

(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; renumbered §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.)

### Editorial Notes

#### 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).

### Statutory Notes and Related Subsidiaries

#### 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.	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.

### Editorial Notes

#### AMENDMENTS

1996—Pub. L. 104-168, title XII, §1209(b), July 30, 1996, 110 Stat. 1474, substituted “Expenses of detection of un-

derpayments 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.)

### Editorial Notes

#### 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”.

### Statutory Notes and Related Subsidiaries

#### 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.

### Executive Documents

#### 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.)

**Editorial Notes****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 than information provided by the individual described in paragraph (1)) resulting from a judicial or administrative hearing, from a governmental report, hearing, audit, or investigation, or from the news media, the Whistleblower Office may award such sums as it considers appropriate, but in no case more than 10 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), taking into account the significance of the individual's information and the role of such individual and any legal representative of such individual in contributing to such action.

**(B) Nonapplication of paragraph where individual is original source of information**

Subparagraph (A) shall not apply if the information resulting in the initiation of the

action described in paragraph (1) was originally provided by the individual described in paragraph (1).

**(3) Reduction in or denial of award**

If the Whistleblower Office determines that the claim for an award under paragraph (1) or (2) is brought by an individual who planned and initiated the actions that led to the underpayment of tax or actions described in subsection (a)(2), then the Whistleblower Office may appropriately reduce such award. If such individual is convicted of criminal conduct arising from the role described in the preceding sentence, the Whistleblower Office shall deny any award.

**(4) Appeal of award determination**

Any determination regarding an award under paragraph (1), (2), or (3) may, within 30 days of such determination, be appealed to the Tax Court (and the Tax Court shall have jurisdiction with respect to such matter).

**(5) Application of this subsection**

This subsection shall apply with respect to any action—

- (A) against any taxpayer, but in the case of any individual, only if such individual's gross income exceeds \$200,000 for any taxable year subject to such action, and
- (B) if the proceeds in dispute exceed \$2,000,000.

**(6) Additional rules****(A) No contract necessary**

No contract with the Internal Revenue Service is necessary for any individual to receive an award under this subsection.

**(B) Representation**

Any individual described in paragraph (1) or (2) may be represented by counsel.

**(C) Submission of information**

No award may be made under this subsection based on information submitted to the Secretary unless such information is submitted under penalty of perjury.

**(c) Proceeds**

For purposes of this section, the term “proceeds” includes—

- (1) penalties, interest, additions to tax, and additional amounts provided under the internal revenue laws, and
- (2) any proceeds arising from laws for which the Internal Revenue Service is authorized to administer, enforce, or investigate, including—
  - (A) criminal fines and civil forfeitures, and
  - (B) violations of reporting requirements.

**(d) Civil action to protect against retaliation cases****(1) Anti-retaliation whistleblower protection for employees**

No employer, or any officer, employee, contractor, subcontractor, or agent of such employer, may discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an employee in the terms and conditions of employment (including