

**(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.)

## 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.

## 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.)

## 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.

## 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 and upon written request, to make special statistical studies and compilations from any information received by compliance with this title, such studies were authorized to be made jointly with party or parties requesting them and transcripts to be made available to requesting party for a fee.

## EFFECTIVE DATE OF REPEAL

Repeal effective Jan. 1, 1977, see section 1202(i) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 6103 of this title.

**§ 7516. Supplying training and training aids on request**

The Secretary 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 courses conducted by the Internal Revenue Service, and to supply them with texts and other training aids. The Secretary may require payment from the party or parties making the request of a reasonable fee not to exceed the cost of the training and training aids supplied pursuant to such request.

(Added Pub. L. 87-870, §3(a)(1), Oct. 23, 1962, 76 Stat. 1160; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

## AMENDMENTS

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

**§ 7517. Furnishing on request of statement explaining estate or gift valuation****(a) General rule**

If the Secretary makes a determination or a proposed determination of the value of an item of property for purposes of the tax imposed under chapter 11, 12, or 13, he shall furnish, on the written request of the executor, donor, or the person required to make the return of the tax imposed by chapter 13 (as the case may be), to such executor, donor, or person a written statement containing the material required by subsection (b). Such statement shall be furnished not later than 45 days after the later of the date of such request or the date of such determination or proposed determination.

**(b) Contents of statement**

A statement required to be furnished under subsection (a) with respect to the value of an item of property shall—

- (1) explain the basis on which the valuation was determined or proposed,
- (2) set forth any computation used in arriving at such value, and
- (3) contain a copy of any expert appraisal made by or for the Secretary.

**(c) Effect of statement**

Except to the extent otherwise provided by law, the value determined or proposed by the Secretary with respect to which a statement is furnished under this section, and the method used in arriving at such value, shall not be binding on the Secretary.

(Added Pub. L. 94-455, title XX, §2008(a)(1), Oct. 4, 1976, 90 Stat. 1891.)

## EFFECTIVE DATE

Section 2008(d)(1) of Pub. L. 94-455, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided