

(A) informs the taxpayer of such recording prior to the interview, and

(B) upon request of the taxpayer, provides the taxpayer with a transcript or copy of such recording but only if the taxpayer provides reimbursement for the cost of the transcription and reproduction of such transcript or copy.

(b) Safeguards

(1) Explanations of processes

An officer or employee of the Internal Revenue Service shall before or at an initial interview provide to the taxpayer—

(A) in the case of an in-person interview with the taxpayer relating to the determination of any tax, an explanation of the audit process and the taxpayer's rights under such process, or

(B) in the case of an in-person interview with the taxpayer relating to the collection of any tax, an explanation of the collection process and the taxpayer's rights under such process.

(2) Right of consultation

If the taxpayer clearly states to an officer or employee of the Internal Revenue Service at any time during any interview (other than an interview initiated by an administrative summons issued under subchapter A of chapter 78) that the taxpayer wishes to consult with an attorney, certified public accountant, enrolled agent, enrolled actuary, or any other person permitted to represent the taxpayer before the Internal Revenue Service, such officer or employee shall suspend such interview regardless 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 Social Security Act and the percentage of total outlays which is for public health, unemployment, assisted housing, and social services.

(4) Data on which graphs are based

The graphs required under subsection (a) shall be based on data for the most recent fiscal year for which complete data is available as of the completion of the preparation of the instructions by the Secretary.

(Added Pub. L. 101-508, title XI, §11622(a), Nov. 5, 1990, 104 Stat. 1388-504; amended Pub. L. 104-193, title I, §110(l)(4), formerly §110(l)(8), Aug. 22, 1996, 110 Stat. 2173, renumbered Pub. L. 105-33, title V, §5514(a)(2), Aug. 5, 1997, 111 Stat. 620; Pub. L. 110-234, title IV, §4002(b)(1)(E), (2)(O), May 22, 2008, 122 Stat. 1096, 1097; Pub. L. 110-246, §4(a), title IV, §4002(b)(1)(E), (2)(O), June 18, 2008, 122 Stat. 1664, 1857, 1858.)

REFERENCES IN TEXT

The Social Security Act, referred to in subsec. (b)(3)(C), is act Aug. 14, 1935, ch. 531, 49 Stat. 620, as amended. Part A of title IV of the Act is classified generally to part A (§601 et seq.) of subchapter IV of chapter 7 of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

CODIFICATION

Pub. L. 110-234 and Pub. L. 110-246 made identical amendments to this section. The amendments by Pub. L. 110-234 were repealed by section 4(a) of Pub. L. 110-246.

AMENDMENTS

2008—Subsec. (b)(3)(C). Pub. L. 110-246, §4002(b)(1)(E), (2)(O), substituted “supplemental nutrition assistance program benefits” for “food stamps”.

1996—Subsec. (b)(3)(C). Pub. L. 104-193, §110(l)(4), formerly §110(l)(8), as renumbered by Pub. L. 105-33, substituted “assistance under a State program funded under part A of title IV of the Social Security Act” for “aid to families with dependent children”.

EFFECTIVE DATE OF 2008 AMENDMENT

Amendment of this section and repeal of Pub. L. 110-234 by Pub. L. 110-246 effective May 22, 2008, the date of enactment of Pub. L. 110-234, except as otherwise provided, see section 4 of Pub. L. 110-246, set out as an Effective Date note under section 8701 of Title 7, Agriculture.

Amendment by section 4002(b)(1)(E), (2)(O) of Pub. L. 110-246 effective Oct. 1, 2008, see section 4407 of Pub. L. 110-246, set out as a note under section 1161 of Title 2, The Congress.

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-193 effective July 1, 1997, with transition rules relating to State options to accelerate such date, rules relating to claims, actions, and proceedings commenced before such date, rules relating to closing out of accounts for terminated or substantially modified programs and continuance in office of Assistant Secretary for Family Support, and provisions relating to termination of entitlement under AFDC program, see section 116 of Pub. L. 104-193, as amended, set out as an Effective Date note under section 601 of Title 42, The Public Health and Welfare.

EFFECTIVE DATE

Pub. L. 101-508, title XI, §11622(c), Nov. 5, 1990, 104 Stat. 1388-505, provided that: “The amendments made by this section [enacting this section] shall apply to instructions prepared for taxable years beginning after 1990.”

§ 7524. Annual notice of tax delinquency

Not less often than annually, the Secretary shall send a written notice to each taxpayer who has a tax delinquent account of the amount of the tax delinquency as of the date of the notice.

(Added Pub. L. 104-168, title XII, §1204(a), July 30, 1996, 110 Stat. 1471.)

EFFECTIVE DATE

Pub. L. 104-168, title XII, §1204(c), July 30, 1996, 110 Stat. 1471, provided that: “The amendments made by this section [enacting this section] shall apply to calendar years after 1996.”

§ 7525. Confidentiality privileges relating to taxpayer communications

(a) Uniform application to taxpayer communications with federally authorized practitioners

(1) General rule

With respect to tax advice, the same common law protections of confidentiality which apply to a communication between a taxpayer and an attorney shall also apply to a communication between a taxpayer and any federally authorized tax practitioner to the extent the communication would be considered a privileged communication if it were between a taxpayer and an attorney.

(2) Limitations

Paragraph (1) may only be asserted in—

- (A) any noncriminal tax matter before the Internal Revenue Service; and
- (B) any noncriminal tax proceeding in Federal court brought by or against the United States.