

subsection (a) [amending this section] apply with respect to tax returns required to be filed after December 31, 1993.”

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

#### EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 97-414 applicable to amounts paid or incurred after Dec. 31, 1982, in taxable years ending after such date, see section 4(d) of Pub. L. 97-414, set out as an Effective Date note under section 28 of this title.

#### EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by section 221(c)(1) of Pub. L. 97-34 applicable to amounts paid or incurred after June 30, 1981, see section 221(d) of Pub. L. 97-34, as amended, set out as an Effective Date note under section 41 of this title.

Amendment by section 331(e)(1) of Pub. L. 97-34 applicable to taxable years beginning after Dec. 31, 1981, see section 339 of Pub. L. 97-34, set out as a note under section 401 of this title.

#### EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by section 231(b)(2) of Pub. L. 96-223, applicable to taxable years ending after Dec. 31, 1979, see section 231(c) of Pub. L. 96-223, set out as an Effective Date note under section 45K of this title.

Amendment by section 232(b)(3)(C) of Pub. L. 96-223 applicable to sales or uses after Sept. 30, 1980, in taxable years ending after that date, see section 232(h)(1) of Pub. L. 96-223, set out as an Effective Date note under section 40 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-618 applicable to taxable years ending on or after Apr. 20, 1977, see section 101(c) of Pub. L. 95-618, set out as a note under section 1016 of this title.

#### EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-30 applicable to taxable years beginning after Dec. 31, 1976, and to credit carrybacks from such years, see section 202(e) of Pub. L. 95-30, set out as an Effective Date note under section 51 of this title.

#### EFFECTIVE AND TERMINATION DATES OF 1976 AMENDMENT

Amendment by section 401(a)(2)(C) of Pub. L. 94-455 applicable to taxable years ending after Dec. 31, 1975, but ceasing to be applicable to taxable years ending after Dec. 31, 1978, see section 401(e) of Pub. L. 94-455, as amended, set out as an Effective Date of 1976 Amendment note under section 32 of this title.

Amendment by section 504(c)(2) of Pub. L. 94-455 applicable to taxable years beginning after Dec. 31, 1975, see section 508 of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 3 of this title.

#### EFFECTIVE AND TERMINATION DATES OF 1975 AMENDMENT

Amendment by Pub. L. 94-12 applicable to taxable years ending after Dec. 31, 1974, and to cease to apply to taxable years ending after Dec. 31, 1975, see section 209(a) of Pub. L. 94-12, set out as a note under section 3 of this title.

#### EFFECTIVE DATE OF 1973 AMENDMENT; DESIGNATION TO THE PRESIDENTIAL ELECTION CAMPAIGN FUND

Pub. L. 93-53, §6(d), July 1, 1973, 87 Stat. 139, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The amendments made by this

section [amending this section and sections 9003, 9006, 9007, and 9012 of this title] shall apply with respect to taxable years beginning after December 31, 1972. Any designation made under section 6096 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as in effect for taxable years beginning before January 1, 1973) for the account of the candidates of any specified political party shall, for purposes of section 9006(a) of such Code (as amended by subsection (b)), be treated solely as a designation to the Presidential Election Campaign Fund.”

#### EFFECTIVE DATE OF SECTION AND EFFECTIVE DATE OF 1971 AMENDMENT

Provisions of this section, together with amendment of subsec. (a) of this section by Pub. L. 92-178, applicable only to taxable years ending on or after Dec. 31, 1972, see section 802(b)(2) of Pub. L. 92-178, set out as a note under section 9001 of this title.

#### EFFECTIVE DATE

Pub. L. 89-809, title III, §302(c), Nov. 13, 1966, 80 Stat. 1588, provided that: “The amendments made by this section [enacting this section] shall apply with respect to income tax liability for taxable years beginning after December 31, 1966.”

#### SHORT TITLE

Pub. L. 89-809, title III, §301, Nov. 13, 1966, 80 Stat. 1587, provided that: “This title [enacting this section and sections 971, 972, and 973 of former Title 31, Money and Finance] may be cited as the ‘Presidential Election Campaign Fund Act of 1966.’”

#### ADOPTION OF GUIDELINES

Pub. L. 90-26, §5, June 13, 1967, 81 Stat. 58, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) Funds which become available under the Presidential Election Campaign Fund Act of 1966 [this section and section 971 et seq. of former Title 31, Money and Finance] shall be appropriated and disbursed only after the adoption by law of guidelines governing their distribution. Section 6096 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] shall become applicable only after the adoption by law of such guidelines.

“(b) Guidelines adopted in accordance with this section shall state expressly that they are intended to comply with this section.”

### Subchapter B—Miscellaneous Provisions

Sec.	
6101.	Period covered by returns or other documents.
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6113.	Disclosure of nondeductibility of contributions.

<sup>1</sup>Section repealed by Pub. L. 94-455 without corresponding amendment of subchapter analysis.

<sup>2</sup>Section catchline amended by Pub. L. 94-455 without corresponding amendment of subchapter analysis.

6114. Treaty-based return positions.  
 6115. Disclosure related to quid pro quo contributions.  
 6116. Requirement for prisons located in United States to provide information for tax administration.  
 6117. Cross reference.

## AMENDMENTS

2011—Pub. L. 112-41, title V, §502(b), Oct. 21, 2011, 125 Stat. 460, added items 6116 and 6117 and struck out former item 6116 “Cross reference”.

2007—Pub. L. 110-28, title VIII, §8246(a)(2)(C)(ii), May 25, 2007, 121 Stat. 201, substituted “Tax return preparer” for “Income tax return preparer” in item 6107.

2004—Pub. L. 108-357, title VIII, §815(b)(1), (4), Oct. 22, 2004, 118 Stat. 1582, 1583, substituted “Disclosure of reportable transactions” for “Registration of tax shelters” in item 6111 and “Material advisors of reportable transactions must keep lists of advisees, etc.” for “Organizers and sellers of potentially abusive tax shelters must keep lists of investors” in item 6112.

2000—Pub. L. 106-554, §1(a)(7) [title III, §304(b)(2)], Dec. 21, 2000, 114 Stat. 2763, 2763A-634, added item 6105.

1993—Pub. L. 103-66, title XIII, §13173(c)(1), Aug. 10, 1993, 107 Stat. 456, added item 6115 and redesignated former item 6115 as 6116.

1988—Pub. L. 100-647, title I, §1012(aa)(5)(C)(i), Nov. 10, 1988, 102 Stat. 3533, added item 6114 and redesignated former item 6114 as 6115.

1987—Pub. L. 100-203, title X, §10701(c)(1), Dec. 22, 1987, 101 Stat. 1330-459, added item 6113 and redesignated former item 6113 as 6114.

1984—Pub. L. 98-369, div. A, title I, §§141(c)(1), 142(c)(1), July 18, 1984, 98 Stat. 680, 682, added items 6111 and 6112 and redesignated former item 6111 as 6113.

1976—Pub. L. 94-455, title XII, §§1201(c), 1202(a)(2), 1203(i)(2), title XIX, §1906(b)(1), (2), Oct. 4, 1976, 90 Stat. 1667, 1685, 1694, 1833, substituted in item 6103 “Confidentiality and disclosure of returns and return information” for “Publicity of returns and disclosure of information as to persons filing income tax returns”, struck out item 6105 “Compilation of relief from excess profits tax cases”, added items 6107 and 6110, redesignated former item 6110 as 6111, and as so redesignated substituted “reference” for “references”.

1968—Pub. L. 90-618, title II, §203(b), Oct. 22, 1968, 82 Stat. 1235, struck out item 6107 “List of special taxpayers for public inspection”.

1966—Pub. L. 89-713, §4(b), Nov. 2, 1966, 80 Stat. 1109, substituted “disclosure of information as to persons filing income tax returns” for “lists of taxpayers” in item 6103.

1961—Pub. L. 87-397, §1(c)(1), Oct. 5, 1961, 75 Stat. 829, added item 6109 and redesignated former item 6109 as 6110.

### § 6101. Period covered by returns or other documents

When not otherwise provided for by this title, the Secretary may by regulations prescribe the period for which, or the date as of which, any return, statement, or other document required by this title or by regulations, shall be made.

(Aug. 16, 1954, ch. 736, 68A Stat. 753; 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”.

### § 6102. Computations on returns or other documents

#### (a) Amounts shown on internal revenue forms

The Secretary is authorized to provide with respect to any amount required to be shown on

a form prescribed for any internal revenue return, statement, or other document, that if such amount of such item is other than a whole-dollar amount, either—

(1) the fractional part of a dollar shall be disregarded; or

(2) the fractional part of a dollar shall be disregarded unless it amounts to one-half dollar or more, in which case the amount (determined without regard to the fractional part of a dollar) shall be increased by \$1.

#### (b) Election not to use whole dollar amounts

Any person making a return, statement, or other document shall be allowed, under regulations prescribed by the Secretary, to make such return, statement, or other document without regard to subsection (a).

#### (c) Inapplicability to computation of amount

The provisions of subsections (a) and (b) shall not be applicable to items which must be taken into account in making the computations necessary to determine the amount required to be shown on a form, but shall be applicable only to such final amount.

(Aug. 16, 1954, ch. 736, 68A Stat. 753; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

## AMENDMENTS

1976—Subsecs. (a), (b). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

### § 6103. Confidentiality and disclosure of returns and return information

#### (a) General rule

Returns and return information shall be confidential, and except as authorized by this title—

(1) no officer or employee of the United States,

(2) no officer or employee of any State, any local law enforcement agency receiving information under subsection (i)(7)(A), any local child support enforcement agency, or any local agency administering a program listed in subsection (l)(7)(D) who has or had access to returns or return information under this section or section 6104(c), and

(3) no other person (or officer or employee thereof) who has or had access to returns or return information under subsection (e)(1)(D)(iii), subsection (k)(10), paragraph (6), (10), (12), (16), (19), (20), or (21) of subsection (l), paragraph (2) or (4)(B) of subsection (m), or subsection (n),

shall disclose any return or return information obtained by him in any manner in connection with his service as such an officer or an employee or otherwise or under the provisions of this section. For purposes of this subsection, the term “officer or employee” includes a former officer or employee.

#### (b) Definitions

For purposes of this section—

##### (1) Return

The term “return” means any tax or information return, declaration of estimated tax,

or claim for refund required by, or provided for or permitted under, the provisions of this title which is filed with the Secretary by, on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed.

**(2) Return information**

The term “return information” means—

(A) a taxpayer’s identity, the nature, source, or amount of his income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments, whether the taxpayer’s return was, is being, or will be examined or subject to other investigation or processing, or any other data, received by, recorded by, prepared by, furnished to, or collected by the Secretary with respect to a return or with respect to the determination of the existence, or possible existence, of liability (or the amount thereof) of any person under this title for any tax, penalty, interest, fine, forfeiture, or other imposition, or offense,

(B) any part of any written determination or any background file document relating to such written determination (as such terms are defined in section 6110(b)) which is not open to public inspection under section 6110,

(C) any advance pricing agreement entered into by a taxpayer and the Secretary and any background information related to such agreement or any application for an advance pricing agreement, and

(D) any agreement under section 7121, and any similar agreement, and any background information related to such an agreement or request for such an agreement,

but such term does not include data in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. Nothing in the preceding sentence, or in any other provision of law, shall be construed to require the disclosure of standards used or to be used for the selection of returns for examination, or data used or to be used for determining such standards, if the Secretary determines that such disclosure will seriously impair assessment, collection, or enforcement under the internal revenue laws.

**(3) Taxpayer return information**

The term “taxpayer return information” means return information as defined in paragraph (2) which is filed with, or furnished to, the Secretary by or on behalf of the taxpayer to whom such return information relates.

**(4) Tax administration**

The term “tax administration”—

(A) means—

(i) the administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws or related statutes (or equivalent laws and statutes of a State) and tax conventions to which the United States is a party, and

(ii) the development and formulation of Federal tax policy relating to existing or

proposed internal revenue laws, related statutes, and tax conventions, and

(B) includes assessment, collection, enforcement, litigation, publication, and statistical gathering functions under such laws, statutes, or conventions.

**(5) State**

**(A) In general**

The term “State” means—

(i) any of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands,

(ii) for purposes of subsections (a)(2), (b)(4), (d)(1), (h)(4), and (p), any municipality—

(I) with a population in excess of 250,000 (as determined under the most recent decennial United States census data available),

(II) which imposes a tax on income or wages, and

(III) with which the Secretary (in his sole discretion) has entered into an agreement regarding disclosure, and

(iii) for purposes of subsections (a)(2), (b)(4), (d)(1), (h)(4), and (p), any governmental entity—

(I) which is formed and operated by a qualified group of municipalities, and

(II) with which the Secretary (in his sole discretion) has entered into an agreement regarding disclosure.

**(B) Regional income tax agencies**

For purposes of subparagraph (A)(iii)—

**(i) Qualified group of municipalities**

The term “qualified group of municipalities” means, with respect to any governmental entity, 2 or more municipalities—

(I) each of which imposes a tax on income or wages,

(II) each of which, under the authority of a State statute, administers the laws relating to the imposition of such taxes through such entity, and

(III) which collectively have a population in excess of 250,000 (as determined under the most recent decennial United States census data available).

**(ii) References to State law, etc.**

For purposes of applying subparagraph (A)(iii) to the subsections referred to in such subparagraph, any reference in such subsections to State law, proceedings, or tax returns shall be treated as references to the law, proceedings, or tax returns, as the case may be, of the municipalities which form and operate the governmental entity referred to in such subparagraph.

