

Internal Revenue Service, Treasury

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(3) *Inspection.* The Internal Revenue Service shall have the right to send its officers and employees into the offices and plants of Federal agencies and other contractors for inspection of the facilities and operations provided for the performance of any work contracted or to be contracted for under this section.

(4) *Criminal sanctions.* For penalty provisions relating to the unauthorized use and disclosure of information in violation of the provisions of this section, see section 7213(c).

(c) *Legal status of reproductions.* Section 7513 provides that any reproduction made in accordance with such section of any return, document, or other matter shall have the same legal status as the original and requires that any such reproduction shall, if properly authenticated, be admissible in evidence in any judicial or administrative proceeding, as if it were the original, whether or not the original is in existence.

§ 301.7514-1 Seals of office.

(a) *Establishment of seals—(1) Commissioner of Internal Revenue.* There is hereby established in and for the office of the Commissioner of Internal Revenue an official seal. The seal is described as follows, and illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield and side wreaths. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear

in the upper part the words “Office of” and in the lower part the words “Commissioner of Internal Revenue.”



(2) *Establishment of uniform seal.* (i) In addition to the seals of office prescribed for those offices set forth in paragraphs (a)(3) through (8) of this section, a uniform seal for use by any office of internal revenue is established. The uniform seal is described as follows, and is illustrated in this paragraph (a)(2)(i). A circle within which shall appear that part of the seal of the Treasury Department represented by the shield with a dark background. Exterior to this circle and within a circumscribed circle forming the exterior of the seal shall appear words describing the specific office of internal revenue authorized to use the seal under this section. This paragraph (a)(2) is effective on October 27, 1995. The uniform seal is as follows:



(ii) The uniform seal may be used by any office of internal revenue set forth in paragraphs (a) (3) through (8) of this section, and any other office designated by the Commissioner to use a seal, including the following internal revenue offices resulting from a reorganization of the IRS that will be implemented beginning October 1, 1995:

- Office of Regional Commissioner for:
 - Midstates Region (Dallas)
 - Northeast Region (Manhattan)
 - Southeast Region (Atlanta)
 - Western Region (San Francisco)
- Office of District Director for:
 - Arkansas-Oklahoma District (Oklahoma City)
 - Brooklyn District
 - Central California District (San Jose)
 - Connecticut-Rhode Island District (Hartford)
 - Delaware-Maryland District (Baltimore)
 - Georgia District (Atlanta)
 - Gulf Coast District (New Orleans)
 - Houston District
 - Illinois District (Chicago)
 - Indiana District (Indianapolis)
 - Kansas-Missouri District (St. Louis)
 - Kentucky-Tennessee District (Nashville)
 - Los Angeles District

- Manhattan District
- Michigan District (Detroit)
- Midwest District (Milwaukee)
- New Jersey District (Newark)
- New England District (Boston)
- North Central District (St. Paul)
- North Florida District (Jacksonville)
- North-South Carolina District (Greensboro)
- North Texas District (Dallas)
- Northern California District (Oakland)
- Ohio District (Cincinnati)
- Pacific-Northwest District (Seattle)
- Pennsylvania District (Philadelphia)
- Rocky Mountain District (Denver)
- South Florida District (Fort Lauderdale)
- South Texas District (Austin)
- Southern California District (Laguna Niguel)
- Southwest District (Phoenix)
- Upstate New York District (Buffalo)
- Virginia-West Virginia District (Richmond)
- Office of Director of Computing Centers in:
 - Detroit
 - Memphis
 - Martinsburg
- Office of Director of Submission Processing Centers in:
 - Austin
 - Cincinnati
 - Memphis

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Kansas City
Ogden
Office of Director of Customer Service Centers in:

Andover	Jacksonville
Atlanta	Kansas City
Austin	Memphis
Baltimore	Nashville
Brookhaven	Ogden
Buffalo	Philadelphia
Cincinnati	Pittsburgh
Cleveland	Portland, OR
Dallas	Richmond
Denver	St. Louis
Fresno	Seattle.
Indianapolis	

(3) *District Directors of Internal Revenue.* (i) There is hereby established an official seal in and for each of the offices of District Director of Internal Revenue listed in subdivision (ii) of this subparagraph. The seal is described as follows, and one such seal is illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield and side wreaths. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "District Director of Internal Revenue" and in the lower part the location of the office for which the seal is established.



