

If an income, estate, or gift tax charitable contribution is allowable for any part of the property transferred, the taxpayer may elect to use such Federal midterm rate for either of the 2 months preceding the month in which the valuation date falls for purposes of paragraph (2). In the case of transfers of more than 1 interest in the same property with respect to which the taxpayer may use the same rate under paragraph (2), the taxpayer shall use the same rate with respect to each such interest.

**(b) Section not to apply for certain purposes**

This section shall not apply for purposes of part I of subchapter D of chapter 1 or any other provision specified in regulations.

**(c) Tables**

**(1) In general**

The tables prescribed by the Secretary for purposes of subsection (a) shall contain valuation factors for a series of interest rate categories.

**(2) Revision for recent mortality charges**

The Secretary shall revise the initial tables prescribed for purposes of subsection (a) to take into account the most recent mortality experience available as of the time of such revision. Such tables shall be revised not less frequently than once each 10 years to take into account the most recent mortality experience available as of the time of the revision.

**(d) Valuation date**

For purposes of this section, the term “valuation date” means the date as of which the valuation is made.

**(e) Tables to include formulas**

For purposes of this section, the term “tables” includes formulas.

(Added Pub. L. 100-647, title V, §5031(a), Nov. 10, 1988, 102 Stat. 3668; amended Pub. L. 113-295, div. A, title II, §221(a)(118), Dec. 19, 2014, 128 Stat. 4054.)

CODIFICATION

Another section 7520 was renumbered section 7521 of this title.

AMENDMENTS

2014—Subsec. (c)(2), (3). Pub. L. 113-295 redesignated par. (3) as (2), substituted “The Secretary” for “Not later than December 31, 1989, the Secretary” and struck out “thereafter” after “once each 10 years”, and struck out former par. (2). Prior to amendment, text of par. (2) read as follows: “Not later than the day 3 months after the date of the enactment of this section, the Secretary shall prescribe initial tables for purposes of subsection (a). Such tables may be based on the same mortality experience as used for purposes of section 2031 on the date of the enactment of this section.”

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as a note under section 1 of this title.

EFFECTIVE DATE

Pub. L. 100-647, title V, §5031(c), Nov. 10, 1988, 102 Stat. 3669, provided that: “The amendments made by this section [enacting this section] shall apply in cases where the date as of which the valuation is to be made

occurs on or after the 1st day of the 6th calendar month beginning after the date of the enactment of this Act [Nov. 10, 1988].”

**§ 7521. Procedures involving taxpayer interviews**

**(a) Recording of interviews**

**(1) Recording by taxpayer**

Any officer or employee of the Internal Revenue Service in connection with any in-person interview with any taxpayer relating to the determination or collection of any tax shall, upon advance request of such taxpayer, allow the taxpayer to make an audio recording of such interview at the taxpayer’s own expense and with the taxpayer’s own equipment.

**(2) Recording by IRS officer or employee**

An officer or employee of the Internal Revenue Service may record any interview described in paragraph (1) if such officer or employee—

(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 sub-

section (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 Independent 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; amended Pub. L. 116-25, title I, §1001(b)(1)(I), July 1, 2019, 133 Stat. 985.)

AMENDMENTS

2019—Subsec. (b)(3). Pub. L. 116-25 substituted "Internal Revenue Service Independent Office of Appeals" for "Internal Revenue Service Office of Appeals".

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.

(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