**(iii) Disclosure to contractors and other agents**

Notwithstanding any other provision of this section, no return or return information shall be disclosed to any contractor or other agent of a governmental entity re-

ferred to in subparagraph (A)(iii) unless such entity, to the satisfaction of the Secretary—

(I) has requirements in effect which require each such contractor or other agent which would have access to returns or return information to provide safeguards (within the meaning of subsection (p)(4)) to protect the confidentiality of such returns or return information,

(II) agrees to conduct an on-site review every 3 years (or a mid-point review in the case of contracts or agreements of less than 3 years in duration) of each contractor or other agent to determine compliance with such requirements,

(III) submits the findings of the most recent review conducted under subclause (II) to the Secretary as part of the report required by subsection (p)(4)(E), and

(IV) certifies to the Secretary for the most recent annual period that such contractor or other agent is in compliance with all such requirements.

The certification required by subclause (IV) shall include the name and address of each contractor and other agent, a description of the contract or agreement with such contractor or other agent, and the duration of such contract or agreement. The requirements of this clause shall not apply to disclosures pursuant to subsection (n) for purposes of Federal tax administration and a rule similar to the rule of subsection (p)(8)(B) shall apply for purposes of this clause.

#### **(6) Taxpayer identity**

The term “taxpayer identity” means the name of a person with respect to whom a return is filed, his mailing address, his taxpayer identifying number (as described in section 6109), or a combination thereof.

#### **(7) Inspection**

The terms “inspected” and “inspection” mean any examination of a return or return information.

#### **(8) Disclosure**

The term “disclosure” means the making known to any person in any manner whatever a return or return information.

#### **(9) Federal agency**

The term “Federal agency” means an agency within the meaning of section 551(1) of title 5, United States Code.

#### **(10) Chief executive officer**

The term “chief executive officer” means, with respect to any municipality, any elected official and the chief official (even if not elected) of such municipality.

#### **(11) Terrorist incident, threat, or activity**

The term “terrorist incident, threat, or activity” means an incident, threat, or activity involving an act of domestic terrorism (as defined in section 2331(5) of title 18, United States Code) or international terrorism (as defined in section 2331(1) of such title).

#### **(c) Disclosure of returns and return information to designee of taxpayer**

The Secretary may, subject to such requirements and conditions as he may prescribe by regulations, disclose the return of any taxpayer, or return information with respect to such taxpayer, to such person or persons as the taxpayer may designate in a request for or consent to such disclosure, or to any other person at the taxpayer’s request to the extent necessary to comply with a request for information or assistance made by the taxpayer to such other person. However, return information shall not be disclosed to such person or persons if the Secretary determines that such disclosure would seriously impair Federal tax administration.

#### **(d) Disclosure to State tax officials and State and local law enforcement agencies**

##### **(1) In general**

Returns and return information with respect to taxes imposed by chapters 1, 2, 6, 11, 12, 21, 23, 24, 31, 32, 44, 51, and 52 and subchapter D of chapter 36 shall be open to inspection by, or disclosure to, any State agency, body, or commission, or its legal representative, which is charged under the laws of such State with responsibility for the administration of State tax laws for the purpose of, and only to the extent necessary in, the administration of such laws, including any procedures with respect to locating any person who may be entitled to a refund. Such inspection shall be permitted, or such disclosure made, only upon written request by the head of such agency, body, or commission, and only to the representatives of such agency, body, or commission designated in such written request as the individuals who are to inspect or to receive the returns or return information on behalf of such agency, body, or commission. Such representatives shall not include any individual who is the chief executive officer of such State or who is neither an employee or legal representative of such agency, body, or commission nor a person described in subsection (n). However, such return information shall not be disclosed to the extent that the Secretary determines that such disclosure would identify a confidential informant or seriously impair any civil or criminal tax investigation.

##### **(2) Disclosure to State audit agencies**

###### **(A) In general**

Any returns or return information obtained under paragraph (1) by any State agency, body, or commission may be open to inspection by, or disclosure to, officers and employees of the State audit agency for the purpose of, and only to the extent necessary in, making an audit of the State agency, body, or commission referred to in paragraph (1).

###### **(B) State audit agency**

For purposes of subparagraph (A), the term “State audit agency” means any State agency, body, or commission which is charged under the laws of the State with the responsibility of auditing State revenues and programs.

**(3) Exception for reimbursement under section 7624**

Nothing in this section shall be construed to prevent the Secretary from disclosing to any State or local law enforcement agency which may receive a payment under section 7624 the amount of the recovered taxes with respect to which such a payment may be made.

**(4) Availability and use of death information****(A) In general**

No returns or return information may be disclosed under paragraph (1) to any agency, body, or commission of any State (or any legal representative thereof) during any period during which a contract meeting the requirements of subparagraph (B) is not in effect between such State and the Secretary of Health and Human Services.

**(B) Contractual requirements**

A contract meets the requirements of this subparagraph if—

(i) such contract requires the State to furnish the Secretary of Health and Human Services information concerning individuals with respect to whom death certificates (or equivalent documents maintained by the State or any subdivision thereof) have been officially filed with it, and

(ii) such contract does not include any restriction on the use of information obtained by such Secretary pursuant to such contract, except that such contract may provide that such information is only to be used by the Secretary (or any other Federal agency) for purposes of ensuring that Federal benefits or other payments are not erroneously paid to deceased individuals.

Any information obtained by the Secretary of Health and Human Services under such a contract shall be exempt from disclosure under section 552 of title 5, United States Code, and from the requirements of section 552a of such title 5.

**(C) Special exception**

The provisions of subparagraph (A) shall not apply to any State which on July 1, 1993, was not, pursuant to a contract, furnishing the Secretary of Health and Human Services information concerning individuals with respect to whom death certificates (or equivalent documents maintained by the State or any subdivision thereof) have been officially filed with it.

**(5) Disclosure for combined employment tax reporting****(A) In general**

The Secretary may disclose taxpayer identity information and signatures to any agency, body, or commission of any State for the purpose of carrying out with such agency, body, or commission a combined Federal and State employment tax reporting program approved by the Secretary. Subsections (a)(2) and (p)(4) and sections 7213 and 7213A shall not apply with respect to disclosures or inspections made pursuant to this paragraph.

**(B) Termination**

The Secretary may not make any disclosure under this paragraph after December 31, 2007.

**(6) Limitation on disclosure regarding regional income tax agencies treated as States**

For purposes of paragraph (1), inspection by or disclosure to an entity described in subsection (b)(5)(A)(iii) shall be for the purpose of, and only to the extent necessary in, the administration of the laws of the member municipalities in such entity relating to the imposition of a tax on income or wages. Such entity may not redisclose any return or return information received pursuant to paragraph (1) to any such member municipality.

**(e) Disclosure to persons having material interest****(1) In general**

The return of a person shall, upon written request, be open to inspection by or disclosure to—

(A) in the case of the return of an individual—

(i) that individual,

(ii) the spouse of that individual if the individual and such spouse have signified their consent to consider a gift reported on such return as made one-half by him and one-half by the spouse pursuant to the provisions of section 2513; or

(iii) the child of that individual (or such child's legal representative) to the extent necessary to comply with the provisions of section 1(g);

(B) in the case of an income tax return filed jointly, either of the individuals with respect to whom the return is filed;

(C) in the case of the return of a partnership, any person who was a member of such partnership during any part of the period covered by the return;

(D) in the case of the return of a corporation or a subsidiary thereof—

(i) any person designated by resolution of its board of directors or other similar governing body,

(ii) any officer or employee of such corporation upon written request signed by any principal officer and attested to by the secretary or other officer,

(iii) any bona fide shareholder of record owning 1 percent or more of the outstanding stock of such corporation,

(iv) if the corporation was an S corporation, any person who was a shareholder during any part of the period covered by such return during which an election under section 1362(a) was in effect, or

(v) if the corporation has been dissolved, any person authorized by applicable State law to act for the corporation or any person who the Secretary finds to have a material interest which will be affected by information contained therein;

(E) in the case of the return of an estate—

(i) the administrator, executor, or trustee of such estate, and

(ii) any heir at law, next of kin, or beneficiary under the will, of the decedent, but only if the Secretary finds that such heir at law, next of kin, or beneficiary has a material interest which will be affected by information contained therein; and

(F) in the case of the return of a trust—

(i) the trustee or trustees, jointly or separately, and

(ii) any beneficiary of such trust, but only if the Secretary finds that such beneficiary has a material interest which will be affected by information contained therein.

**(2) Incompetency**

If an individual described in paragraph (1) is legally incompetent, the applicable return shall, upon written request, be open to inspection by or disclosure to the committee, trustee, or guardian of his estate.

**(3) Deceased individuals**

The return of a decedent shall, upon written request, be open to inspection by or disclosure to—

(A) the administrator, executor, or trustee of his estate, and

(B) any heir at law, next of kin, or beneficiary under the will, of such decedent, or a donee of property, but only if the Secretary finds that such heir at law, next of kin, beneficiary, or donee has a material interest which will be affected by information contained therein.

**(4) Title 11 cases and receivership proceedings**

If—

(A) there is a trustee in a title 11 case in which the debtor is the person with respect to whom the return is filed, or

(B) substantially all of the property of the person with respect to whom the return is filed is in the hands of a receiver,

such return or returns for prior years of such person shall, upon written request, be open to inspection by or disclosure to such trustee or receiver, but only if the Secretary finds that such trustee or receiver, in his fiduciary capacity, has a material interest which will be affected by information contained therein.

**(5) Individual's title 11 case**

**(A) In general**

In any case to which section 1398 applies (determined without regard to section 1398(b)(1)), any return of the debtor for the taxable year in which the case commenced or any preceding taxable year shall, upon written request, be open to inspection by or disclosure to the trustee in such case.

**(B) Return of estate available to debtor**

Any return of an estate in a case to which section 1398 applies shall, upon written request, be open to inspection by or disclosure to the debtor in such case.

**(C) Special rule for involuntary cases**

In an involuntary case, no disclosure shall be made under subparagraph (A) until the order for relief has been entered by the court

having jurisdiction of such case unless such court finds that such disclosure is appropriate for purposes of determining whether an order for relief should be entered.

**(6) Attorney in fact**

Any return to which this subsection applies shall, upon written request, also be open to inspection by or disclosure to the attorney in fact duly authorized in writing by any of the persons described in paragraph (1), (2), (3), (4), (5), (8), or (9) to inspect the return or receive the information on his behalf, subject to the conditions provided in such paragraphs.

**(7) Return information**

Return information with respect to any taxpayer may be open to inspection by or disclosure to any person authorized by this subsection to inspect any return of such taxpayer if the Secretary determines that such disclosure would not seriously impair Federal tax administration.

**(8) Disclosure of collection activities with respect to joint return**

If any deficiency of tax with respect to a joint return is assessed and the individuals filing such return are no longer married or no longer reside in the same household, upon request in writing by either of such individuals, the Secretary shall disclose in writing to the individual making the request whether the Secretary has attempted to collect such deficiency from such other individual, the general nature of such collection activities, and the amount collected. The preceding sentence shall not apply to any deficiency which may not be collected by reason of section 6502.

**(9) Disclosure of certain information where more than 1 person subject to penalty under section 6672**

If the Secretary determines that a person is liable for a penalty under section 6672(a) with respect to any failure, upon request in writing of such person, the Secretary shall disclose in writing to such person—

(A) the name of any other person whom the Secretary has determined to be liable for such penalty with respect to such failure, and

(B) whether the Secretary has attempted to collect such penalty from such other person, the general nature of such collection activities, and the amount collected.

**(10) Limitation on certain disclosures under this subsection**

In the case of an inspection or disclosure under this subsection relating to the return of a partnership, S corporation, trust, or an estate, the information inspected or disclosed shall not include any supporting schedule, attachment, or list which includes the taxpayer identity information of a person other than the entity making the return or the person conducting the inspection or to whom the disclosure is made.

**(f) Disclosure to Committees of Congress****(1) Committee on Ways and Means, Committee on Finance, and Joint Committee on Taxation**

Upon written request from the chairman of the Committee on Ways and Means of the House of Representatives, the chairman of the Committee on Finance of the Senate, or the chairman of the Joint Committee on Taxation, the Secretary shall furnish such committee with any return or return information specified in such request, except that any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer shall be furnished to such committee only when sitting in closed executive session unless such taxpayer otherwise consents in writing to such disclosure.

**(2) Chief of Staff of Joint Committee on Taxation**

Upon written request by the Chief of Staff of the Joint Committee on Taxation, the Secretary shall furnish him with any return or return information specified in such request. Such Chief of Staff may submit such return or return information to any committee described in paragraph (1), except that any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer shall be furnished to such committee only when sitting in closed executive session unless such taxpayer otherwise consents in writing to such disclosure.

**(3) Other committees**

Pursuant to an action by, and upon written request by the chairman of, a committee of the Senate or the House of Representatives (other than a committee specified in paragraph (1)) specially authorized to inspect any return or return information by a resolution of the Senate or the House of Representatives or, in the case of a joint committee (other than the joint committee specified in paragraph (1)) by concurrent resolution, the Secretary shall furnish such committee, or a duly authorized and designated subcommittee thereof, sitting in closed executive session, with any return or return information which such resolution authorizes the committee or subcommittee to inspect. Any resolution described in this paragraph shall specify the purpose for which the return or return information is to be furnished and that such information cannot reasonably be obtained from any other source.

**(4) Agents of committees and submission of information to Senate or House of Representatives****(A) Committees described in paragraph (1)**

Any committee described in paragraph (1) or the Chief of Staff of the Joint Committee on Taxation shall have the authority, acting directly, or by or through such examiners or agents as the chairman of such committee or such chief of staff may designate or appoint, to inspect returns and return informa-

tion at such time and in such manner as may be determined by such chairman or chief of staff. Any return or return information obtained by or on behalf of such committee pursuant to the provisions of this subsection may be submitted by the committee to the Senate or the House of Representatives, or to both. The Joint Committee on Taxation may also submit such return or return information to any other committee described in paragraph (1), except that any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer shall be furnished to such committee only when sitting in closed executive session unless such taxpayer otherwise consents in writing to such disclosure.

