

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

#### 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 District of Columbia, or may unite into one district two or more States.

(Aug. 16, 1954, ch. 736, 68A Stat. 904; Pub. L. 86-70, §22(e), June 25, 1959, 73 Stat. 146; Pub. L. 94-455, title XIX, §1906(a)(53), Oct. 4, 1976, 90 Stat. 1832.)

#### AMENDMENTS

1976—Subsec. (b). Pub. L. 94-455 struck out “Territory” after “any State” and “or a Territory and one or more States” after “two or more States”.

1959—Subsec. (b). Pub. L. 86-70 substituted “may unite into one district two or more States or a Territory and one or more States” for “may unite two or more States or Territories into one district”.

#### EFFECTIVE DATE OF 1959 AMENDMENT

Amendment by Pub. L. 86-70 effective Jan. 3, 1959, see section 22(i) of Pub. L. 86-70, set out as a note under section 3121 of this title.

#### DELEGATION OF FUNCTIONS

For delegation to Secretary of the Treasury of authority vested in President by this section, see section 1(g) of Ex. Ord. No. 10289, Sept. 17, 1951, 16 F.R. 9499, as amended, set out as a note under section 301 of Title 3, The President.

#### § 7622. Authority to administer oaths and certify

##### (a) Internal revenue personnel

Every officer or employee of the Treasury Department designated by the Secretary for that

purpose is authorized to administer such oaths or affirmations and to certify to such papers as may be necessary under the internal revenue laws or regulations made thereunder.

##### (b) Others

Any oath or affirmation required or authorized under any internal revenue law or under any regulations made thereunder may be administered by any person authorized to administer oaths for general purposes by the law of the United States, or of any State or possession of the United States, or of the District of Columbia, wherein such oath or affirmation is administered. This subsection shall not be construed as an exclusive enumeration of the persons who may administer such oaths or affirmations.

(Aug. 16, 1954, ch. 736, 68A Stat. 904; Pub. L. 94-455, title XIX, §1906(b)(13)(A), (c)(2), Oct. 4, 1976, 90 Stat. 1834, 1835.)

#### AMENDMENTS

1976—Subsec. (a). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (b). Pub. L. 94-455, §1906(c)(2), struck out “Territory” after “any State”.

#### § 7623. Expenses of detection of underpayments and fraud, etc.

##### (a) In general

The Secretary, under regulations prescribed by the Secretary, is authorized to pay such sums as he deems necessary for—

(1) detecting underpayments of tax, or

(2) detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws or conniving at the same,

in cases where such expenses are not otherwise provided for by law. Any amount payable under the preceding sentence shall be paid from the proceeds of amounts collected by reason of the information provided, and any amount so collected shall be available for such payments.

##### (b) Awards to whistleblowers

###### (1) In general

If the Secretary proceeds with any administrative or judicial action described in subsection (a) based on information brought to the Secretary's attention by an individual, such individual shall, subject to paragraph (2), receive as an award at least 15 percent but not more than 30 percent of the proceeds collected as a result of the action (including any related actions) or from any settlement in response to such action (determined without regard to whether such proceeds are available to the Secretary). The determination of the amount of such award by the Whistleblower Office shall depend upon the extent to which the individual substantially contributed to such action.

###### (2) Award in case of less substantial contribution

###### (A) In general

In the event the action described in paragraph (1) is one which the Whistleblower Office determines to be based principally on disclosures of specific allegations (other