(ii) The offices of District Director of Internal Revenue for which seals are established in subdivision (i) of this subparagraph are as follows:

District Director of Internal Revenue, Birmingham, Ala.
District Director of Internal Revenue, Anchorage, Alaska.
District Director of Internal Revenue, Phoenix, Ariz.

District Director of Internal Revenue, Little Rock, Ark.
District Director of Internal Revenue, Los Angeles, Calif.
District Director of Internal Revenue, San Francisco, Calif.
District Director of Internal Revenue, Denver, Colo.
District Director of Internal Revenue, Hartford, Conn.
District Director of Internal Revenue, Wilmington, Del.
District Director of Internal Revenue, Ft. Lauderdale, Fla.
District Director of Internal Revenue, Jacksonville, Fla.
District Director of Internal Revenue, Atlanta, Ga.
District Director of Internal Revenue, Honolulu, Hawaii.
District Director of Internal Revenue, Boise, Idaho.
District Director of Internal Revenue, Chicago, Ill.
District Director of Internal Revenue, Springfield, Ill.
District Director of Internal Revenue, Indianapolis, Ind.
District Director of Internal Revenue, Des Moines, Iowa.
District Director of Internal Revenue, Wichita, Kans.
District Director of Internal Revenue, Louisville, Ky.
District Director of Internal Revenue, New Orleans, La.
District Director of Internal Revenue, Augusta, Maine.
District Director of Internal Revenue, Baltimore, Md.
District Director of Internal Revenue, Boston, Mass.
District Director of Internal Revenue, Detroit, Mich.
District Director of Internal Revenue, St. Paul, Minn.
District Director of Internal Revenue, Jackson, Miss.
District Director of Internal Revenue, St. Louis, Mo.
District Director of Internal Revenue, Helena, Mont.
District Director of Internal Revenue, Omaha, Nebr.
District Director of Internal Revenue, Portsmouth, N.H.
District Director of Internal Revenue, Newark, N.J.
District Director of Internal Revenue, Albuquerque, N. Mex.
District Director of Internal Revenue, Albany, N.Y.
District Director of Internal Revenue, Brooklyn, N.Y.
District Director of Internal Revenue, Buffalo, N.Y.

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District Director of Internal Revenue, Manhattan, New York, N.Y.
District Director of Internal Revenue, Greensboro, N.C.
District Director of Internal Revenue, Fargo, N. Dak.
District Director of Internal Revenue, Cincinnati, Ohio.
District Director of Internal Revenue, Cleveland, Ohio.
District Director of Internal Revenue, Oklahoma City, Okla.
District Director of Internal Revenue, Portland, Oreg.
District Director of Internal Revenue, Philadelphia, Pa.
District Director of Internal Revenue, Pittsburgh, Pa.
District Director of Internal Revenue, Providence, R.I.
District Director of Internal Revenue, Columbia, S.C.
District Director of Internal Revenue, Aberdeen, S. Dak.
District Director of Internal Revenue, Nashville, Tenn.
District Director of Internal Revenue, Austin, Tex.
District Director of Internal Revenue, Dallas, Tex.
District Director of Internal Revenue, Houston, Tex.
District Director of Internal Revenue, Salt Lake City, Utah.
District Director of Internal Revenue, Richmond, Va.
District Director of Internal Revenue, Burlington, Vt.
District Director of Internal Revenue, Seattle, Wash.
District Director of Internal Revenue, Parkersburg, W. Va.
District Director of Internal Revenue, Milwaukee, Wis.
District Director of Internal Revenue, Cheyenne, Wyo.

(iii) There is hereby established an official seal in and for each of the offices of district director of internal revenue listed in paragraph (a)(2)(iv) of this section. The seal is described as follows, and one such seal is illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the

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shield. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "DISTRICT DIRECTOR OF INTERNAL REVENUE" and in the lower part the location of the office for which the seal is established.