**(B) Other committees**

Any committee or subcommittee described in paragraph (3) shall have the right, acting directly, or by or through no more than four examiners or agents, designated or appointed in writing in equal numbers by the chairman and ranking minority member of such committee or subcommittee, to inspect returns and return information at such time and in such manner as may be determined by such chairman and ranking minority member. Any return or return information obtained by or on behalf of such committee or subcommittee pursuant to the provisions of this subsection may be submitted by the committee to the Senate or the House of Representatives, or to both, except that any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer, shall be furnished to the Senate or the House of Representatives only when sitting in closed executive session unless such taxpayer otherwise consents in writing to such disclosure.

**(5) Disclosure by whistleblower**

Any person who otherwise has or had access to any return or return information under this section may disclose such return or return information to a committee referred to in paragraph (1) or any individual authorized to receive or inspect information under paragraph (4)(A) if such person believes such return or return information may relate to possible misconduct, maladministration, or taxpayer abuse.

**(g) Disclosure to President and certain other persons****(1) In general**

Upon written request by the President, signed by him personally, the Secretary shall furnish to the President, or to such employee or employees of the White House Office as the President may designate by name in such request, a return or return information with respect to any taxpayer named in such request. Any such request shall state—

(A) the name and address of the taxpayer whose return or return information is to be disclosed,

(B) the kind of return or return information which is to be disclosed,

(C) the taxable period or periods covered by such return or return information, and

(D) the specific reason why the inspection or disclosure is requested.

**(2) Disclosure of return information as to Presidential appointees and certain other Federal Government appointees**

The Secretary may disclose to a duly authorized representative of the Executive Office of the President or to the head of any Federal agency, upon written request by the President or head of such agency, or to the Federal Bureau of Investigation on behalf of and upon written request by the President or such head, return information with respect to an individual who is designated as being under consideration for appointment to a position in the executive or judicial branch of the Federal Government. Such return information shall be limited to whether such individual—

(A) has filed returns with respect to the taxes imposed under chapter 1 for not more than the immediately preceding 3 years;

(B) has failed to pay any tax within 10 days after notice and demand, or has been assessed any penalty under this title for negligence, in the current year or immediately preceding 3 years;

(C) has been or is under investigation for possible criminal offenses under the internal revenue laws and the results of any such investigation; or

(D) has been assessed any civil penalty under this title for fraud.

Within 3 days of the receipt of any request for any return information with respect to any individual under this paragraph, the Secretary shall notify such individual in writing that such information has been requested under the provisions of this paragraph.

**(3) Restriction on disclosure**

The employees to whom returns and return information are disclosed under this subsection shall not disclose such returns and return information to any other person except the President or the head of such agency without the personal written direction of the President or the head of such agency.

**(4) Restriction on disclosure to certain employees**

Disclosure of returns and return information under this subsection shall not be made to any employee whose annual rate of basic pay is less than the annual rate of basic pay specified for positions subject to section 5316 of title 5, United States Code.

**(5) Reporting requirements**

Within 30 days after the close of each calendar quarter, the President and the head of any agency requesting returns and return information under this subsection shall each file a report with the Joint Committee on Taxation setting forth the taxpayers with respect to whom such requests were made during such quarter under this subsection, the returns or return information involved, and the reasons for such requests. The President shall not be required to report on any request for returns

and return information pertaining to an individual who was an officer or employee of the executive branch of the Federal Government at the time such request was made. Reports filed pursuant to this paragraph shall not be disclosed unless the Joint Committee on Taxation determines that disclosure thereof (including identifying details) would be in the national interest. Such reports shall be maintained by the Joint Committee on Taxation for a period not exceeding 2 years unless, within such period, the Joint Committee on Taxation determines that a disclosure to the Congress is necessary.

**(h) Disclosure to certain Federal officers and employees for purposes of tax administration, etc.**

**(1) Department of the Treasury**

Returns and return information shall, without written request, be open to inspection by or disclosure to officers and employees of the Department of the Treasury whose official duties require such inspection or disclosure for tax administration purposes.

**(2) Department of Justice**

In a matter involving tax administration, a return or return information shall be open to inspection by or disclosure to officers and employees of the Department of Justice (including United States attorneys) personally and directly engaged in, and solely for their use in, any proceeding before a Federal grand jury or preparation for any proceeding (or investigation which may result in such a proceeding) before a Federal grand jury or any Federal or State court, but only if—

(A) the taxpayer is or may be a party to the proceeding, or the proceeding arose out of, or in connection with, determining the taxpayer's civil or criminal liability, or the collection of such civil liability in respect of any tax imposed under this title;

(B) the treatment of an item reflected on such return is or may be related to the resolution of an issue in the proceeding or investigation; or

(C) such return or return information relates or may relate to a transactional relationship between a person who is or may be a party to the proceeding and the taxpayer which affects, or may affect, the resolution of an issue in such proceeding or investigation.

**(3) Form of request**

In any case in which the Secretary is authorized to disclose a return or return information to the Department of Justice pursuant to the provisions of this subsection—

(A) if the Secretary has referred the case to the Department of Justice, or if the proceeding is authorized by subchapter B of chapter 76, the Secretary may make such disclosure on his own motion, or

(B) if the Secretary receives a written request from the Attorney General, the Deputy Attorney General, or an Assistant Attorney General for a return of, or return information relating to, a person named in such request and setting forth the need for

the disclosure, the Secretary shall disclose return or return the information so requested.

**(4) Disclosure in judicial and administrative tax proceedings**

A return or return information may be disclosed in a Federal or State judicial or administrative proceeding pertaining to tax administration, but only—

(A) if the taxpayer is a party to the proceeding, or the proceeding arose out of, or in connection with, determining the taxpayer's civil or criminal liability, or the collection of such civil liability, in respect of any tax imposed under this title;

(B) if the treatment of an item reflected on such return is directly related to the resolution of an issue in the proceeding;

(C) if such return or return information directly relates to a transactional relationship between a person who is a party to the proceeding and the taxpayer which directly affects the resolution of an issue in the proceeding; or

(D) to the extent required by order of a court pursuant to section 3500 of title 18, United States Code, or rule 16 of the Federal Rules of Criminal Procedure, such court being authorized in the issuance of such order to give due consideration to congressional policy favoring the confidentiality of returns and return information as set forth in this title.

However, such return or return information shall not be disclosed as provided in subparagraph (A), (B), or (C) if the Secretary determines that such disclosure would identify a confidential informant or seriously impair a civil or criminal tax investigation.

**(5) Withholding of tax from social security benefits**

Upon written request of the payor agency, the Secretary may disclose available return information from the master files of the Internal Revenue Service with respect to the address and status of an individual as a non-resident alien or as a citizen or resident of the United States to the Social Security Administration or the Railroad Retirement Board (whichever is appropriate) for purposes of carrying out its responsibilities for withholding tax under section 1441 from social security benefits (as defined in section 86(d)).

**(6) Internal Revenue Service Oversight Board**

**(A) In general**

Notwithstanding paragraph (1), and except as provided in subparagraph (B), no return or return information may be disclosed to any member of the Oversight Board described in subparagraph (A) or (D) of section 7802(b)(1) or to any employee or detailee of such Board by reason of their service with the Board. Any request for information not permitted to be disclosed under the preceding sentence, and any contact relating to a specific taxpayer, made by any such individual to an officer or employee of the Internal Revenue Service shall be reported by such officer or

employee to the Secretary, the Treasury Inspector General for Tax Administration, and the Joint Committee on Taxation.

**(B) Exception for reports to the Board**

If—

(i) the Commissioner or the Treasury Inspector General for Tax Administration prepares any report or other matter for the Oversight Board in order to assist the Board in carrying out its duties; and

(ii) the Commissioner or such Inspector General determines it is necessary to include any return or return information in such report or other matter to enable the Board to carry out such duties,

such return or return information (other than information regarding taxpayer identity) may be disclosed to members, employees, or detailees of the Board solely for the purpose of carrying out such duties.

**(i) Disclosure to Federal officers or employees for administration of Federal laws not relating to tax administration**

**(1) Disclosure of returns and return information for use in criminal investigations**

**(A) In general**

Except as provided in paragraph (6), any return or return information with respect to any specified taxable period or periods shall, pursuant to and upon the grant of an ex parte order by a Federal district court judge or magistrate judge under subparagraph (B), be open (but only to the extent necessary as provided in such order) to inspection by, or disclosure to, officers and employees of any Federal agency who are personally and directly engaged in—

(i) preparation for any judicial or administrative proceeding pertaining to the enforcement of a specifically designated Federal criminal statute (not involving tax administration) to which the United States or such agency is or may be a party,

(ii) any investigation which may result in such a proceeding, or

(iii) any Federal grand jury proceeding pertaining to enforcement of such a criminal statute to which the United States or such agency is or may be a party,

solely for the use of such officers and employees in such preparation, investigation, or grand jury proceeding.

**(B) Application for order**

The Attorney General, the Deputy Attorney General, the Associate Attorney General, any Assistant Attorney General, any United States attorney, any special prosecutor appointed under section 593 of title 28, United States Code, or any attorney in charge of a criminal division organized crime strike force established pursuant to section 510 of title 28, United States Code, may authorize an application to a Federal district court judge or magistrate judge for the order referred to in subparagraph (A). Upon such application, such judge or mag-

istrate judge may grant such order if he determines on the basis of the facts submitted by the applicant that—

(i) there is reasonable cause to believe, based upon information believed to be reliable, that a specific criminal act has been committed,

(ii) there is reasonable cause to believe that the return or return information is or may be relevant to a matter relating to the commission of such act, and

(iii) the return or return information is sought exclusively for use in a Federal criminal investigation or proceeding concerning such act, and the information sought to be disclosed cannot reasonably be obtained, under the circumstances, from another source.

**(2) Disclosure of return information other than taxpayer return information for use in criminal investigations**

**(A) In general**

Except as provided in paragraph (6), upon receipt by the Secretary of a request which meets the requirements of subparagraph (B) from the head of any Federal agency or the Inspector General thereof, or, in the case of the Department of Justice, the Attorney General, the Deputy Attorney General, the Associate Attorney General, any Assistant Attorney General, the Director of the Federal Bureau of Investigation, the Administrator of the Drug Enforcement Administration, any United States attorney, any special prosecutor appointed under section 593 of title 28, United States Code, or any attorney in charge of a criminal division organized crime strike force established pursuant to section 510 of title 28, United States Code, the Secretary shall disclose return information (other than taxpayer return information) to officers and employees of such agency who are personally and directly engaged in—

(i) preparation for any judicial or administrative proceeding described in paragraph (1)(A)(i),

(ii) any investigation which may result in such a proceeding, or

(iii) any grand jury proceeding described in paragraph (1)(A)(iii),

solely for the use of such officers and employees in such preparation, investigation, or grand jury proceeding.

**(B) Requirements**

A request meets the requirements of this subparagraph if the request is in writing and sets forth—

(i) the name and address of the taxpayer with respect to whom the requested return information relates;

(ii) the taxable period or periods to which such return information relates;

(iii) the statutory authority under which the proceeding or investigation described in subparagraph (A) is being conducted; and

(iv) the specific reason or reasons why such disclosure is, or may be, relevant to such proceeding or investigation.

**(C) Taxpayer identity**

For purposes of this paragraph, a taxpayer's identity shall not be treated as taxpayer return information.

**(3) Disclosure of return information to apprise appropriate officials of criminal or terrorist activities or emergency circumstances**

**(A) Possible violations of Federal criminal law**

**(i) In general**

Except as provided in paragraph (6), the Secretary may disclose in writing return information (other than taxpayer return information) which may constitute evidence of a violation of any Federal criminal law (not involving tax administration) to the extent necessary to apprise the head of the appropriate Federal agency charged with the responsibility of enforcing such law. The head of such agency may disclose such return information to officers and employees of such agency to the extent necessary to enforce such law.

**(ii) Taxpayer identity**

If there is return information (other than taxpayer return information) which may constitute evidence of a violation by any taxpayer of any Federal criminal law (not involving tax administration), such taxpayer's identity may also be disclosed under clause (i).

**(B) Emergency circumstances**

**(i) Danger of death or physical injury**

Under circumstances involving an imminent danger of death or physical injury to any individual, the Secretary may disclose return information to the extent necessary to apprise appropriate officers or employees of any Federal or State law enforcement agency of such circumstances.

**(ii) Flight from Federal prosecution**

Under circumstances involving the imminent flight of any individual from Federal prosecution, the Secretary may disclose return information to the extent necessary to apprise appropriate officers or employees of any Federal law enforcement agency of such circumstances.

**(C) Terrorist activities, etc.**

**(i) In general**

Except as provided in paragraph (6), the Secretary may disclose in writing return information (other than taxpayer return information) that may be related to a terrorist incident, threat, or activity to the extent necessary to apprise the head of the appropriate Federal law enforcement agency responsible for investigating or responding to such terrorist incident, threat, or activity. The head of the agency may disclose such return information to officers and employees of such agency to the extent necessary to investigate or respond to such terrorist incident, threat, or activity.

**(ii) Disclosure to the Department of Justice**

Returns and taxpayer return information may also be disclosed to the Attorney

General under clause (i) to the extent necessary for, and solely for use in preparing, an application under paragraph (7)(D).

**(iii) Taxpayer identity**

For purposes of this subparagraph, a taxpayer's identity shall not be treated as taxpayer return information.

**(4) Use of certain disclosed returns and return information in judicial or administrative proceedings**

**(A) Returns and taxpayer return information**

Except as provided in subparagraph (C), any return or taxpayer return information obtained under paragraph (1) or (7)(C) may be disclosed in any judicial or administrative proceeding pertaining to enforcement of a specifically designated Federal criminal statute or related civil forfeiture (not involving tax administration) to which the United States or a Federal agency is a party—

(i) if the court finds that such return or taxpayer return information is probative of a matter in issue relevant in establishing the commission of a crime or the guilt or liability of a party, or

(ii) to the extent required by order of the court pursuant to section 3500 of title 18, United States Code, or rule 16 of the Federal Rules of Criminal Procedure.

