying teller, \$2,000; receiving teller, \$1,800; vault clerk, \$1,600; clerks—two at \$1,300 each, four at \$1,200 each, two at \$1,000 each; clerk and stenographer, \$1,000; chief watchman, \$840; two watchmen, at \$720 each; in all, \$24,830.

Cincinnati.

NEW ORLEANS, OFFICE OF ASSISTANT TREASURER: Assistant treasurer, \$4,500; cashier, \$2,250; paying teller, \$2,000; receiving teller,

New Orleans.

and such other particulars as to the gross receipts and items of allowance as the Commissioner, with the approval of the Secretary may require.

SEC. 1205. That all such returns shall be transmitted forthwith by the collector to the Commissioner, who shall, as soon as practicable, assess the tax found due and notify the person making such return of the amount of tax for which such person is liable, and such person shall pay the tax to the collector on or before thirty days from the date of such notice.

SEC. 1206. That for the purposes of this Act the Commissioner, or any other person duly authorized by him, shall have authority to enter and inspect at any time any mine, quarry, mill, cannery, workshop, factory, or manufacturing establishment. The Secretary of Labor, or any person duly authorized by him, shall, for the purpose of complying with a request of the Commissioner to make such an inspection, have like authority, and shall make report to the Commissioner of inspections made under such authority in such form as may be prescribed by the Commissioner with the approval of the Secretary of the Treasury.

Any person who refuses or obstructs entry or inspection authorized by this section shall be punished by a fine of not more than \$1,000, or by imprisonment for not more than one year, or both such fine and imprisonment.

SEC. 1207. That as used in this title the term "taxable year" shall have the same meaning as provided for the purposes of income tax in section 200. The first taxable year for the purposes of this title shall be the period between sixty days after the passage of this Act and December 31, 1919, both inclusive, or such portion of such period as is included within the fiscal year (as defined in section 200) of the taxpayer.

TITLE XIII.—GENERAL ADMINISTRATIVE PROVISIONS.

SEC. 1300. That hereafter the salary of the Commissioner shall be \$10,000 a year. The difference between the amount appropriated under existing law and the salary herein established shall, for the period between the passage of this Act and July 1, 1919, be paid out of the appropriations for collecting internal revenue.

SEC. 1301. (a) That hereafter there may be employed in the Bureau of Internal Revenue, in lieu of the deputy commissioners whose salaries are now fixed by law, five deputy commissioners and an assistant to the Commissioner, who shall each receive a salary of \$5,000 a year, payable monthly. The assistant to the Commissioner may be authorized by the Commissioner to perform any duties which the deputy commissioners may perform under existing law.

(b) The salaries of collectors may be readjusted and increased under such regulations as may be prescribed by the Commissioner, subject to the approval of the Secretary, but no collector shall receive a salary in excess of \$6,000 a year.

(c) There is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1919, the sum of \$7,500,000 for the expenses of assessing and collecting the internal-revenue taxes as provided in this Act, including the employment of necessary officers, attorneys, experts, agents, inspectors, deputy collectors, clerks, janitors, and messengers, in the District of Columbia and the several collection districts, to be appointed as provided by law, telegraph and telephone service, rental and repair of quarters, postage, and the purchase of such supplies, equipment, furniture, mechanical devices, printing, stationery, law books and books of reference, not to exceed \$500 for

street car fares in the District of Columbia, and such other articles as may be necessary for use in the District of Columbia and the several collection districts: *Provided*, That not more than \$2,750,000 of the total amount appropriated by this section may be expended in the Bureau of Internal Revenue, in the District of Columbia.

(d) (1) There is hereby created a board to be known as the "Advisory Tax Board," hereinafter called the Board, and to be composed of not to exceed six members to be appointed by the Commissioner with the approval of the Secretary. The Board shall cease to exist at the expiration of two years after the passage of this Act, or at such earlier time as the Commissioner with the approval of the Secretary may designate.