(iv) The offices of district director of internal revenue for which seals are established in paragraph (a)(2)(iii) of this section are as follows:

District Director of Internal Revenue, Laguna Niguel, CA.,
District Director of Internal Revenue, Sacramento, CA.,
District Director of Internal Revenue, San Jose Dist.

(v) There is hereby established an official seal in and for the office of district director of internal revenue listed in paragraph (a)(2)(vi) of this section. The seal is described as follows, and illustrated below: A circle within which shall appear the Internal Revenue emblem. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "DISTRICT DIRECTOR OF INTERNAL REVENUE" and in the lower part the location of the office for which the seal is established.



(vi) The office of district director of internal revenue for which the seal is established in paragraph (a)(2)(v) of this section is as follows:

District Director of Internal Revenue, Las Vegas, Nevada.

(4) *Assistant Commissioner (International)*. There is hereby established in and for the office of the Assistant Commissioner (International) an official seal. The seal is described as follows, and illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield and side wreaths. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "ASSISTANT COMMISSIONER (INTERNATIONAL)" and in the lower part "Washington, D.C. Internal Revenue Service".



(5) *Regional Commissioners of Internal Revenue*. (i) There is hereby established an official seal in and for each of the offices of Regional Commissioner of Internal Revenue listed in subdivision (ii) of this subparagraph. The seal is described as follows, and one such seal is illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield and side wreaths. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "Regional Commissioner of Internal Revenue" and in the lower part the title of the region for which the seal is established.



(ii) The offices of the Regional Commissioner of Internal Revenue for

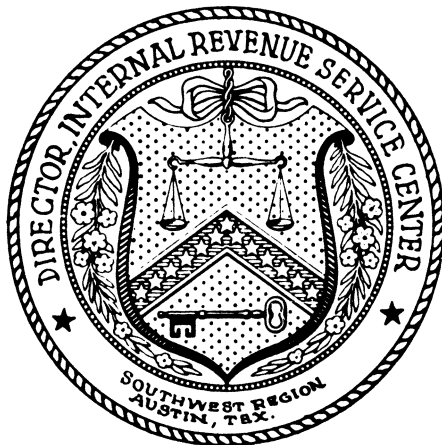
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which seals are established in subdivision (i) of this subparagraph are as follows:

- Regional Commissioner of Internal Revenue, Central Region.
- Regional Commissioner of Internal Revenue, Mid-Atlantic Region.
- Regional Commissioner of Internal Revenue, Midwest Region.
- Regional Commissioner of Internal Revenue, North-Atlantic Region.
- Regional Commissioner of Internal Revenue, Southeast Region.
- Regional Commissioner of Internal Revenue, Southwest Region.
- Regional Commissioner of Internal Revenue, Western Region.

(6) *Directors of Internal Revenue Service Centers.* (i) There is hereby established an official seal in and for each of the offices of Director of Internal Revenue Service Center listed in subdivision (ii) of this subparagraph. The seal is described as follows, and one such seal is illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield and side wreaths. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "Director, Internal Revenue Service Center" and in the lower part the name of the region and the name of the principal city in or near which the service center is located.



(ii) The offices of Director of Internal Revenue Service Center for which seals are established in subdivision (i) of this subparagraph are as follows:

- Director, Internal Revenue Service Center, Central Region, Covington, Ky.
- Director, Internal Revenue Service Center, Mid-Atlantic Region, Philadelphia, Pa.
- Director, Internal Revenue Service Center, Midwest Region, Kansas City, Mo.
- Director, Internal Revenue Service Center, North-Atlantic Region, Andover, Mass.
- Director, Internal Revenue Service Center, North-Atlantic Region, Brookhaven, N.Y.
- Director, Internal Revenue Service Center, Southeast Region, Chamblee, Ga.
- Director, Internal Revenue Service Center, Southeast Region, Memphis, Tenn.
- Director, Internal Revenue Service Center, Southwest Region, Austin, Tex.
- Director, Internal Revenue Service Center, Southwest Region, Ogden, Utah
- Director, Internal Revenue Service Center, Western Region, Fresno, Calif.