**(B) Return information (other than taxpayer return information)**

Except as provided in subparagraph (C), any return information (other than taxpayer return information) obtained under paragraph (1), (2), (3)(A) or (C), or (7) may be disclosed in any judicial or administrative proceeding pertaining to enforcement of a specifically designated Federal criminal statute or related civil forfeiture (not involving tax administration) to which the United States or a Federal agency is a party.

**(C) Confidential informant; impairment of investigations**

No return or return information shall be admitted into evidence under subparagraph (A)(i) or (B) if the Secretary determines and notifies the Attorney General or his delegate or the head of the Federal agency that such admission would identify a confidential informant or seriously impair a civil or criminal tax investigation.

**(D) Consideration of confidentiality policy**

In ruling upon the admissibility of returns or return information, and in the issuance of an order under subparagraph (A)(ii), the court shall give due consideration to congressional policy favoring the confidentiality of returns and return information as set forth in this title.

**(E) Reversible error**

The admission into evidence of any return or return information contrary to the provisions of this paragraph shall not, as such, constitute reversible error upon appeal of a judgment in the proceeding.

**(5) Disclosure to locate fugitives from justice**

**(A) In general**

Except as provided in paragraph (6), the return of an individual or return information with respect to such individual shall, pursuant to and upon the grant of an ex parte order by a Federal district court judge or magistrate judge under subparagraph (B), be open (but only to the extent necessary as provided in such order) to inspection by, or disclosure to, officers and employees of any Federal agency exclusively for use in locating such individual.

**(B) Application for order**

Any person described in paragraph (1)(B) may authorize an application to a Federal district court judge or magistrate judge for an order referred to in subparagraph (A). Upon such application, such judge or magistrate judge may grant such order if he determines on the basis of the facts submitted by the applicant that—

(i) a Federal arrest warrant relating to the commission of a Federal felony offense has been issued for an individual who is a fugitive from justice,

(ii) the return of such individual or return information with respect to such individual is sought exclusively for use in locating such individual, and

(iii) there is reasonable cause to believe that such return or return information may be relevant in determining the location of such individual.

**(6) Confidential informants; impairment of investigations**

The Secretary shall not disclose any return or return information under paragraph (1), (2), (3)(A) or (C), (5), (7), or (8) if the Secretary determines (and, in the case of a request for disclosure pursuant to a court order described in paragraph (1)(B) or (5)(B), certifies to the court) that such disclosure would identify a confidential informant or seriously impair a civil or criminal tax investigation.

**(7) Disclosure upon request of information relating to terrorist activities, etc.**

**(A) Disclosure to law enforcement agencies**

**(i) In general**

Except as provided in paragraph (6), upon receipt by the Secretary of a written request which meets the requirements of clause (iii), the Secretary may disclose return information (other than taxpayer return information) to officers and employees of any Federal law enforcement agency who are personally and directly engaged in the response to or investigation of any terrorist incident, threat, or activity.

**(ii) Disclosure to State and local law enforcement agencies**

The head of any Federal law enforcement agency may disclose return information obtained under clause (i) to officers and employees of any State or local law enforcement agency but only if such agency is part of a team with the Federal law

enforcement agency in such response or investigation and such information is disclosed only to officers and employees who are personally and directly engaged in such response or investigation.

**(iii) Requirements**

A request meets the requirements of this clause if—

(I) the request is made by the head of any Federal law enforcement agency (or his delegate) involved in the response to or investigation of any terrorist incident, threat, or activity, and

(II) the request sets forth the specific reason or reasons why such disclosure may be relevant to a terrorist incident, threat, or activity.

**(iv) Limitation on use of information**

Information disclosed under this subparagraph shall be solely for the use of the officers and employees to whom such information is disclosed in such response or investigation.

**(v) Taxpayer identity**

For purposes of this subparagraph, a taxpayer's identity shall not be treated as taxpayer return information.

**(B) Disclosure to intelligence agencies**

**(i) In general**

Except as provided in paragraph (6), upon receipt by the Secretary of a written request which meets the requirements of clause (ii), the Secretary may disclose return information (other than taxpayer return information) to those officers and employees of the Department of Justice, the Department of the Treasury, and other Federal intelligence agencies who are personally and directly engaged in the collection or analysis of intelligence and counterintelligence information or investigation concerning any terrorist incident, threat, or activity. For purposes of the preceding sentence, the information disclosed under the preceding sentence shall be solely for the use of such officers and employees in such investigation, collection, or analysis.

**(ii) Requirements**

A request meets the requirements of this subparagraph if the request—

(I) is made by an individual described in clause (iii), and

(II) sets forth the specific reason or reasons why such disclosure may be relevant to a terrorist incident, threat, or activity.

**(iii) Requesting individuals**

An individual described in this subparagraph is an individual—

(I) who is an officer or employee of the Department of Justice or the Department of the Treasury who is appointed by the President with the advice and consent of the Senate or who is the Director of the United States Secret Service, and

(II) who is responsible for the collection and analysis of intelligence and counterintelligence information concerning any terrorist incident, threat, or activity.

**(iv) Taxpayer identity**

For purposes of this subparagraph, a taxpayer's identity shall not be treated as taxpayer return information.

**(C) Disclosure under ex parte orders**

**(i) In general**

Except as provided in paragraph (6), any return or return information with respect to any specified taxable period or periods shall, pursuant to and upon the grant of an ex parte order by a Federal district court judge or magistrate under clause (ii), be open (but only to the extent necessary as provided in such order) to inspection by, or disclosure to, officers and employees of any Federal law enforcement agency or Federal intelligence agency who are personally and directly engaged in any investigation, response to, or analysis of intelligence and counterintelligence information concerning any terrorist incident, threat, or activity. Return or return information opened to inspection or disclosure pursuant to the preceding sentence shall be solely for the use of such officers and employees in the investigation, response, or analysis, and in any judicial, administrative, or grand jury proceedings, pertaining to such terrorist incident, threat, or activity.

**(ii) Application for order**

The Attorney General, the Deputy Attorney General, the Associate Attorney General, any Assistant Attorney General, or any United States attorney may authorize an application to a Federal district court judge or magistrate for the order referred to in clause (i). Upon such application, such judge or magistrate may grant such order if he determines on the basis of the facts submitted by the applicant that—

(I) there is reasonable cause to believe, based upon information believed to be reliable, that the return or return information may be relevant to a matter relating to such terrorist incident, threat, or activity, and

(II) the return or return information is sought exclusively for use in a Federal investigation, analysis, or proceeding concerning any terrorist incident, threat, or activity.

**(D) Special rule for ex parte disclosure by the IRS**

**(i) In general**

Except as provided in paragraph (6), the Secretary may authorize an application to a Federal district court judge or magistrate for the order referred to in subparagraph (C)(i). Upon such application, such judge or magistrate may grant such order if he determines on the basis of the facts

submitted by the applicant that the requirements of subparagraph (C)(ii)(I) are met.

**(ii) Limitation on use of information**

Information disclosed under clause (i)—

(I) may be disclosed only to the extent necessary to apprise the head of the appropriate Federal law enforcement agency responsible for investigating or responding to a terrorist incident, threat, or activity, and

(II) shall be solely for use in a Federal investigation, analysis, or proceeding concerning any terrorist incident, threat, or activity.

The head of such Federal agency may disclose such information to officers and employees of such agency to the extent necessary to investigate or respond to such terrorist incident, threat, or activity.

**(8) Comptroller General**

**(A) Returns available for inspection**

Except as provided in subparagraph (C), upon written request by the Comptroller General of the United States, returns and return information shall be open to inspection by, or disclosure to, officers and employees of the Government Accountability Office for the purpose of, and to the extent necessary in, making—

(i) an audit of the Internal Revenue Service, the Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice, or the Tax and Trade Bureau, Department of the Treasury, which may be required by section 713 of title 31, United States Code, or

(ii) any audit authorized by subsection (p)(6),

except that no such officer or employee shall, except to the extent authorized by subsection (f) or (p)(6), disclose to any person, other than another officer or employee of such office whose official duties require such disclosure, any return or return information described in section 4424(a) in a form which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer, nor shall such officer or employee disclose any other return or return information, except as otherwise expressly provided by law, to any person other than such other officer or employee of such office in a form which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

**(B) Audits of other agencies**

**(i) In general**

Nothing in this section shall prohibit any return or return information obtained under this title by any Federal agency (other than an agency referred to in subparagraph (A)) or by a Trustee as defined in the District of Columbia Retirement Protection Act of 1997, for use in any program or activity from being open to inspection by, or disclosure to, officers and

employees of the Government Accountability Office if such inspection or disclosure is—

(I) for purposes of, and to the extent necessary in, making an audit authorized by law of such program or activity, and

(II) pursuant to a written request by the Comptroller General of the United States to the head of such Federal agency.

**(ii) Information from Secretary**

If the Comptroller General of the United States determines that the returns or return information available under clause (i) are not sufficient for purposes of making an audit of any program or activity of a Federal agency (other than an agency referred to in subparagraph (A)), upon written request by the Comptroller General to the Secretary, returns and return information (of the type authorized by subsection (l) or (m) to be made available to the Federal agency for use in such program or activity) shall be open to inspection by, or disclosure to, officers and employees of the Government Accountability Office for the purpose of, and to the extent necessary in, making such audit.

**(iii) Requirement of notification upon completion of audit**

Within 90 days after the completion of an audit with respect to which returns or return information were opened to inspection or disclosed under clause (i) or (ii), the Comptroller General of the United States shall notify in writing the Joint Committee on Taxation of such completion. Such notice shall include—

(I) a description of the use of the returns and return information by the Federal agency involved,

(II) such recommendations with respect to the use of returns and return information by such Federal agency as the Comptroller General deems appropriate, and

(III) a statement on the impact of any such recommendations on confidentiality of returns and return information and the administration of this title.

**(iv) Certain restrictions made applicable**

The restrictions contained in subparagraph (A) on the disclosure of any returns or return information open to inspection or disclosed under such subparagraph shall also apply to returns and return information open to inspection or disclosed under this subparagraph.

**(C) Disapproval by Joint Committee on Taxation**

Returns and return information shall not be open to inspection or disclosed under subparagraph (A) or (B) with respect to an audit—

(i) unless the Comptroller General of the United States notifies in writing the Joint Committee on Taxation of such audit, and

(ii) if the Joint Committee on Taxation disapproves such audit by a vote of at least two-thirds of its members within the 30-day period beginning on the day the Joint Committee on Taxation receives such notice.

**(j) Statistical use**

**(1) Department of Commerce**

Upon request in writing by the Secretary of Commerce, the Secretary shall furnish—

(A) such returns, or return information reflected thereon, to officers and employees of the Bureau of the Census, and

(B) such return information reflected on returns of corporations to officers and employees of the Bureau of Economic Analysis,

as the Secretary may prescribe by regulation for the purpose of, but only to the extent necessary in, the structuring of censuses and national economic accounts and conducting related statistical activities authorized by law.

**(2) Federal Trade Commission**

Upon request in writing by the Chairman of the Federal Trade Commission, the Secretary shall furnish such return information reflected on any return of a corporation with respect to the tax imposed by chapter 1 to officers and employees of the Division of Financial Statistics of the Bureau of Economics of such commission as the Secretary may prescribe by regulation for the purpose of, but only to the extent necessary in, administration by such division of legally authorized economic surveys of corporations.

**(3) Department of Treasury**

Returns and return information shall be open to inspection by or disclosure to officers and employees of the Department of the Treasury whose official duties require such inspection or disclosure for the purpose of, but only to the extent necessary in, preparing economic or financial forecasts, projections, analyses, and statistical studies and conducting related activities. Such inspection or disclosure shall be permitted only upon written request which sets forth the specific reason or reasons why such inspection or disclosure is necessary and which is signed by the head of the bureau or office of the Department of the Treasury requesting the inspection or disclosure.

**(4) Anonymous form**

No person who receives a return or return information under this subsection shall disclose such return or return information to any person other than the taxpayer to whom it relates except in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

**(5) Department of Agriculture**

Upon request in writing by the Secretary of Agriculture, the Secretary shall furnish such returns, or return information reflected thereon, as the Secretary may prescribe by regulation to officers and employees of the Department of Agriculture whose official duties require access to such returns or information for

the purpose of, but only to the extent necessary in, structuring, preparing, and conducting the census of agriculture pursuant to the Census of Agriculture Act of 1997 (Public Law 105-113).

**(6) Congressional Budget Office**

Upon written request by the Director of the Congressional Budget Office, the Secretary shall furnish to officers and employees of the Congressional Budget Office return information for the purpose of, but only to the extent necessary for, long-term models of the social security and medicare programs.

**(k) Disclosure of certain returns and return information for tax administration purposes**

**(1) Disclosure of accepted offers-in-compromise**

Return information shall be disclosed to members of the general public to the extent necessary to permit inspection of any accepted offer-in-compromise under section 7122 relating to the liability for a tax imposed by this title.

**(2) Disclosure of amount of outstanding lien**

If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

**(3) Disclosure of return information to correct misstatements of fact**

The Secretary may, but only following approval by the Joint Committee on Taxation, disclose such return information or any other information with respect to any specific taxpayer to the extent necessary for tax administration purposes to correct a misstatement of fact published or disclosed with respect to such taxpayer's return or any transaction of the taxpayer with the Internal Revenue Service.

**(4) Disclosure of competent authority under income tax convention**

A return or return information may be disclosed to a competent authority of a foreign government which has an income tax or gift and estate tax convention, or other convention or bilateral agreement relating to the exchange of tax information, with the United States but only to the extent provided in, and subject to the terms and conditions of, such convention or bilateral agreement.