Vacancies in the membership of the Board shall be filled in the same manner as an original appointment. Any member shall be subject to removal by the Commissioner with the approval of the Secretary. The Commissioner with the approval of the Secretary shall designate the chairman of the Board. Each member shall receive an annual salary of \$9,000, payable monthly, together with actual necessary expenses when absent from the District of Columbia on official business.

(2) The Commissioner may, and on the request of any taxpayer directly interested shall, submit to the Board any question relating to the interpretation or administration of the income, war-profits or excess-profits tax laws, and the Board shall report its findings and recommendations to the Commissioner.

(3) The Board shall have its office in the Bureau of Internal Revenue in the District of Columbia. The expenses and salaries of members of the Board shall be audited, allowed, and paid out of appropriations for collecting internal revenue, in the same manner as expenses and salaries of employees of the Bureau of Internal Revenue are audited, allowed, and paid.

(4) The Board shall have the power to summon witnesses, take testimony, administer oaths, and to require any person to produce books, papers, documents, or other data relating to any matter under investigation by the Board. Any member of the Board may sign subpoenas and members and employees of the Bureau of Internal Revenue designated to assist the Board, when authorized by the Board, may administer oaths, examine witnesses, take testimony and receive evidence.

SEC. 1302. That all internal-revenue agents and inspectors shall be granted leave of absence with pay, which shall not be cumulative, not to exceed thirty days in any calendar year, under such regulations as the Commissioner, with the approval of the Secretary, may prescribe.

SEC. 1303. (a) That there is hereby created a Legislative Drafting Service under the direction of two draftsmen, one of whom shall be appointed by the President of the Senate, and one by the Speaker of the House of Representatives, without reference to political affiliations and solely on the ground of fitness to perform the duties of the office. Each draftsman shall receive a salary of \$5,000 a year, payable monthly. The draftsmen shall, subject to the approval of the President of the Senate and the Speaker of the House of Representatives, employ and fix the compensation of such assistant draftsmen, clerks, and other employees, and purchase such furniture, office equipment, books, stationery, and other supplies, as may be necessary for the proper performance of the duties of the service and as may be appropriated for by Congress.

(b) The Drafting Service shall aid in drafting public bills and resolutions or amendments thereto on the request of any committee of either House of Congress, but the Library Committee of the Senate and the Library Committee of the House of Representatives,

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sale or charter to a resident thereof, whether or not such yacht or boat is brought into the United States under its own power, but does not include a yacht or boat used or intended to be used in trade or commerce, nor a yacht or boat built, or for the building of which a contract was entered into, prior to December 1, 1927.

SEC. 709. REMISSION OR MITIGATION OF FORFEITURES.

The provisions of law applicable to the remission or mitigation by the Secretary of the Treasury of forfeitures under the customs laws shall apply to forfeitures incurred or alleged to have been incurred, before or after the enactment of this Act, under the internal-revenue laws.

SEC. 710. REFUNDS AND CREDITS TO BE REFERRED TO JOINT COMMITTEE.

No refund or credit of any income, war-profits, excess-profits, estate or gift tax, in excess of \$75,000, shall be made after the enactment of this Act, until after the expiration of thirty days from the date upon which a report giving the name of the person to whom the refund or credit is to be made, the amount of such refund or credit, and a summary of the facts and the decision of the Commissioner of Internal Revenue is submitted to the Joint Committee on Internal Revenue Taxation. A report to Congress shall be made annually by such committee of such refunds and credits, including the names of all persons and corporations to whom amounts are credited or payments are made, together with the amounts credited or paid to each.

SEC. 711. COMMISSIONERS OF COURT OF CLAIMS.

The salary of the commissioners of the Court of Claims provided for in the Act entitled "An Act to authorize the appointment of commissioners by the Court of Claims and to prescribe their powers and compensation," approved February 24, 1925, as continued in force by Public Resolution 4, Seventieth Congress, approved January 11, 1928, shall after the date of the enactment of this Act be at the rate of \$7,500 a year.

