

loaded into its memory and used directly by such computer to execute instructions; and (B) any related user manuals.

**(4) Owner**

The term “owner” shall, with respect to any software, include the developer of the software.

**(5) Related person**

A person shall be treated as related to another person if such persons are related persons under section 267 or 707(b).

**(6) Tax-related computer software source code**

The term “tax-related computer software source code” means the computer source code for any computer software program intended for accounting, tax return preparation or compliance, or tax planning.

(Added Pub. L. 105–206, title III, §3413(a), July 22, 1998, 112 Stat. 751; amended Pub. L. 116–25, title I, §1001(b)(1)(J), July 1, 2019, 133 Stat. 985.)

PRIOR PROVISIONS

A prior section 7612 was renumbered section 7613 of this title.

AMENDMENTS

2019—Subsec. (c)(2)(A). Pub. L. 116–25 substituted “Internal Revenue Service Independent Office of Appeals” for “Internal Revenue Service Office of Appeals”.

EFFECTIVE DATE

Pub. L. 105–206, title III, §3413(e), July 22, 1998, 112 Stat. 754, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this section, amending sections 7213 and 7603 of this title, and renumbering former section 7612 of this title as 7613] shall apply to summonses issued, and software acquired, after the date of the enactment of this Act [July 22, 1998].

“(2) SOFTWARE PROTECTION.—In the case of any software acquired on or before such date of enactment, the requirements of section 7612(a)(2) of the Internal Revenue Code of 1986 (as added by such amendments) shall apply after the 90th day after such date. The preceding sentence shall not apply to the requirement under section 7612(c)(2)(G)(ii) of such Code (as so added).”

**§ 7613. Cross references**

**(a) Inspection of books, papers, records, or other data**

**For inspection of books, papers, records, or other data in the case of—**

- (1) **Wagering, see section 4423.**
- (2) **Alcohol, tobacco, and firearms taxes, see subtitle E.**

**(b) Search warrants**

**For provisions relating to—**

- (1) **Searches and seizures, see Rule 41 of the Federal Rules of Criminal Procedure.**
- (2) **Issuance of search warrants with respect to subtitle E, see section 5557.**
- (3) **Search warrants with respect to property used in violation of the internal revenue laws, see section 7302.**

(Aug. 16, 1954, ch. 736, 68A Stat. 903, §7607; renumbered §7608, July 18, 1956, ch. 629, title I, §104(a), 70 Stat. 570; renumbered §7609 and amended Pub. L. 85–859, title II, §204(14), (15), Sept. 2, 1958, 72 Stat. 1429, 1430; Pub. L. 91–513, title III, §1102(h), Oct. 27, 1970, 84 Stat. 1293; re-

numbered §7611 and amended Pub. L. 94–455, title XII, §1205(a), title XIX, §1904(b)(7)(D), (9)(E), Oct. 4, 1976, 90 Stat. 1699, 1815, 1816; renumbered §7612, Pub. L. 98–369, div. A, title X, §1033(a), July 18, 1984, 98 Stat. 1034; renumbered §7613, Pub. L. 105–206, title III, §3413(a), July 22, 1998, 112 Stat. 751.)

AMENDMENTS

1976—Subsec. (a). Pub. L. 94–455, §1904(b)(7)(D), (9)(E), struck out pars. (1) and (2) relating to cross references to wholesale dealers in oleomargarine and wholesale dealers in process or renovated butter or adulterated butter, respectively, and redesignated pars. (5) and (6) as (1) and (2), respectively.

1970—Subsec. (a). Pub. L. 91–513 struck out pars. (3) and (4) which related to opium, opiates, and coca leaves and to marihuana, respectively, and which made reference to sections 4702(a), 4705, 4721, and 4773, and to sections 4742, 4753(b), and 4773, respectively.

1958—Subsec. (a)(6). Pub. L. 85–859, §204(15), added par. (6).

Subsec. (b)(2). Pub. L. 85–859, §204(15), substituted “with respect to subtitle E, see section 5557” for “in connection with industrial alcohol, etc., see sections 5314 and 7302”.

Subsec. (b)(3). Pub. L. 85–859, §204(15), added par. (3).

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91–513 effective on first day of seventh calendar month that begins after Oct. 26, 1970, see section 1105(a) of Pub. L. 91–513, set out as an Effective Date note under section 951 of Title 21, Food and Drugs.

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85–859 effective Sept. 3, 1958, see section 210(a)(1) of Pub. L. 85–859, set out as an Effective Date note under section 5001 of this title.

SAVINGS PROVISION

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of amendment of this section by section 1102 of Pub. L. 91–513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91–513, set out as a note under sections 171 to 174 of Title 21, Food and Drugs.

**Subchapter B—General Powers and Duties**

Sec. 7621. 7622. 7623. 7624.	Internal revenue districts. Authority to administer oaths and certify. Expenses of detection of underpayments and fraud, etc. Reimbursement to State and local law enforcement agencies.
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AMENDMENTS

1996—Pub. L. 104–168, title XII, §1209(b), July 30, 1996, 110 Stat. 1474, substituted “Expenses of detection of underpayments and fraud, etc.” for “Expenses of detection and punishment of frauds.” in item 7623.

1988—Pub. L. 100–690, title VII, §7602(d)(1), Nov. 18, 1988, 102 Stat. 4508, added item 7624.

**§ 7621. Internal revenue districts**

**(a) Establishment and alteration**

The President shall establish convenient internal revenue districts for the purpose of administering the internal revenue laws. The President may from time to time alter such districts.

**(b) Boundaries**

For the purpose mentioned in subsection (a), the President may subdivide any State, or the