**(5) State agencies regulating tax return preparers**

Taxpayer identity information with respect to any tax return preparer, and information as to whether or not any penalty has been assessed against such tax return preparer under section 6694, 6695, or 7216, may be furnished to any agency, body, or commission lawfully charged under any State or local law with the licensing, registration, or regulation of tax return preparers. Such information may be furnished only upon written request by the head of such agency, body, or commission designating the officers or employees to whom such in-

formation is to be furnished. Information may be furnished and used under this paragraph only for purposes of the licensing, registration, or regulation of tax return preparers.

**(6) Disclosure by certain officers and employees for investigative purposes**

An internal revenue officer or employee and an officer or employee of the Office of Treasury Inspector General for Tax Administration may, in connection with his official duties relating to any audit, collection activity, or civil or criminal tax investigation or any other offense under the internal revenue laws, disclose return information to the extent that such disclosure is necessary in obtaining information, which is not otherwise reasonably available, with respect to the correct determination of tax, liability for tax, or the amount to be collected or with respect to the enforcement of any other provision of this title. Such disclosures shall be made only in such situations and under such conditions as the Secretary may prescribe by regulation.

**(7) Disclosure of excise tax registration information**

To the extent the Secretary determines that disclosure is necessary to permit the effective administration of subtitle D, the Secretary may disclose—

(A) the name, address, and registration number of each person who is registered under any provision of subtitle D (and, in the case of a registered terminal operator, the address of each terminal operated by such operator), and

(B) the registration status of any person.

**(8) Levies on certain government payments**

**(A) Disclosure of return information in levies on Financial Management Service**

In serving a notice of levy, or release of such levy, with respect to any applicable government payment, the Secretary may disclose to officers and employees of the Financial Management Service—

(i) return information, including taxpayer identity information,

(ii) the amount of any unpaid liability under this title (including penalties and interest), and

(iii) the type of tax and tax period to which such unpaid liability relates.

**(B) Restriction on use of disclosed information**

Return information disclosed under subparagraph (A) may be used by officers and employees of the Financial Management Service only for the purpose of, and to the extent necessary in, transferring levied funds in satisfaction of the levy, maintaining appropriate agency records in regard to such levy or the release thereof, notifying the taxpayer and the agency certifying such payment that the levy has been honored, or in the defense of any litigation ensuing from the honor of such levy.

**(C) Applicable government payment**

For purposes of this paragraph, the term “applicable government payment” means—

(i) any Federal payment (other than a payment for which eligibility is based on the income or assets (or both) of a payee) certified to the Financial Management Service for disbursement, and

(ii) any other payment which is certified to the Financial Management Service for disbursement and which the Secretary designates by published notice.

**(9) Disclosure of information to administer section 6311**

The Secretary may disclose returns or return information to financial institutions and others to the extent the Secretary deems necessary for the administration of section 6311. Disclosures of information for purposes other than to accept payments by checks or money orders shall be made only to the extent authorized by written procedures promulgated by the Secretary.

**(10) Disclosure of certain returns and return information to certain prison officials**

**(A) In general**

Under such procedures as the Secretary may prescribe, the Secretary may disclose to officers and employees of the Federal Bureau of Prisons and of any State agency charged with the responsibility for administration of prisons any returns or return information with respect to individuals incarcerated in Federal or State prison systems whom the Secretary has determined may have filed or facilitated the filing of a false or fraudulent return to the extent that the Secretary determines that such disclosure is necessary to permit effective Federal tax administration.

**(B) Disclosure to contractor-run prisons**

Under such procedures as the Secretary may prescribe, the disclosures authorized by subparagraph (A) may be made to contractors responsible for the operation of a Federal or State prison on behalf of such Bureau or agency.

**(C) Restrictions on use of disclosed information**

Any return or return information received under this paragraph shall be used only for the purposes of and to the extent necessary in taking administrative action to prevent the filing of false and fraudulent returns, including administrative actions to address possible violations of administrative rules and regulations of the prison facility and in administrative and judicial proceedings arising from such administrative actions.

**(D) Restrictions on redisclosure and disclosure to legal representatives**

Notwithstanding subsection (h)—

**(i) Restrictions on redisclosure**

Except as provided in clause (ii), any officer, employee, or contractor of the Federal Bureau of Prisons or of any State agency charged with the responsibility for administration of prisons shall not disclose any information obtained under this paragraph to any person other than an of-

ficer or employee or contractor of such Bureau or agency personally and directly engaged in the administration of prison facilities on behalf of such Bureau or agency.

**(ii) Disclosure to legal representatives**

The returns and return information disclosed under this paragraph may be disclosed to the duly authorized legal representative of the Federal Bureau of Prisons, State agency, or contractor charged with the responsibility for administration of prisons, or of the incarcerated individual accused of filing the false or fraudulent return who is a party to an action or proceeding described in subparagraph (C), solely in preparation for, or for use in, such action or proceeding.

**(I) Disclosure of returns and return information for purposes other than tax administration**

**(1) Disclosure of certain returns and return information to Social Security Administration and Railroad Retirement Board**

The Secretary may, upon written request, disclose returns and return information with respect to—

(A) taxes imposed by chapters 2, 21, and 24, to the Social Security Administration for purposes of its administration of the Social Security Act;

(B) a plan to which part I of subchapter D of chapter 1 applies, to the Social Security Administration for purposes of carrying out its responsibility under section 1131 of the Social Security Act, limited, however to return information described in section 6057(d); and

(C) taxes imposed by chapter 22, to the Railroad Retirement Board for purposes of its administration of the Railroad Retirement Act.

**(2) Disclosure of returns and return information to the Department of Labor and Pension Benefit Guaranty Corporation**

The Secretary may, upon written request, furnish returns and return information to the proper officers and employees of the Department of Labor and the Pension Benefit Guaranty Corporation for purposes of, but only to the extent necessary in, the administration of titles I and IV of the Employee Retirement Income Security Act of 1974.

**(3) Disclosure that applicant for Federal loan has tax delinquent account**

**(A) In general**

Upon written request, the Secretary may disclose to the head of the Federal agency administering any included Federal loan program whether or not an applicant for a loan under such program has a tax delinquent account.

**(B) Restriction on disclosure**

Any disclosure under subparagraph (A) shall be made only for the purpose of, and to the extent necessary in, determining the creditworthiness of the applicant for the loan in question.

**(C) Included Federal loan program defined**

For purposes of this paragraph, the term “included Federal loan program” means any program under which the United States or a Federal agency makes, guarantees, or insures loans.

**(4) Disclosure of returns and return information for use in personnel or claimant representative matters**

The Secretary may disclose returns and return information—

(A) upon written request—

(i) to an employee or former employee of the Department of the Treasury, or to the duly authorized legal representative of such employee or former employee, who is or may be a party to any administrative action or proceeding affecting the personnel rights of such employee or former employee; or

(ii) to any person, or to the duly authorized legal representative of such person, whose rights are or may be affected by an administrative action or proceeding under section 330 of title 31, United States Code,

solely for use in the action or proceeding, or in preparation for the action or proceeding, but only to the extent that the Secretary determines that such returns or return information is or may be relevant and material to the action or proceeding; or

(B) to officers and employees of the Department of the Treasury for use in any action or proceeding described in subparagraph (A), or in preparation for such action or proceeding, to the extent necessary to advance or protect the interests of the United States.

**(5) Social Security Administration**

Upon written request by the Commissioner of Social Security, the Secretary may disclose information returns filed pursuant to part III of subchapter A of chapter 61 of this subtitle for the purpose of—

(A) carrying out, in accordance with an agreement entered into pursuant to section 232 of the Social Security Act, an effective return processing program; or

(B) providing information regarding the mortality status of individuals for epidemiological and similar research in accordance with section 1106(d) of the Social Security Act.

**(6) Disclosure of return information to Federal, State, and local child support enforcement agencies**

**(A) Return information from Internal Revenue Service**

The Secretary may, upon written request, disclose to the appropriate Federal, State, or local child support enforcement agency—

(i) available return information from the master files of the Internal Revenue Service relating to the social security account number (or numbers, if the individual involved has more than one such number), address, filing status, amounts and nature of income, and the number of dependents reported on any return filed by, or with re-

spect to, any individual with respect to whom child support obligations are sought to be established or enforced pursuant to the provisions of part D of title IV of the Social Security Act and with respect to any individual to whom such support obligations are owing, and

(ii) available return information reflected on any return filed by, or with respect to, any individual described in clause (i) relating to the amount of such individual's gross income (as defined in section 61) or consisting of the names and addresses of payors of such income and the names of any dependents reported on such return, but only if such return information is not reasonably available from any other source.

**(B) Disclosure to certain agents**

The following information disclosed to any child support enforcement agency under subparagraph (A) with respect to any individual with respect to whom child support obligations are sought to be established or enforced may be disclosed by such agency to any agent of such agency which is under contract with such agency to carry out the purposes described in subparagraph (C):

(i) The address and social security account number (or numbers) of such individual.

(ii) The amount of any reduction under section 6402(c) (relating to offset of past-due support against overpayments) in any overpayment otherwise payable to such individual.

**(C) Restriction on disclosure**

Information may be disclosed under this paragraph only for purposes of, and to the extent necessary in, establishing and collecting child support obligations from, and locating, individuals owing such obligations.

**(7) Disclosure of return information to Federal, State, and local agencies administering certain programs under the Social Security Act, the Food and Nutrition Act of 2008 of 1977,<sup>1</sup> or title 38, United States Code, or certain housing assistance programs**

**(A) Return information from Social Security Administration**

The Commissioner of Social Security shall, upon written request, disclose return information from returns with respect to net earnings from self-employment (as defined in section 1402), wages (as defined in section 3121(a) or 3401(a)), and payments of retirement income, which have been disclosed to the Social Security Administration as provided by paragraph (1) or (5) of this subsection, to any Federal, State, or local agency administering a program listed in subparagraph (D).

**(B) Return information from Internal Revenue Service**

The Secretary shall, upon written request, disclose current return information from re-

turns with respect to unearned income from the Internal Revenue Service files to any Federal, State, or local agency administering a program listed in subparagraph (D).

**(C) Restriction on disclosure**

The Commissioner of Social Security and the Secretary shall disclose return information under subparagraphs (A) and (B) only for purposes of, and to the extent necessary in, determining eligibility for, or the correct amount of, benefits under a program listed in subparagraph (D).

**(D) Programs to which rule applies**

The programs to which this paragraph applies are:

(i) a State program funded under part A of title IV of the Social Security Act;

(ii) medical assistance provided under a State plan approved under title XIX of the Social Security Act or subsidies provided under section 1860D-14 of such Act;

(iii) supplemental security income benefits provided under title XVI of the Social Security Act, and federally administered supplementary payments of the type described in section 1616(a) of such Act (including payments pursuant to an agreement entered into under section 212(a) of Public Law 93-66);

(iv) any benefits provided under a State plan approved under title I, X, XIV, or XVI of the Social Security Act (as those titles apply to Puerto Rico, Guam, and the Virgin Islands);

(v) unemployment compensation provided under a State law described in section 3304 of this title;

(vi) assistance provided under the Food and Nutrition Act of 2008;

(vii) State-administered supplementary payments of the type described in section 1616(a) of the Social Security Act (including payments pursuant to an agreement entered into under section 212(a) of Public Law 93-66);

(viii)(I) any needs-based pension provided under chapter 15 of title 38, United States Code, or under any other law administered by the Secretary of Veterans Affairs;

(II) parents' dependency and indemnity compensation provided under section 1315 of title 38, United States Code;

(III) health-care services furnished under sections 1710(a)(2)(G), 1710(a)(3), and 1710(b) of such title; and

(IV) compensation paid under chapter 11 of title 38, United States Code, at the 100 percent rate based solely on unemployability and without regard to the fact that the disability or disabilities are not rated as 100 percent disabling under the rating schedule; and

(ix) any housing assistance program administered by the Department of Housing and Urban Development that involves initial and periodic review of an applicant's or participant's income, except that return information may be disclosed under this clause only on written request by the Secretary of Housing and Urban Development

<sup>1</sup> So in original. See 2008 Amendment note below.

and only for use by officers and employees of the Department of Housing and Urban Development with respect to applicants for and participants in such programs.

Only return information from returns with respect to net earnings from self-employment and wages may be disclosed under this paragraph for use with respect to any program described in clause (viii)(IV).

**(8) Disclosure of certain return information by Social Security Administration to Federal, State, and local child support enforcement agencies**

**(A) In general**

Upon written request, the Commissioner of Social Security shall disclose directly to officers and employees of a Federal or State or local child support enforcement agency return information from returns with respect to social security account numbers, net earnings from self-employment (as defined in section 1402), wages (as defined in section 3121(a) or 3401(a)), and payments of retirement income which have been disclosed to the Social Security Administration as provided by paragraph (1) or (5) of this subsection.

**(B) Restriction on disclosure**

The Commissioner of Social Security shall disclose return information under subparagraph (A) only for purposes of, and to the extent necessary in, establishing and collecting child support obligations from, and locating, individuals owing such obligations. For purposes of the preceding sentence, the term “child support obligations” only includes obligations which are being enforced pursuant to a plan described in section 454 of the Social Security Act which has been approved by the Secretary of Health and Human Services under part D of title IV of such Act.

**(C) State or local child support enforcement agency**

For purposes of this paragraph, the term “State or local child support enforcement agency” means any agency of a State or political subdivision thereof operating pursuant to a plan described in subparagraph (B).

**(9) Disclosure of alcohol fuel producers to administrators of State alcohol laws**

Notwithstanding any other provision of this section, the Secretary may disclose—

(A) the name and address of any person who is qualified to produce alcohol for fuel use under section 5181, and

(B) the location of any premises to be used by such person in producing alcohol for fuel,

to any State agency, body, or commission, or its legal representative, which is charged under the laws of such State with responsibility for administration of State alcohol laws solely for use in the administration of such laws.

