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Tax Regs in Plain English

# IRS Restructuring and Reform Act of 1998

## 1104 - Other Personnel

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### Section 1104

**A. Provision covered:** Section 1104 (other personnel)

**B. Background:** Former IRC § 7803 authorized the Secretary of the Treasury to employ such persons as the Secretary deemed proper for the administration and enforcement of the tax laws, and to issue all necessary directions, instructions, orders and rules applicable to such persons. The Secretary was also authorized to designate posts of duty and to detail personnel from field service to duty in the District of Columbia. The foregoing authority had been delegated to the Commissioner by the Secretary. Under new IRC § 7804, unless otherwise specified by the Secretary, the Commissioner has the authority to perform the actions described.

**C. Changes:** This section gives the Commissioner personnel authority by statute, rather than by delegation from the Secretary.

**D. Impact:** Not significant

**E. Necessary Actions:** N/A

**F. Comments:** None.

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