SEC. 712. BUREAU OF INTERNAL REVENUE—DETAILS TO WASHINGTON.

The Commissioner may order any officer or employee of the internal-revenue service engaged in field work to duty with the Bureau of Internal Revenue in the District of Columbia, for such periods as the Secretary may prescribe, and to any designated post of duty outside the District of Columbia, upon the completion of such duty.

SEC. 713. SALARIES OF COLLECTORS OF INTERNAL REVENUE.

Section 1301 (b) of the Revenue Act of 1918 is amended to read as follows:

"(b) The salaries of collectors may be readjusted and increased under such regulations as may be prescribed by the Commissioner, subject to the approval of the Secretary, but no collector shall receive a salary in excess of \$7,500 a year."

SEC. 714. REPEALS.

The parts of the Revenue Act of 1926 which are repealed by this Act shall remain in force for the assessment and collection of all taxes imposed thereby, and for the assessment, imposition, and collection of all interest, penalties, or forfeitures which have accrued or may accrue in relation to any such taxes.

SUBTITLE E—PERSONNEL

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CHAPTER 39—THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE

SUBCHAPTER A—THE COMMISSIONER

SEC. 3900. APPOINTMENT AND SALARY.

There shall be in the Department of the Treasury a Commissioner of Internal Revenue, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of \$10,000 a year.

SEC. 3901. POWERS AND DUTIES.

(a) **ASSESSMENT AND COLLECTION.**—The Commissioner, under the direction of the Secretary—

(1) **GENERAL SUPERINTENDENCE.**—Shall have general superintendence of the assessment and collection of all taxes imposed by any law providing internal revenue; and

(2) **REGULATIONS, FORMS, STAMPS, AND DIES.**—Shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue; and shall provide hydrometers, and proper and sufficient adhesive stamps and stamps or dies for expressing and denoting the several stamp taxes, or, in the case of percentage taxes, the amount thereof; and alter and renew or replace such stamps from time to time, as occasion may require.

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(3) ESTIMATE OF EXPENSE.—The Commissioner shall estimate in detail by collection districts the expense of assessing and the expense of the collection of internal revenue.

(b) DETAIL OF PERSONNEL FROM FIELD SERVICE.—

(1) IN GENERAL.—The Commissioner may order any officer or employee of the internal revenue service engaged in field work to duty with the Bureau of Internal Revenue in the District of Columbia, for such periods as the Secretary may prescribe, and to any designated post of duty outside the District of Columbia, upon the completion of such duty.

(2) REVENUE AGENTS.—Nothing in section 6 of the Act of June 22, 1906, c. 3514, 34 Stat. 449 (U. S. C., Title 5, § 39) shall be construed to prevent the Commissioner from detailing one revenue agent for duty in his office.

SUBCHAPTER B—THE ASSISTANT TO THE COMMISSIONER

SEC. 3905. APPOINTMENT.

There shall be in the Bureau of Internal Revenue one Assistant to the Commissioner, who shall be appointed by the President, by and with the advice and consent of the Senate.

SEC. 3906. DUTIES.

The Assistant to the Commissioner shall perform such duties as may be prescribed by the Commissioner or required by law.

SUBCHAPTER C—SPECIAL DEPUTY COMMISSIONER

SEC. 3910. APPOINTMENT.

There shall be in the Bureau of Internal Revenue one Special Deputy Commissioner, who shall be appointed by the President, by and with the advice and consent of the Senate.

SEC. 3911. DUTIES.

The Special Deputy Commissioner shall perform such duties as may be prescribed by the Commissioner or required by law.

SUBCHAPTER D—DEPUTY COMMISSIONERS

SEC. 3915. EMPLOYMENT.

There may be employed in the Bureau of Internal Revenue five deputy commissioners.

SEC. 3916. DUTIES.

(a) IN GENERAL.—The Commissioner is authorized to assign to deputy commissioners such duties as he may prescribe.

(b) TO ACT AS COMMISSIONER.—The Secretary may designate any deputy commissioner to act as Commissioner during the Commissioner's absence.