**(10) Disclosure of certain information to agencies requesting a reduction under subsection (c), (d), (e), or (f) of section 6402**

**(A) Return information from Internal Revenue Service**

The Secretary may, upon receiving a written request, disclose to officers and employees of any agency seeking a reduction under subsection (c), (d), (e), or (f) of section 6402, to officers and employees of the Department of Labor for purposes of facilitating the exchange of data in connection with a request made under subsection (f)(5)<sup>2</sup> of section 6402, and to officers and employees of the Department of the Treasury in connection with such reduction—

(i) taxpayer identity information with respect to the taxpayer against whom such a reduction was made or not made and with respect to any other person filing a joint return with such taxpayer,

(ii) the fact that a reduction has been made or has not been made under such subsection with respect to such taxpayer,

(iii) the amount of such reduction,

(iv) whether such taxpayer filed a joint return, and

(v) the fact that a payment was made (and the amount of the payment) to the spouse of the taxpayer on the basis of a joint return.

**(B)(i)<sup>3</sup> Restriction on use of disclosed information**

Any officers and employees of an agency receiving return information under subparagraph (A) shall use such information only for the purposes of, and to the extent necessary in, establishing appropriate agency records, locating any person with respect to whom a reduction under subsection (c), (d), (e), or (f) of section 6402 is sought for purposes of collecting the debt with respect to which the reduction is sought, or in the defense of any litigation or administrative procedure ensuing from a reduction made under subsection (c), (d), (e), or (f) of section 6402.

(ii) Notwithstanding clause (i), return information disclosed to officers and employees of the Department of Labor may be accessed by agents who maintain and provide technological support to the Department of Labor’s Interstate Connection Network (ICON) solely for the purpose of providing such maintenance and support.

**(11) Disclosure of return information to carry out Federal Employees’ Retirement System**

**(A) In general**

The Commissioner of Social Security shall, on written request, disclose to the Office of Personnel Management return information from returns with respect to net earnings from self-employment (as defined in section 1402), wages (as defined in section 3121(a) or 3401(a)), and payments of retirement income, which have been disclosed to

<sup>2</sup>So in original. Subsection (f)(5) does not relate to requests.

<sup>3</sup>So in original. Cl. (i) designation probably should precede “Any”.

the Social Security Administration as provided by paragraph (1) or (5).

**(B) Restriction on disclosure**

The Commissioner of Social Security shall disclose return information under subparagraph (A) only for purposes of, and to the extent necessary in, the administration of chapters 83 and 84 of title 5, United States Code.

**(12) Disclosure of certain taxpayer identity information for verification of employment status of medicare beneficiary and spouse of medicare beneficiary**

**(A) Return information from Internal Revenue Service**

The Secretary shall, upon written request from the Commissioner of Social Security, disclose to the Commissioner available filing status and taxpayer identity information from the individual master files of the Internal Revenue Service relating to whether any medicare beneficiary identified by the Commissioner was a married individual (as defined in section 7703) for any specified year after 1986, and, if so, the name of the spouse of such individual and such spouse's TIN.

**(B) Return information from Social Security Administration**

The Commissioner of Social Security shall, upon written request from the Administrator of the Centers for Medicare & Medicaid Services, disclose to the Administrator the following information:

(i) The name and TIN of each medicare beneficiary who is identified as having received wages (as defined in section 3401(a)), above an amount (if any) specified by the Secretary of Health and Human Services, from a qualified employer in a previous year.

(ii) For each medicare beneficiary who was identified as married under subparagraph (A) and whose spouse is identified as having received wages, above an amount (if any) specified by the Secretary of Health and Human Services, from a qualified employer in a previous year—

(I) the name and TIN of the medicare beneficiary, and

(II) the name and TIN of the spouse.

(iii) With respect to each such qualified employer, the name, address, and TIN of the employer and the number of individuals with respect to whom written statements were furnished under section 6051 by the employer with respect to such previous year.

**(C) Disclosure by Centers for Medicare & Medicaid Services**

With respect to the information disclosed under subparagraph (B), the Administrator of the Centers for Medicare & Medicaid Services may disclose—

(i) to the qualified employer referred to in such subparagraph the name and TIN of each individual identified under such subparagraph as having received wages from the employer (hereinafter in this subpara-

graph referred to as the “employee”) for purposes of determining during what period such employee or the employee's spouse may be (or have been) covered under a group health plan of the employer and what benefits are or were covered under the plan (including the name, address, and identifying number of the plan),

(ii) to any group health plan which provides or provided coverage to such an employee or spouse, the name of such employee and the employee's spouse (if the spouse is a medicare beneficiary) and the name and address of the employer, and, for the purpose of presenting a claim to the plan—

(I) the TIN of such employee if benefits were paid under title XVIII of the Social Security Act with respect to the employee during a period in which the plan was a primary plan (as defined in section 1862(b)(2)(A) of the Social Security Act), and

(II) the TIN of such spouse if benefits were paid under such title with respect to the spouse during such period, and

(iii) to any agent of such Administrator the information referred to in subparagraph (B) for purposes of carrying out clauses (i) and (ii) on behalf of such Administrator.

**(D) Special rules**

**(i) Restrictions on disclosure**

Information may be disclosed under this paragraph only for purposes of, and to the extent necessary in, determining the extent to which any medicare beneficiary is covered under any group health plan.

**(ii) Timely response to requests**

Any request made under subparagraph (A) or (B) shall be complied with as soon as possible but in no event later than 120 days after the date the request was made.

**(E) Definitions**

For purposes of this paragraph—

**(i) Medicare beneficiary**

The term “medicare beneficiary” means an individual entitled to benefits under part A, or enrolled under part B, of title XVIII of the Social Security Act, but does not include such an individual enrolled in part A under section 1818.

**(ii) Group health plan**

The term “group health plan” means any group health plan (as defined in section 5000(b)(1)).

**(iii) Qualified employer**

The term “qualified employer” means, for a calendar year, an employer which has furnished written statements under section 6051 with respect to at least 20 individuals for wages paid in the year.

**(13) Disclosure of return information to carry out income contingent repayment of student loans**

**(A) In general**

The Secretary may, upon written request from the Secretary of Education, disclose to

officers and employees of the Department of Education return information with respect to a taxpayer who has received an applicable student loan and whose loan repayment amounts are based in whole or in part on the taxpayer's income. Such return information shall be limited to—

- (i) taxpayer identity information with respect to such taxpayer,
- (ii) the filing status of such taxpayer, and
- (iii) the adjusted gross income of such taxpayer.

**(B) Restriction on use of disclosed information**

Return information disclosed under subparagraph (A) may be used by officers and employees of the Department of Education only for the purposes of, and to the extent necessary in, establishing the appropriate income contingent repayment amount for an applicable student loan.

**(C) Applicable student loan**

For purposes of this paragraph, the term “applicable student loan” means—

- (i) any loan made under the program authorized under part D of title IV of the Higher Education Act of 1965, and
- (ii) any loan made under part B or E of title IV of the Higher Education Act of 1965 which is in default and has been assigned to the Department of Education.

**(D) Termination**

This paragraph shall not apply to any request made after December 31, 2007.

**(14) Disclosure of return information to United States Customs Service**

The Secretary may, upon written request from the Commissioner of the United States Customs Service, disclose to officers and employees of the Department of the Treasury such return information with respect to taxes imposed by chapters 1 and 6 as the Secretary may prescribe by regulations, solely for the purpose of, and only to the extent necessary in—

- (A) ascertaining the correctness of any entry in audits as provided for in section 509 of the Tariff Act of 1930 (19 U.S.C. 1509), or
- (B) other actions to recover any loss of revenue, or to collect duties, taxes, and fees, determined to be due and owing pursuant to such audits.

**(15) Disclosure of returns filed under section 6050I**

The Secretary may, upon written request, disclose to officers and employees of—

- (A) any Federal agency,
- (B) any agency of a State or local government, or
- (C) any agency of the government of a foreign country,

information contained on returns filed under section 6050I. Any such disclosure shall be made on the same basis, and subject to the same conditions, as apply to disclosures of information on reports filed under section 5313

of title 31, United States Code; except that no disclosure under this paragraph shall be made for purposes of the administration of any tax law.

**(16) Disclosure of return information for purposes of administering the District of Columbia Retirement Protection Act of 1997**

**(A) In general**

Upon written request available return information (including such information disclosed to the Social Security Administration under paragraph (1) or (5) of this subsection), relating to the amount of wage income (as defined in section 3121(a) or 3401(a)), the name, address, and identifying number assigned under section 6109, of payors of wage income, taxpayer identity (as defined in subsection<sup>4</sup> 6103(b)(6)), and the occupational status reflected on any return filed by, or with respect to, any individual with respect to whom eligibility for, or the correct amount of, benefits under the District of Columbia Retirement Protection Act of 1997, is sought to be determined, shall be disclosed by the Commissioner of Social Security, or to the extent not available from the Social Security Administration, by the Secretary, to any duly authorized officer or employee of the Department of the Treasury, or a Trustee or any designated officer or employee of a Trustee (as defined in the District of Columbia Retirement Protection Act of 1997), or any actuary engaged by a Trustee under the terms of the District of Columbia Retirement Protection Act of 1997, whose official duties require such disclosure, solely for the purpose of, and to the extent necessary in, determining an individual's eligibility for, or the correct amount of, benefits under the District of Columbia Retirement Protection Act of 1997.

**(B) Disclosure for use in judicial or administrative proceedings**

Return information disclosed to any person under this paragraph may be disclosed in a judicial or administrative proceeding relating to the determination of an individual's eligibility for, or the correct amount of, benefits under the District of Columbia Retirement Protection Act of 1997.

**(17) Disclosure to National Archives and Records Administration**

The Secretary shall, upon written request from the Archivist of the United States, disclose or authorize the disclosure of returns and return information to officers and employees of the National Archives and Records Administration for purposes of, and only to the extent necessary in, the appraisal of records for destruction or retention. No such officer or employee shall, except to the extent authorized by subsection (f), (i)(8), or (p), disclose any return or return information disclosed under the preceding sentence to any person other than to the Secretary, or to another officer or employee of the National Archives and Records Administration whose official duties

<sup>4</sup>So in original. Probably should be “section”.

require such disclosure for purposes of such appraisal.

**(18) Disclosure of return information for purposes of carrying out a program for advance payment of credit for health insurance costs of eligible individuals**

The Secretary may disclose to providers of health insurance for any certified individual (as defined in section 7527(c)) return information with respect to such certified individual only to the extent necessary to carry out the program established by section 7527 (relating to advance payment of credit for health insurance costs of eligible individuals).

**(19) Disclosure of return information for purposes of providing transitional assistance under medicare discount card program**

**(A) In general**

The Secretary, upon written request from the Secretary of Health and Human Services pursuant to carrying out section 1860D-31 of the Social Security Act, shall disclose to officers, employees, and contractors of the Department of Health and Human Services with respect to a taxpayer for the applicable year—

(i)(I) whether the adjusted gross income, as modified in accordance with specifications of the Secretary of Health and Human Services for purposes of carrying out such section, of such taxpayer and, if applicable, such taxpayer's spouse, for the applicable year, exceeds the amounts specified by the Secretary of Health and Human Services in order to apply the 100 and 135 percent of the poverty lines under such section, (II) whether the return was a joint return, and (III) the applicable year, or

(ii) if applicable, the fact that there is no return filed for such taxpayer for the applicable year.

**(B) Definition of applicable year**

For the purposes of this subsection, the term "applicable year" means the most recent taxable year for which information is available in the Internal Revenue Service's taxpayer data information systems, or, if there is no return filed for such taxpayer for such year, the prior taxable year.

**(C) Restriction on use of disclosed information**

Return information disclosed under this paragraph may be used only for the purposes of determining eligibility for and administering transitional assistance under section 1860D-31 of the Social Security Act.

**(20) Disclosure of return information to carry out Medicare part B premium subsidy adjustment and part D base beneficiary premium increase**

**(A) In general**

The Secretary shall, upon written request from the Commissioner of Social Security, disclose to officers, employees, and contractors of the Social Security Administration return information of a taxpayer whose pre-

mium (according to the records of the Secretary) may be subject to adjustment under section 1839(i) or increase under section 1860D-13(a)(7) of the Social Security Act. Such return information shall be limited to—

(i) taxpayer identity information with respect to such taxpayer,

(ii) the filing status of such taxpayer,

(iii) the adjusted gross income of such taxpayer,

(iv) the amounts excluded from such taxpayer's gross income under sections 135 and 911 to the extent such information is available,

(v) the interest received or accrued during the taxable year which is exempt from the tax imposed by chapter 1 to the extent such information is available,

(vi) the amounts excluded from such taxpayer's gross income by sections 931 and 933 to the extent such information is available,

(vii) such other information relating to the liability of the taxpayer as is prescribed by the Secretary by regulation as might indicate in the case of a taxpayer who is an individual described in subsection (i)(4)(B)(iii) of section 1839 of the Social Security Act that the amount of the premium of the taxpayer under such section may be subject to adjustment under subsection (i) of such section or increase under section 1860D-13(a)(7) of such Act and the amount of such adjustment, and

(viii) the taxable year with respect to which the preceding information relates.

**(B) Restriction on use of disclosed information**

**(i) In general**

Return information disclosed under subparagraph (A) may be used by officers, employees, and contractors of the Social Security Administration only for the purposes of, and to the extent necessary in, establishing the appropriate amount of any premium adjustment under such section 1839(i) or increase under such section 1860D-13(a)(7) or for the purpose of resolving taxpayer appeals with respect to any such premium adjustment or increase.