(7) *Director of Internal Revenue Computing Center.* There is hereby established in and for the office of the Director of the Internal Revenue Computing Center an official seal. The seal is described as follows, and illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "DIRECTOR, INTERNAL REVENUE SERVICE" and in the lower part "Detroit Computing Center Detroit, Michigan".

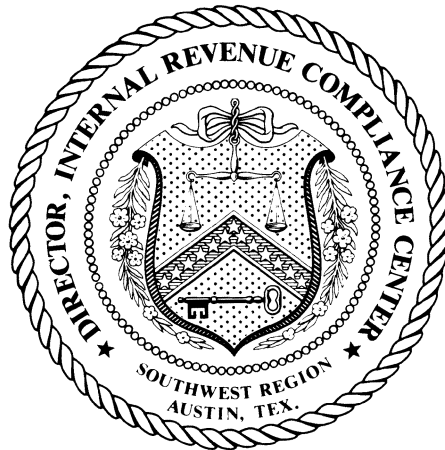


(8) *Director of Internal Revenue Compliance Center.* There is hereby established in and for the office of the Director of

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the Internal Revenue Compliance Center an official seal. The seal is described as follows, and illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield and side wreaths. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "DIRECTOR, INTERNAL REVENUE COMPLIANCE CENTER" and in the lower part "Southwest Region Austin, Tex".



(b) *Custody of seal.* Each seal established by this section shall be in the custody of the officer for whose office such seal is established.

(c) *Use of official seal.* Each seal of office established by this section may be affixed in lieu of the seal of the Treasury Department to any certificate or attestation required to be made by the officer for whose office such seal is established in authentication of originals and copies of books, records, papers, writings, and documents of the Internal Revenue Service in the custody of such officer, for all purposes, including the purposes of 28 U.S.C. 1733 (b), Rule 44 of the Federal Rules of Civil Procedure, and Rule 27 of the Federal Rules of Criminal Procedure, except that—

(1) No such seal shall be affixed to material to be published in the FEDERAL REGISTER, and

(2) The seal of the office of a District Director of Internal Revenue or the Director of International Operations shall not be affixed to the certification

of copies of books, records, papers, writings, or documents in his custody in any case in which, pursuant to Executive order, Treasury decision, or part 601 of this chapter (Statement of Procedural Rules), such copies may be furnished to applicants only by the Commissioner.

(d) *Judicial notice.* In accordance with the provisions of section 7514, judicial notice shall be taken of the seals established under this section.

[32 FR 15241, Nov. 3, 1967, as amended by T.D. 6933, 32 FR 15483, Nov. 7, 1967; T.D. 6974, 33 FR 14779, Oct. 3, 1968; T.D. 7147, 36 FR 20510, Oct. 23, 1971; T.D. 8414, 57 FR 15015, Apr. 24, 1992; T.D. 8625, 60 FR 54945, Oct. 27, 1995]

§ 301.7515-1 Special statistical studies and compilations on request.

The Commissioner is authorized within his discretion, upon written request of any person and payment by such person of the cost of the work to be performed, to make special statistical studies and compilations involving data from returns, declarations, statements, or other documents required by the Code or regulations or from records established or maintained in connection with the administration and enforcement of the Code; to engage in any such special study or compilation jointly with the party or parties requesting it; and to furnish transcripts of any such study or compilation. The requests for services should be addressed to the Commissioner of Internal Revenue, Attention: PR, Washington, D.C. 20224. The requests should describe fully the nature of the study or compilation desired, giving detailed specifications for all tables to be prepared, and should include a general statement regarding the use to be made of the data requested.

§ 301.7516-1 Training and training aids on request.

The Commissioner is authorized, within his discretion, upon written request, to admit employees and officials of any State, the Commonwealth of Puerto Rico, any possession of the United States, any political subdivision or instrumentality of any of the foregoing, the District of Columbia, or any foreign government to training