SUBCHAPTER E—CHEMISTS AND MICROSCOPISTS

SEC. 3920. APPOINTMENT OF ANALYTICAL CHEMIST AND MICROSCOPIST.

There shall be in the office of the Commissioner an analytical chemist and a microscopist, who shall each be appointed by the Secretary.

SEC. 3921. EMPLOYMENT OF ADDITIONAL CHEMISTS AND MICROSCOPISTS.

The Commissioner may, whenever in his judgment the necessities of the service so require, employ chemists and microscopists.

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- Sec. 4000. Appointment.
- Sec. 4001. Assignment to duty.
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CHAPTER 43—INTERNAL REVENUE AGENTS

SEC. 4000. APPOINTMENT.

The Commissioner may, whenever in his judgment the necessities of the service so require, employ competent agents, who shall be known and designated as internal revenue agents, and, except as provided for in this title, no general or special agent or inspector of the Treasury Department in connection with internal revenue, by whatever designation he may be known, shall be appointed, commissioned, or employed.

SEC. 4001. ASSIGNMENT TO DUTY.

The Commissioner may, at his discretion, assign any agent whose employment is authorized by the preceding section to duty under the direction of any officer of internal revenue, or to such other special duty as he may deem necessary.

SEC. 4002. POST OF DUTY.

(a) IN GENERAL.—

For authority of Commissioner to determine and designate the posts of duty of employees of the internal revenue service engaged in field work or traveling, see section 4040.

(b) DUTY IN WASHINGTON.—

For authority of Commissioner to assign internal-revenue agents to duty in Washington, see section 3901 (b).

SEC 4003. POWERS AND DUTIES.

(a) ENTRY OF PREMISES FOR EXAMINATION OF TAXABLE OBJECTS.—

The agents whose employment is authorized by this chapter shall have all the powers of entry and examination conferred upon any officer of internal revenue by section 3601 and sections 2828, 2839, and 2857, and all the provisions of said sections, including those imposing fines, forfeitures, penalties, or other punishments for the enforcement thereof, shall be applicable to the action of internal-revenue agents, in the same manner as if such agents were specially named in each of said sections.

(b) REPORT OF DELINQUENCY OR MALFEASANCE OF OFFICERS OR AGENTS.—It shall be the duty of every internal revenue agent to report to the Commissioner in writing any neglect of duty, incompetency, delinquency, or malfeasance in office of any internal revenue officer or agent of which he may obtain knowledge, with a statement of all the facts in each case, and any evidence sustaining the same.

(c) ENFORCEMENT OF LAW AND REGULATIONS.—

For provisions requiring internal-revenue agents to see that all laws and regulations relating to the collection of internal-revenue taxes are complied with, see section 3654 (c).

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(d) ADMINISTRATION OF OATHS.—

For authority of internal-revenue agents to administer oaths, see section 3632 (a) (1).

(e) INSPECTION OF CERTIFICATE OF PEDDLER OF TOBACCO.—

For authority of internal-revenue agents to demand production of and inspect the collector's certificate for peddlers of tobacco, see section 2192.

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- Sec. 4043. Actions against revenue officers.
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- Sec. 4045. Special authorizations to make seizures.
- Sec. 4046. Statement of fees, charges, and allowances.
- Sec. 4047. Penalties.
- Sec. 4048. Extended application of penalties relating to internal revenue officers.

CHAPTER 46—MISCELLANEOUS PROVISIONS

SEC. 4040. POSTS OF DUTY OF EMPLOYEES IN FIELD SERVICE OR TRAVELING.

The Commissioner shall determine and designate the posts of duty of all employees of the internal revenue service engaged in field work or traveling on official business outside of the District of Columbia.

SEC. 4041. ISSUE OF INSTRUCTIONS, REGULATIONS, AND FORMS.

