

of whether the taxpayer may have answered one or more questions.

**(c) Representatives holding power of attorney**

Any attorney, certified public accountant, enrolled agent, enrolled actuary, or any other person permitted to represent the taxpayer before the Internal Revenue Service who is not disbarred or suspended from practice before the Internal Revenue Service and who has a written power of attorney executed by the taxpayer may be authorized by such taxpayer to represent the taxpayer in any interview described in subsection (a). An officer or employee of the Internal Revenue Service may not require a taxpayer to accompany the representative in the absence of an administrative summons issued to the taxpayer under subchapter A of chapter 78. Such an officer or employee, with the consent of the immediate supervisor of such officer or employee, may notify the taxpayer directly that such officer or employee believes such representative is responsible for unreasonable delay or hindrance of an Internal Revenue Service examination or investigation of the taxpayer.

**(d) Section not to apply to certain investigations**

This section shall not apply to criminal investigations or investigations relating to the integrity of any officer or employee of the Internal Revenue Service.

(Added Pub. L. 100-647, title VI, § 6228(a), Nov. 10, 1988, 102 Stat. 3731, § 7520; renumbered § 7521, Pub. L. 101-239, title VII, § 7816(u)(1), Dec. 19, 1989, 103 Stat. 2423.)

CODIFICATION

Another section 7521 was renumbered section 7522 of this title.

EFFECTIVE DATE

Pub. L. 100-647, title VI, § 6228(d), Nov. 10, 1988, 102 Stat. 3732, provided that: "The amendments made by subsections (a) and (c) [enacting this section] shall apply to interviews conducted on or after the date which is 90 days after the date of the enactment of this Act [Nov. 10, 1988]."

**§ 7522. Content of tax due, deficiency, and other notices**

**(a) General rule**

Any notice to which this section applies shall describe the basis for, and identify the amounts (if any) of, the tax due, interest, additional amounts, additions to the tax, and assessable penalties included in such notice. An inadequate description under the preceding sentence shall not invalidate such notice.

**(b) Notices to which section applies**

This section shall apply to—

- (1) any tax due notice or deficiency notice described in section 6155, 6212, or 6303,
- (2) any notice generated out of any information return matching program, and
- (3) the 1st letter of proposed deficiency which allows the taxpayer an opportunity for administrative review in the Internal Revenue Service Office of Appeals.

(Added Pub. L. 100-647, title VI, § 6233(a), Nov. 10, 1988, 102 Stat. 3735, § 7521; renumbered § 7522, Pub.

L. 101-508, title XI, § 11704(a)(30), Nov. 5, 1990, 104 Stat. 1388-519.)

EFFECTIVE DATE

Pub. L. 100-647, title VI, § 6233(c), Nov. 10, 1988, 102 Stat. 3735, provided that: "The amendments made by this section [enacting this section] shall apply to mailings made on or after January 1, 1990."

**§ 7523. Graphic presentation of major categories of Federal outlays and income**

**(a) General rule**

In the case of any booklet of instructions for Form 1040, 1040A, or 1040EZ prepared by the Secretary for filing individual income tax returns for taxable years beginning in any calendar year, the Secretary shall include in a prominent place—

- (1) a pie-shaped graph showing the relative sizes of the major outlay categories, and
- (2) a pie-shaped graph showing the relative sizes of the major income categories.

**(b) Definitions and special rules**

For purposes of subsection (a)—

**(1) Major outlay categories**

The term "major outlay categories" means the following:

- (A) Defense, veterans, and foreign affairs.
- (B) Social security, medicare, and other retirement.
- (C) Physical, human, and community development.
- (D) Social programs.
- (E) Law enforcement and general government.
- (F) Interest on the debt.

**(2) Major income categories**

The term "major income categories" means the following:

- (A) Social security, medicare, and unemployment and other retirement taxes.
- (B) Personal income taxes.
- (C) Corporate income taxes.
- (D) Borrowing to cover the deficit.
- (E) Excise, customs, estate, gift, and miscellaneous taxes.

**(3) Required footnotes**

The pie-shaped graph showing the major outlay categories shall include the following footnotes:

- (A) A footnote to the category referred to in paragraph (1)(A) showing the percentage of the total outlays which is for defense, the percentage of total outlays which is for veterans, and the percentage of total outlays which is for foreign affairs.
- (B) A footnote to the category referred to in paragraph (1)(C) showing that such category consists of agriculture, natural resources, environment, transportation, education, job training, economic development, space, energy, and general science.
- (C) A footnote to the category referred to in paragraph (1)(D) showing the percentage of the total outlays which is for medicaid, supplemental nutrition assistance program benefits, and assistance under a State program funded under part A of title IV of the