**(ii) Disclosure to other agencies**

Officers, employees, and contractors of the Social Security Administration may disclose—

(I) the taxpayer identity information and the amount of the premium subsidy adjustment or premium increase with respect to a taxpayer described in subparagraph (A) to officers, employees, and contractors of the Centers for Medicare and Medicaid Services, to the extent that such disclosure is necessary for the collection of the premium subsidy amount or the increased premium amount,

(II) the taxpayer identity information and the amount of the premium subsidy

adjustment or the increased premium amount with respect to a taxpayer described in subparagraph (A) to officers and employees of the Office of Personnel Management and the Railroad Retirement Board, to the extent that such disclosure is necessary for the collection of the premium subsidy amount or the increased premium amount.

(III) return information with respect to a taxpayer described in subparagraph (A) to officers and employees of the Department of Health and Human Services to the extent necessary to resolve administrative appeals of such premium subsidy adjustment or increased premium, and

(IV) return information with respect to a taxpayer described in subparagraph (A) to officers and employees of the Department of Justice for use in judicial proceedings to the extent necessary to carry out the purposes described in clause (i).

**(21) Disclosure of return information to carry out eligibility requirements for certain programs**

**(A) In general**

The Secretary, upon written request from the Secretary of Health and Human Services, shall disclose to officers, employees, and contractors of the Department of Health and Human Services return information of any taxpayer whose income is relevant in determining any premium tax credit under section 36B or any cost-sharing reduction under section 1402 of the Patient Protection and Affordable Care Act or eligibility for participation in a State medicaid program under title XIX of the Social Security Act, a State's children's health insurance program under title XXI of the Social Security Act, or a basic health program under section 1331 of Patient Protection and Affordable Care Act. Such return information shall be limited to—

(i) taxpayer identity information with respect to such taxpayer,

(ii) the filing status of such taxpayer,

(iii) the number of individuals for whom a deduction is allowed under section 151 with respect to the taxpayer (including the taxpayer and the taxpayer's spouse),

(iv) the modified adjusted gross income (as defined in section 36B) of such taxpayer and each of the other individuals included under clause (iii) who are required to file a return of tax imposed by chapter 1 for the taxable year,

(v) such other information as is prescribed by the Secretary by regulation as might indicate whether the taxpayer is eligible for such credit or reduction (and the amount thereof), and

(vi) the taxable year with respect to which the preceding information relates or, if applicable, the fact that such information is not available.

**(B) Information to exchange and State agencies**

The Secretary of Health and Human Services may disclose to an Exchange established

under the Patient Protection and Affordable Care Act or its contractors, or to a State agency administering a State program described in subparagraph (A) or its contractors, any inconsistency between the information provided by the Exchange or State agency to the Secretary and the information provided to the Secretary under subparagraph (A).

**(C) Restriction on use of disclosed information**

Return information disclosed under subparagraph (A) or (B) may be used by officers, employees, and contractors of the Department of Health and Human Services, an Exchange, or a State agency only for the purposes of, and to the extent necessary in—

(i) establishing eligibility for participation in the Exchange, and verifying the appropriate amount of, any credit or reduction described in subparagraph (A),

(ii) determining eligibility for participation in the State programs described in subparagraph (A).

**(22) Disclosure of return information to Department of Health and Human Services for purposes of enhancing Medicare program integrity**

**(A) In general**

The Secretary shall, upon written request from the Secretary of Health and Human Services, disclose to officers and employees of the Department of Health and Human Services return information with respect to a taxpayer who has applied to enroll, or reenroll, as a provider of services or supplier under the Medicare program under title XVIII of the Social Security Act. Such return information shall be limited to—

(i) the taxpayer identity information with respect to such taxpayer;

(ii) the amount of the delinquent tax debt owed by that taxpayer; and

(iii) the taxable year to which the delinquent tax debt pertains.

**(B) Restriction on disclosure**

Return information disclosed under subparagraph (A) may be used by officers and employees of the Department of Health and Human Services for the purposes of, and to the extent necessary in, establishing the taxpayer's eligibility for enrollment or reenrollment in the Medicare program, or in any administrative or judicial proceeding relating to, or arising from, a denial of such enrollment or reenrollment, or in determining the level of enhanced oversight to be applied with respect to such taxpayer pursuant to section 1866(j)(3) of the Social Security Act.

**(C) Delinquent tax debt**

For purposes of this paragraph, the term "delinquent tax debt" means an outstanding debt under this title for which a notice of lien has been filed pursuant to section 6323, but the term does not include a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or 7122, or a

debt with respect to which a collection due process hearing under section 6330 is requested, pending, or completed and no payment is required.

**(m) Disclosure of taxpayer identity information**

**(1) Tax refunds**

The Secretary may disclose taxpayer identity information to the press and other media for purposes of notifying persons entitled to tax refunds when the Secretary, after reasonable effort and lapse of time, has been unable to locate such persons.

**(2) Federal claims**

**(A) In general**

Except as provided in subparagraph (B), the Secretary may, upon written request, disclose the mailing address of a taxpayer for use by officers, employees, or agents of a Federal agency for purposes of locating such taxpayer to collect or compromise a Federal claim against the taxpayer in accordance with sections 3711, 3717, and 3718 of title 31.

**(B) Special rule for consumer reporting agency**

In the case of an agent of a Federal agency which is a consumer reporting agency (within the meaning of section 603(f) of the Fair Credit Reporting Act (15 U.S.C. 1681a(f))), the mailing address of a taxpayer may be disclosed to such agent under subparagraph (A) only for the purpose of allowing such agent to prepare a commercial credit report on the taxpayer for use by such Federal agency in accordance with sections 3711, 3717, and 3718 of title 31.

**(3) National Institute for Occupational Safety and Health**

Upon written request, the Secretary may disclose the mailing address of taxpayers to officers and employees of the National Institute for Occupational Safety and Health solely for the purpose of locating individuals who are, or may have been, exposed to occupational hazards in order to determine the status of their health or to inform them of the possible need for medical care and treatment.

**(4) Individuals who owe an overpayment of Federal Pell Grants or who have defaulted on student loans administered by the Department of Education**

**(A) In general**

Upon written request by the Secretary of Education, the Secretary may disclose the mailing address of any taxpayer—

(i) who owes an overpayment of a grant awarded to such taxpayer under subpart 1 of part A of title IV of the Higher Education Act of 1965, or

(ii) who has defaulted on a loan—

(I) made under part B, D, or E of title IV of the Higher Education Act of 1965, or

(II) made pursuant to section 3(a)(1) of the Migration and Refugee Assistance Act of 1962 to a student at an institution of higher education,

for use only by officers, employees, or agents of the Department of Education for purposes

of locating such taxpayer for purposes of collecting such overpayment or loan.

**(B) Disclosure to educational institutions, etc.**

Any mailing address disclosed under subparagraph (A)(i) may be disclosed by the Secretary of Education to—

(i) any lender, or any State or nonprofit guarantee agency, which is participating under part B or D of title IV of the Higher Education Act of 1965, or

(ii) any educational institution with which the Secretary of Education has an agreement under subpart 1 of part A, or part D or E, of title IV of such Act,

for use only by officers, employees, or agents of such lender, guarantee agency, or institution whose duties relate to the collection of student loans for purposes of locating individuals who have defaulted on student loans made under such loan programs for purposes of collecting such loans.

**(5) Individuals who have defaulted on student loans administered by the Department of Health and Human Services**

**(A) In general**

Upon written request by the Secretary of Health and Human Services, the Secretary may disclose the mailing address of any taxpayer who has defaulted on a loan made under part C<sup>5</sup> of title VII of the Public Health Service Act or under subpart II of part B of title VIII of such Act, for use only by officers, employees, or agents of the Department of Health and Human Services for purposes of locating such taxpayer for purposes of collecting such loan.

**(B) Disclosure to schools and eligible lenders**

Any mailing address disclosed under subparagraph (A) may be disclosed by the Secretary of Health and Human Services to—

(i) any school with which the Secretary of Health and Human Services has an agreement under subpart II<sup>5</sup> of part C of title VII of the Public Health Service Act or subpart II<sup>5</sup> of part B of title VIII of such Act, or

(ii) any eligible lender (within the meaning of section 737(4)<sup>5</sup> of such Act) participating under subpart I<sup>5</sup> of part C of title VII of such Act,

for use only by officers, employees, or agents of such school or eligible lender whose duties relate to the collection of student loans for purposes of locating individuals who have defaulted on student loans made under such subparts for the purposes of collecting such loans.

**(6) Blood Donor Locator Service**

**(A) In general**

Upon written request pursuant to section 1141 of the Social Security Act, the Secretary shall disclose the mailing address of taxpayers to officers and employees of the Blood Donor Locator Service in the Department of Health and Human Services.

<sup>5</sup> See References in Text note below.

**(B) Restriction on disclosure**

The Secretary shall disclose return information under subparagraph (A) only for purposes of, and to the extent necessary in, assisting under the Blood Donor Locator Service authorized persons (as defined in section 1141(h)(1) of the Social Security Act) in locating blood donors who, as indicated by donated blood or products derived therefrom or by the history of the subsequent use of such blood or blood products, have or may have the virus for acquired immune deficiency syndrome, in order to inform such donors of the possible need for medical care and treatment.

**(C) Safeguards**

The Secretary shall destroy all related blood donor records (as defined in section 1141(h)(2) of the Social Security Act) in the possession of the Department of the Treasury upon completion of their use in making the disclosure required under subparagraph (A), so as to make such records undisclosable.

**(7) Social security account statement furnished by Social Security Administration**

Upon written request by the Commissioner of Social Security, the Secretary may disclose the mailing address of any taxpayer who is entitled to receive a social security account statement pursuant to section 1143(c) of the Social Security Act, for use only by officers, employees or agents of the Social Security Administration for purposes of mailing such statement to such taxpayer.

**(n) Certain other persons**

Pursuant to regulations prescribed by the Secretary, returns and return information may be disclosed to any person, including any person described in section 7513(a), to the extent necessary in connection with the processing, storage, transmission, and reproduction of such returns and return information, the programming, maintenance, repair, testing, and procurement of equipment, and the providing of other services, for purposes of tax administration.

**(o) Disclosure of returns and return information with respect to certain taxes****(1) Taxes imposed by subtitle E****(A) In general**

Returns and return information with respect to taxes imposed by subtitle E (relating to taxes on alcohol, tobacco, and firearms) shall be open to inspection by or disclosure to officers and employees of a Federal agency whose official duties require such inspection or disclosure.

**(B) Use in certain proceedings**

Returns and return information disclosed to a Federal agency under subparagraph (A) may be used in an action or proceeding (or in preparation for such action or proceeding) brought under section 625 of the American Jobs Creation Act of 2004 for the collection of any unpaid assessment or penalty arising under such Act.

**(2) Taxes imposed by chapter 35**

Returns and return information with respect to taxes imposed by chapter 35 (relating to taxes on wagering) shall, notwithstanding any other provision of this section, be open to inspection by or disclosure only to such person or persons and for such purpose or purposes as are prescribed by section 4424.

**(p) Procedure and recordkeeping****(1) Manner, time, and place of inspections**

Requests for the inspection or disclosure of a return or return information and such inspection or disclosure shall be made in such manner and at such time and place as shall be prescribed by the Secretary.

**(2) Procedure****(A) Reproduction of returns**

A reproduction or certified reproduction of a return shall, upon written request, be furnished to any person to whom disclosure or inspection of such return is authorized under this section. A reasonable fee may be prescribed for furnishing such reproduction or certified reproduction.

**(B) Disclosure of return information**

Return information disclosed to any person under the provisions of this title may be provided in the form of written documents, reproductions of such documents, films or photoimpressions, or electronically produced tapes, disks, or records, or by any other mode or means which the Secretary determines necessary or appropriate. A reasonable fee may be prescribed for furnishing such return information.

**(C) Use of reproductions**

Any reproduction of any return, document, or other matter made in accordance with this paragraph shall have the same legal status as the original, and 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.

**(3) Records of inspection and disclosure****(A) System of recordkeeping**

Except as otherwise provided by this paragraph, the Secretary shall maintain a permanent system of standardized records or accountings of all requests for inspection or disclosure of returns and return information (including the reasons for and dates of such requests) and of returns and return information inspected or disclosed under this section and section 6104(c). Notwithstanding the provisions of section 552a(c) of title 5, United States Code, the Secretary shall not be required to maintain a record or accounting of requests for inspection or disclosure of returns and return information, or of returns and return information inspected or disclosed, under the authority of subsections<sup>6</sup> (c), (e), (f)(5), (h)(1), (3)(A), or (4), (i)(4), or

<sup>6</sup> So in original. Probably should be "subsection".

(8)(A)(ii), (k)(1), (2), (6), (8), or (9), (l)(1), (4)(B), (5), (7), (8), (9), (10), (11), (12), (13), (14), (15), (16), (17), or (18), (m), or (n). The records or accountings required to be maintained under this paragraph shall be available for examination by the Joint Committee on Taxation or the Chief of Staff of such joint committee. Such record or accounting shall also be available for examination by such person or persons as may be, but only to the extent, authorized to make such examination under section 552a(c)(3) of title 5, United States Code.

**(B) Report by the Secretary**

The Secretary shall, within 90 days after the close of each calendar year, furnish to the Joint Committee on Taxation a report with respect to, or summary of, the records or accountings described in subparagraph (A) in such form and containing such information as such joint committee or the Chief of Staff of such joint committee may designate. Such report or summary shall not, however, include a record or accounting of any request by the President under subsection (g) for, or the disclosure in response to such request of, any return or return information with respect to any individual who, at the time of such request, was an officer or employee of the executive branch of the Federal Government. Such report or summary, or any part thereof, may be disclosed by such joint committee to such persons and for such purposes as the joint committee may, by record vote of a majority of the members of the joint committee, determine.