(a) IN GENERAL.—The Secretary shall prescribe forms of entries, oaths, bonds, and other papers, and rules and regulations, not inconsistent with law, to be used under and in the execution and enforcement of the various provisions of the internal revenue laws; and he shall give such directions to collectors and prescribe such rules and forms to be observed by them as may be necessary for the proper execution of the law.

(b) RECEIPT OF UNITED STATES SECURITIES.—

For authority of the Secretary to issue instructions and regulations governing the receipt by collectors and others of United States securities, see R. S. 251 (U. S. C., Title 31, § 427).

SEC. 4042. SUITS FOR DAMAGES BY INTERNAL REVENUE OFFICERS OR AGENTS.

If any officer appointed under and by virtue of any act to provide internal revenue, or any person acting under or by authority of any such officer, shall receive any injury to his person or property, in the discharge of his duty, under any law of the United States for the collection of taxes, he shall be entitled to maintain suit for damage therefor, in the district court of the United States, in the district wherein the party doing the injury may reside or shall be found. The provisions of this section shall apply to internal revenue agents as fully as to internal revenue officers.

SEC. 4043. ACTIONS AGAINST REVENUE OFFICERS.

For authority of revenue officers to have civil suits or criminal prosecutions commenced against them in a State court transferred to a district court, see section 33 of the Judicial Code as amended by the Act of Aug. 23, 1916, c. 399, 39 Stat. 532 (U. S. C., Title 28, § 76).

SEC. 4044. ADMINISTRATION OF OATHS AND TAKING OF TESTIMONY.

For authority of collectors, deputy collectors, internal revenue officers, and internal revenue agents to administer oaths and take testimony, see section 3632.

SEC. 4045. SPECIAL AUTHORIZATIONS TO MAKE SEIZURES.

For special authorization by the Commissioner to internal revenue officers to make seizures, see section 3720 (b).

CHAPTER 80—GENERAL RULES

SUBCHAPTER A. Application of internal revenue laws.
 SUBCHAPTER B. Effective date and related provisions.

Subchapter A—Application of Internal Revenue Laws

- Sec. 7801. Authority of Department of the Treasury.
- Sec. 7802. Commissioner of Internal Revenue.
- Sec. 7803. Other personnel.
- Sec. 7804. Effect of reorganization plans.
- Sec. 7805. Rules and regulations.
- Sec. 7806. Construction of title.
- Sec. 7807. Rules in effect upon enactment of this title.
- Sec. 7808. Depositaries for collections.
- Sec. 7809. Deposit of collections.

SEC. 7801. AUTHORITY OF DEPARTMENT OF THE TREASURY.

(a) **POWERS AND DUTIES OF SECRETARY.**—Except as otherwise expressly provided by law, the administration and enforcement of this title shall be performed by or under the supervision of the Secretary of the Treasury.

(b) **GENERAL COUNSEL FOR THE DEPARTMENT.**—There shall be in the Department of the Treasury the office of General Counsel for the Department of the Treasury. The General Counsel shall be appointed by the President, by and with the advice and consent of the Senate. The General Counsel shall be the chief law officer of the Department and shall perform such duties as may be prescribed by the Secretary. The Secretary may appoint and fix the duties of an Assistant General Counsel who shall serve as Chief Counsel of the Internal Revenue Service and may appoint and fix the duties of not to exceed five other Assistant General Counsels. All Assistant General Counsels shall be appointed without regard to the provisions of the civil service laws. The Secretary may also appoint and fix the duties of such other attorneys as he may deem necessary.

(c) **FUNCTIONS OF DEPARTMENT OF JUSTICE UNAFFECTED.**—Nothing in this section shall be considered to affect the duties, powers, or functions imposed upon or vested in the Department of Justice, or any officer thereof, by law existing on May 10, 1934.

SEC. 7802. COMMISSIONER OF INTERNAL REVENUE.

There shall be in the Department of the Treasury a Commissioner of Internal Revenue, who shall be appointed by the President, by and with the advice and consent of the Senate. The Commissioner of Internal Revenue shall have such duties and powers as may be prescribed by the Secretary.

