

Subtitle E—Personnel

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CHAPTER 39—THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE

SUBCHAPTER A—THE COMMISSIONER

SEC. 3900. APPOINTMENT AND SALARY.

There shall be in the Department of the Treasury a Commissioner of Internal Revenue, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of \$10,000 a year.

SEC. 3901. POWERS AND DUTIES.

(a) ASSESSMENT AND COLLECTION.—The Commissioner, under the direction of the Secretary—

(1) GENERAL SUPERINTENDENCE.—Shall have general superintendence of the assessment and collection of all taxes imposed by any law providing internal revenue; and

(2) REGULATIONS, FORMS, STAMPS, AND DIES.—Shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue; and shall provide hydrometers, and proper and sufficient adhesive stamps and stamps or dies for expressing and denoting the several stamp taxes, or, in the case of percentage taxes, the amount thereof; and alter and renew or replace such stamps from time to time, as occasion may require.