

(Added Pub. L. 85-321, § 1, Feb. 11, 1958, 72 Stat. 5; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-223, title I, § 101(c)(3), Apr. 2, 1980, 94 Stat. 251; Pub. L. 100-418, title I, § 1941(b)(2)(O), Aug. 23, 1988, 102 Stat. 1324.)

#### Editorial Notes

##### AMENDMENTS

1988—Subsec. (a). Pub. L. 100-418, § 1941(b)(2)(O)(i), substituted “or chapter 33” for “, by chapter 33, or by section 4986” in introductory provisions.

Subsec. (b). Pub. L. 100-418, § 1941(b)(2)(O)(i), (ii), substituted “or chapter 33” for “, by chapter 33, or by section 4986” and “or chapter 33” for “, chapter 33, or section 4986”.

Subsec. (c). Pub. L. 100-418, § 1941(b)(2)(O)(ii), substituted “or chapter 33” for “, chapter 33, or section 4986”.

1980—Subsecs. (a) to (c). Pub. L. 96-223 inserted references to tax imposed by section 4986.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-418 applicable to crude oil removed from the premises on or after Aug. 23, 1988, see section 1941(c) of Pub. L. 100-418, set out as a note under section 164 of this title.

##### EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-223 applicable to periods after Feb. 29, 1980, see section 101(i) of Pub. L. 96-223, set out as a note under section 6161 of this title.

##### NOTIFICATION OF FAILURE TO COLLECT, ACCOUNT FOR, AND PAY OVER TAXES

Pub. L. 85-321, § 4, Feb. 11, 1958, 72 Stat. 6, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that: “Notification may be made under section 7512(a) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as added by the first section of this Act)—

“(1) in the case of taxes imposed by subtitle C of such Code, only with respect to pay periods beginning after the date of the enactment of this Act [Feb. 11, 1958]; and

“(2) in the case of taxes imposed by chapter 33 of such Code, only with respect to taxes so imposed after the date of the enactment of this Act [Feb. 11, 1958].”

#### § 7513. Reproduction of returns and other documents

##### (a) In general

The Secretary is authorized to have any Federal agency or any person process films or other photoimpressions of any return, document, or other matter, and make reproductions from films or photoimpressions of any return, document, or other matter.

##### (b) Regulations

The Secretary shall prescribe regulations which shall provide such safeguards as in the opinion of the Secretary are necessary or appropriate to protect the film, photoimpressions, and reproductions made therefrom, against any unauthorized use, and to protect the information contained therein against any unauthorized disclosure.

##### (c) Penalty

**For penalty for violation of regulations for safeguarding against unauthorized use of any film or**

**photoimpression, or reproduction made therefrom, and against unauthorized disclosure of information contained therein, see section 7213.**

(Added Pub. L. 85-866, title I, § 90(a), Sept. 2, 1958, 72 Stat. 1666; amended Pub. L. 94-455, title XII, § 1202(f), title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1687, 1834.)

#### Editorial Notes

##### AMENDMENTS

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

Subsecs. (c), (d). Pub. L. 94-455, § 1202(f), redesignated subsec. (d) as (c) and struck out former subsec. (c) which related to legal status and evidentiary use of reproductions.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE

Section effective Aug. 17, 1954, see section 1(c) of Pub. L. 85-866, set out as an Effective Date of 1958 Amendment note under section 165 of this title.

#### § 7514. Authority to prescribe or modify seals

The Secretary is authorized to prescribe or modify seals of office for the district directors of internal revenue and other officers or employees of the Treasury Department to whom any of the functions of the Secretary of the Treasury shall have been or may be delegated. Each seal so prescribed shall contain such device as the Secretary may select. Each seal shall remain in the custody of any officer or employee whom the Secretary may designate, and, in accordance with the regulations approved by the Secretary, may be affixed in lieu of the seal of the Treasury Department to any certificate or attestation (except for material to be published in the Federal Register) that may be required of such officer or employee. Judicial notice shall be taken of any seal prescribed in accordance with this authority, a facsimile of which has been published in the Federal Register together with the regulations prescribing such seal and the affixation thereof.

(Added Pub. L. 85-866, title I, § 91(a), Sept. 2, 1958, 72 Stat. 1667; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), (M), Oct. 4, 1976, 90 Stat. 1834, 1835.)

#### Editorial Notes

##### AMENDMENTS

1976—Pub. L. 94-455 substituted “functions of the Secretary of the Treasury” for “functions of the Secretary” after “whom any of the” and struck out “or his delegate” after “Secretary” wherever appearing.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE

Section effective Aug. 17, 1954, see section 1(c) of Pub. L. 85-866, set out as an Effective Date of 1958 Amendment note under section 165 of this title.

#### [§ 7515. Repealed. Pub. L. 94-455, title XII, § 1202(h)(4), Oct. 4, 1976, 90 Stat. 1688]

Section, added Pub. L. 87-870, § 3(a)(1), Oct. 23, 1962, 76 Stat. 1160, authorized Secretary, within his discretion