SEC. 7803. OTHER PERSONNEL.

(a) **APPOINTMENT AND SUPERVISION.**—The Secretary or his delegate is authorized to employ such number of persons as the Secretary or his delegate deems proper for the administration and enforcement of the internal revenue laws, and the Secretary or his delegate shall

§7803(a)

issue all necessary directions, instructions, orders, and rules applicable to such persons.

(b) POSTS OF DUTY OF EMPLOYEES IN FIELD SERVICE OR TRAVELING.—

(1) DESIGNATION OF POST OF DUTY.—The Secretary or his delegate shall determine and designate the posts of duty of all such persons engaged in field work or traveling on official business outside of the District of Columbia.

(2) DETAIL OF PERSONNEL FROM FIELD SERVICE.—The Secretary or his delegate may order any such person engaged in field work to duty in the District of Columbia, for such periods as the Secretary or his delegate may prescribe, and to any designated post of duty outside the District of Columbia upon the completion of such duty.

(c) BONDS OF EMPLOYEES.—Whenever the Secretary or his delegate deems it proper, he may require any such officer or employee to furnish such bond, or he may purchase such blanket or schedule bonds, as the Secretary or his delegate deems appropriate. The premium of any such bond or bonds may, in the discretion of the Secretary or his delegate, be paid from the appropriation for expenses of the Internal Revenue Service.

(d) DELINQUENT INTERNAL REVENUE OFFICERS AND EMPLOYEES.—If any officer or employee of the Treasury Department acting in connection with the internal revenue laws fails to account for and pay over any amount of money or property collected or received by him in connection with the internal revenue laws, the Secretary or his delegate shall issue notice and demand to such officer or employee for payment of the amount which he failed to account for and pay over, and, upon failure to pay the amount demanded within the time specified in such notice, the amount so demanded shall be deemed imposed upon such officer or employee and assessed upon the date of such notice and demand, and the provisions of chapter 64 and all other provisions of law relating to the collection of assessed taxes shall be applicable in respect of such amount.

SEC. 7804. EFFECT OF REORGANIZATION PLANS.

(a) APPLICATION.—The provisions of Reorganization Plan Numbered 26 of 1950 and Reorganization Plan Numbered 1 of 1952 shall be applicable to all functions vested by this title, or by any act amending this title (except as otherwise expressly provided in such amending act), in any officer, employee, or agency, of the Department of the Treasury.

(b) PRESERVATION OF EXISTING RIGHTS AND REMEDIES.—Nothing in Reorganization Plan Numbered 26 of 1950 or Reorganization Plan Numbered 1 of 1952 shall be considered to impair any right or remedy, including trial by jury, to recover any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or any penalty claimed to have been collected without authority, or any sum alleged to have been excessive or in any manner wrongfully collected under the internal revenue laws. For the purpose of any action to recover any such tax, penalty, or sum, all statutes, rules, and regulations referring to the collector of internal revenue, the principal officer for the internal revenue district, or the Secretary or his delegate, shall be deemed to refer to the officer whose act or acts referred to in the preceding

(2) The table of sections for subchapter A of chapter 80 is amended by striking the item relating to section 7802 and inserting the following new item:

“Sec. 7802. Internal Revenue Service Oversight Board.”.

(d) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall take effect on the date of the enactment of this Act.

(2) INITIAL NOMINATIONS TO INTERNAL REVENUE SERVICE OVERSIGHT BOARD.—The President shall submit the initial nominations under section 7802 of the Internal Revenue Code of 1986, as added by this section, to the Senate not later than 6 months after the date of the enactment of this Act.

(3) EFFECT ON ACTIONS PRIOR TO APPOINTMENT OF OVERSIGHT BOARD.—Nothing in this section shall be construed to invalidate the actions and authority of the Internal Revenue Service prior to the appointment of the members of the Internal Revenue Service Oversight Board.

26 USC 7802
note.

President.
Deadline.

SEC. 1102. COMMISSIONER OF INTERNAL REVENUE; OTHER OFFICIALS.

