

**§ 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.)