(a) IN GENERAL.—Section 7803 (relating to other personnel) is amended to read as follows:

“SEC. 7803. COMMISSIONER OF INTERNAL REVENUE; OTHER OFFICIALS.

“(a) COMMISSIONER OF INTERNAL REVENUE.—

“(1) APPOINTMENT.—

“(A) IN GENERAL.—There shall be in the Department of the Treasury a Commissioner of Internal Revenue who shall be appointed by the President, by and with the advice and consent of the Senate, to a 5-year term. Such appointment shall be made from individuals who, among other qualifications, have a demonstrated ability in management.

“(B) VACANCY.—Any individual appointed to fill a vacancy in the position of Commissioner occurring before the expiration of the term for which such individual’s predecessor was appointed shall be appointed only for the remainder of that term.

“(C) REMOVAL.—The Commissioner may be removed at the will of the President.

“(D) REAPPOINTMENT.—The Commissioner may be appointed to more than one 5-year term.

“(2) DUTIES.—The Commissioner shall have such duties and powers as the Secretary may prescribe, including the power to—

“(A) administer, manage, conduct, direct, and supervise the execution and application of the internal revenue laws or related statutes and tax conventions to which the United States is a party; and

“(B) recommend to the President a candidate for appointment as Chief Counsel for the Internal Revenue Service when a vacancy occurs, and recommend to the President the removal of such Chief Counsel.

If the Secretary determines not to delegate a power specified in subparagraph (A) or (B), such determination may not take effect until 30 days after the Secretary notifies the Committees on Ways and Means, Government Reform and Oversight, and Appropriations of the House of Representatives and the

President.

(C) by striking “section 8F(a)” and inserting “section 8G(a)”.

(4) AMENDMENT TO INTERNAL REVENUE CODE OF 1986.—Section 7608(b)(1) is amended by striking “or of the Internal Security Division”.

SEC. 1104. OTHER PERSONNEL.

(a) IN GENERAL.—Section 7804 (relating to the effect of reorganization plans) is amended to read as follows:

“SEC. 7804. OTHER PERSONNEL.

“(a) APPOINTMENT AND SUPERVISION.—Unless otherwise prescribed by the Secretary, the Commissioner of Internal Revenue is authorized to employ such number of persons as the Commissioner deems proper for the administration and enforcement of the internal revenue laws, and the Commissioner shall issue all necessary directions, instructions, orders, and rules applicable to such persons.

“(b) POSTS OF DUTY OF EMPLOYEES IN FIELD SERVICE OR TRAVELING.—Unless otherwise prescribed by the Secretary—

“(1) DESIGNATION OF POST OF DUTY.—The Commissioner shall determine and designate the posts of duty of all such persons engaged in field work or traveling on official business outside of the District of Columbia.

“(2) DETAIL OF PERSONNEL FROM FIELD SERVICE.—The Commissioner may order any such person engaged in field work to duty in the District of Columbia, for such periods as the Commissioner may prescribe, and to any designated post of duty outside the District of Columbia upon the completion of such duty.

“(c) DELINQUENT INTERNAL REVENUE OFFICERS AND EMPLOYEES.—If any officer or employee of the Treasury Department acting in connection with the internal revenue laws fails to account for and pay over any amount of money or property collected or received by him in connection with the internal revenue laws, the Secretary shall issue notice and demand to such officer or employee for payment of the amount which he failed to account for and pay over, and, upon failure to pay the amount demanded within the time specified in such notice, the amount so demanded shall be deemed imposed upon such officer or employee and assessed upon the date of such notice and demand, and the provisions of chapter 64 and all other provisions of law relating to the collection of assessed taxes shall be applicable in respect of such amount.”.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (b) of section 6344 is amended by striking “section 7803(d)” and inserting “section 7804(c)”.

(2) The table of sections for subchapter A of chapter 80 is amended by striking the item relating to section 7804 and inserting the following new item:

“Sec. 7804. Other personnel.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.