**(C) Public report on disclosures**

The Secretary shall, within 90 days after the close of each calendar year, furnish to the Joint Committee on Taxation for disclosure to the public a report with respect to the records or accountings described in subparagraph (A) which—

(i) provides with respect to each Federal agency, each agency, body, or commission described in subsection (d), (i)(3)(B)(i) or (7)(A)(ii), or (l)(6), and the Government Accountability Office the number of—

(I) requests for disclosure of returns and return information,

(II) instances in which returns and return information were disclosed pursuant to such requests or otherwise,

(III) taxpayers whose returns, or return information with respect to whom, were disclosed pursuant to such requests, and

(ii) describes the general purposes for which such requests were made,<sup>7</sup>

**(4) Safeguards**

Any Federal agency described in subsection (h)(2), (h)(5), (i)(1), (2), (3), (5), or (7), (j)(1), (2), or (5), (k)(8) or (10), (l)(1), (2), (3), (5), (10), (11), (13), (14), (17), or (22) or (o)(1)(A), the Government Accountability Office, the Congressional

Budget Office, or any agency, body, or commission described in subsection (d), (i)(3)(B)(i) or 7(A)(ii),<sup>8</sup> or (k)(10), (l)(6), (7), (8), (9), (12), (15), or (16), any appropriate State officer (as defined in section 6104(c)), or any other person described in subsection (k)(10), subsection (l)(10), (16), (18), (19), or (20), or any entity described in subsection (l)(21), shall, as a condition for receiving returns or return information—

(A) establish and maintain, to the satisfaction of the Secretary, a permanent system of standardized records with respect to any request, the reason for such request, and the date of such request made by or of it and any disclosure of return or return information made by or to it;

(B) establish and maintain, to the satisfaction of the Secretary, a secure area or place in which such returns or return information shall be stored;

(C) restrict, to the satisfaction of the Secretary, access to the returns or return information only to persons whose duties or responsibilities require access and to whom disclosure may be made under the provisions of this title;

(D) provide such other safeguards which the Secretary determines (and which he prescribes in regulations) to be necessary or appropriate to protect the confidentiality of the returns or return information;

(E) furnish a report to the Secretary, at such time and containing such information as the Secretary may prescribe, which describes the procedures established and utilized by such agency, body, or commission, the Government Accountability Office, or the Congressional Budget Office for ensuring the confidentiality of returns and return information required by this paragraph; and

(F) upon completion of use of such returns or return information—

(i) in the case of an agency, body, or commission described in subsection (d), (i)(3)(B)(i), (k)(10), or (l)(6), (7), (8), (9), or (16), any appropriate State officer (as defined in section 6104(c)), or any other person described in subsection (k)(10) or subsection (l)(10), (16), (18), (19), or (20) return to the Secretary such returns or return information (along with any copies made therefrom) or make such returns or return information undisclosable in any manner and furnish a written report to the Secretary describing such manner,

(ii) in the case of an agency described in subsections<sup>6</sup> (h)(2), (h)(5), (i)(1), (2), (3), (5) or (7), (j)(1), (2), or (5), (k)(8) or (10), (l)(1), (2), (3), (5), (10), (11), (12), (13), (14), (15), (17), or (22), or (o)(1)(A) or any entity described in subsection (l)(21),<sup>9</sup> the Government Accountability Office, or the Congressional Budget Office, either—

(I) return to the Secretary such returns or return information (along with any copies made therefrom),

(II) otherwise make such returns or return information undisclosable, or

<sup>8</sup> So in original. Probably should be “(7)(A)(ii).”

<sup>9</sup> So in original.

<sup>7</sup> So in original. The comma probably should be a period.

(III) to the extent not so returned or made undisclosable, ensure that the conditions of subparagraphs (A), (B), (C), (D), and (E) of this paragraph continue to be met with respect to such returns or return information, and

(iii) in the case of the Department of Health and Human Services for purposes of subsection (m)(6), destroy all such return information upon completion of its use in providing the notification for which the information was obtained, so as to make such information undisclosable;

except that the conditions of subparagraphs (A), (B), (C), (D), and (E) shall cease to apply with respect to any return or return information if, and to the extent that, such return or return information is disclosed in the course of any judicial or administrative proceeding and made a part of the public record thereof. If the Secretary determines that any such agency, body, or commission, including an agency, an appropriate State officer (as defined in section 6104(c)), or any other person described in subsection (k)(10) or subsection (l)(10), (16), (18), (19), or (20) or any entity described in subsection (l)(21),<sup>9</sup> or the Government Accountability Office or the Congressional Budget Office, has failed to, or does not, meet the requirements of this paragraph, he may, after any proceedings for review established under paragraph (7), take such actions as are necessary to ensure such requirements are met, including refusing to disclose returns or return information to such agency, body, or commission, including an agency, an appropriate State officer (as defined in section 6104(c)), or any other person described in subsection (k)(10) or subsection (l)(10), (16), (18), (19), or (20) or any entity described in subsection (l)(21),<sup>9</sup> or the Government Accountability Office or the Congressional Budget Office, until he determines that such requirements have been or will be met. In the case of any agency which receives any mailing address under paragraph (2), (4), (6), or (7) of subsection (m) and which discloses any such mailing address to any agent or which receives any information under paragraph (6)(A), (10), (12)(B), or (16) of subsection (l) and which discloses any such information to any agent, or any person including an agent described in subsection (l)(10) or (16), this paragraph shall apply to such agency and each such agent or other person (except that, in the case of an agent, or any person including an agent described in subsection (l)(10) or (16), any report to the Secretary or other action with respect to the Secretary shall be made or taken through such agency). For purposes of applying this paragraph in any case to which subsection (m)(6) applies, the term "return information" includes related blood donor records (as defined in section 1141(h)(2) of the Social Security Act).

**(5) Report on procedures and safeguards**

After the close of each calendar year, the Secretary shall furnish to each committee described in subsection (f)(1) a report which de-

scribes the procedures and safeguards established and utilized by such agencies, bodies, or commissions, the Government Accountability Office, and the Congressional Budget Office for ensuring the confidentiality of returns and return information as required by this subsection. Such report shall also describe instances of deficiencies in, and failure to establish or utilize, such procedures.

**(6) Audit of procedures and safeguards**

**(A) Audit by Comptroller General**

The Comptroller General may audit the procedures and safeguards established by such agencies, bodies, or commissions and the Congressional Budget Office pursuant to this subsection to determine whether such safeguards and procedures meet the requirements of this subsection and ensure the confidentiality of returns and return information. The Comptroller General shall notify the Secretary before any such audit is conducted.

**(B) Records of inspection and reports by the Comptroller General**

The Comptroller General shall—

(i) maintain a permanent system of standardized records and accountings of returns and return information inspected by officers and employees of the Government Accountability Office under subsection (i)(8)(A)(ii) and shall, within 90 days after the close of each calendar year, furnish to the Secretary a report with respect to, or summary of, such records or accountings in such form and containing such information as the Secretary may prescribe, and

(ii) furnish an annual report to each committee described in subsection (f) and to the Secretary setting forth his findings with respect to any audit conducted pursuant to subparagraph (A).

The Secretary may disclose to the Joint Committee any report furnished to him under clause (i).

**(7) Administrative review**

The Secretary shall by regulations prescribe procedures which provide for administrative review of any determination under paragraph (4) that any agency, body, or commission described in subsection (d) has failed to meet the requirements of such paragraph.

**(8) State law requirements**

**(A) Safeguards**

Notwithstanding any other provision of this section, no return or return information shall be disclosed after December 31, 1978, to any officer or employee of any State which requires a taxpayer to attach to, or include in, any State tax return a copy of any portion of his Federal return, or information reflected on such Federal return, unless such State adopts provisions of law which protect the confidentiality of the copy of the Federal return (or portion thereof) attached to, or the Federal return information reflected on, such State tax return.

**(B) Disclosure of returns or return information in State returns**

Nothing in subparagraph (A) shall be construed to prohibit the disclosure by an officer or employee of any State of any copy of any portion of a Federal return or any information on a Federal return which is required to be attached or included in a State return to another officer or employee of such State (or political subdivision of such State) if such disclosure is specifically authorized by State law.

**(q) Regulations**

The Secretary is authorized to prescribe such other regulations as are necessary to carry out the provisions of this section.

(Aug. 16, 1954, ch. 736, 68A Stat. 753; Pub. L. 88-563, §3(c), Sept. 2, 1964, 78 Stat. 844; Pub. L. 89-44, title VI, §601(a), June 21, 1965, 79 Stat. 153; Pub. L. 89-713, §4(a), Nov. 2, 1966, 80 Stat. 1109; Pub. L. 93-406, title II, §1022(h), Sept. 2, 1974, 88 Stat. 941; Pub. L. 94-202, §8(g), Jan. 2, 1976, 89 Stat. 1139; Pub. L. 94-455, title XII, §1202(a)(1), Oct. 4, 1976, 90 Stat. 1667; Pub. L. 95-210, §5, Dec. 13, 1977, 91 Stat. 1491; Pub. L. 95-600, title V, §503, title VII, §701(bb)(1)(A), (B), (2)-(5), Nov. 6, 1978, 92 Stat. 2879, 2921-2923; Pub. L. 96-249, title I, §127(a)(1), (2)(A)-(C), May 26, 1980, 94 Stat. 365, 366, as amended Pub. L. 96-611, §11(a)(1), Dec. 28, 1980, 94 Stat. 3573, and Pub. L. 98-369, div. A, title IV, §453(b)(5), July 18, 1984, 98 Stat. 820; Pub. L. 96-265, title IV, §408(a)-(2)(C), June 9, 1980, 94 Stat. 468, as amended Pub. L. 96-611, §11(a)(2)(A)-(B)(iii), Dec. 28, 1980, 94 Stat. 3573; Pub. L. 96-499, title III, §302(a), Dec. 5, 1980, 94 Stat. 2604; Pub. L. 96-589, §3(c), Dec. 24, 1980, 94 Stat. 3401; Pub. L. 96-598, §3(a), Dec. 24, 1980, 94 Stat. 3487; Pub. L. 97-34, title VII, §701(a), Aug. 13, 1981, 95 Stat. 340; Pub. L. 97-248, title III, §§356(a), (b)(1), 358(a), (b), Sept. 3, 1982, 96 Stat. 641, 645, 646, 648; Pub. L. 97-258, §3(f)(4)-(6), Sept. 13, 1982, 96 Stat. 1064; Pub. L. 97-365, §§7(a), (b), 8(a)-(c)(1), Oct. 25, 1982, 96 Stat. 1752-1754; Pub. L. 97-452, §2(c)(4), Jan. 12, 1983, 96 Stat. 2478; Pub. L. 98-21, title I, §121(c)(3)(A), (B), Apr. 20, 1983, 97 Stat. 83; Pub. L. 98-369, div. A, title IV, §§449(a), 453(a)-(b)(3), (6), div. B, title VI, §§2651(k), 2653(b)(3), 2663(j)(5)(E), July 18, 1984, 98 Stat. 818, 820, 1150, 1155, 1171; Pub. L. 98-378, §§19(b), 21(f)(1)-(4), Aug. 16, 1984, 98 Stat. 1322, 1325, 1326; Pub. L. 99-92, §8(h), Aug. 16, 1985, 99 Stat. 399; Pub. L. 99-335, title III, §310(a), (b), June 6, 1986, 100 Stat. 607, 608; Pub. L. 99-386, title II, §206(b), Aug. 22, 1986, 100 Stat. 823; Pub. L. 99-514, title XIV, §1411(b), title XV, §1568(a), title XVIII, §1899A(53), Oct. 22, 1986, 100 Stat. 2715, 2764, 2961; Pub. L. 100-485, title VII, §701(b)(1), (2)(A), (B), Oct. 13, 1988, 102 Stat. 2425, 2426; Pub. L. 100-647, title I, §§1012(bb)(3)(A), (B), 1014(e)(4), title VI, §6251, title VIII, §8008(c)(1), (2)(A), Nov. 10, 1988, 102 Stat. 3534, 3561, 3752, 3786, 3787; Pub. L. 100-690, title VII, §§7601(b)(1), (2), 7602(c), (d)(2), Nov. 18, 1988, 102 Stat. 4504, 4508; Pub. L. 101-239, title VI, §6202(a)(1)(A), (B), title VII, §7841(d)(1), Dec. 19, 1989, 103 Stat. 2226, 2227, 2428; Pub. L. 101-508, title IV, §4203(a)(2), title V, §5111(b)(1), (2), title VIII, §8051(a), title XI, §§11101(d)(6), 11212(b)(3), 11313(a), Nov. 5, 1990, 104 Stat. 1388-107, 1388-272, 1388-273, 1388-349, 1388-405, 1388-431, 1388-455; Pub. L. 101-650, title III, §321,

Dec. 1, 1990, 104 Stat. 5117; Pub. L. 102-568, title VI, §602(b), Oct. 29, 1992, 106 Stat. 4342; Pub. L. 103-66, title XIII, §§13401(a), 13402(a), (b), 13403(a), (b), 13444(a), 13561(a)(2), (e)(2)(B), Aug. 10, 1993, 107 Stat. 563-565, 570, 593, 595; Pub. L. 103-182, title V, §522(a), (b), Dec. 8, 1993, 107 Stat. 2161; Pub. L. 103-296, title I, §108(h)(6), title III, §311(b), Aug. 15, 1994, 108 Stat. 1487, 1525; Pub. L. 104-134, title III, §31001(g)(2), (i)(2), Apr. 26, 1996, 110 Stat. 1321-363, 1321-364; Pub. L. 104-168, title IV, §403(a), title IX, §902(a), title XII, §§1206(a)-(b)(4), 1207, July 30, 1996, 110 Stat. 1459, 1466, 1472, 1473; Pub. L. 104-188, title I, §1704(t)(41), Aug. 20, 1996, 110 Stat. 1889; Pub. L. 104-193, title I, §110(l)(2), formerly (l)(3), (l)(4), (5), title III, §316(g)(4), Aug. 22, 1996, 110 Stat. 2173, 2219, renumbered Pub. L. 105-33, title V, §5514(a)(2), Aug. 5, 1997, 111 Stat. 620; Pub. L. 105-33, title IV, §4631(c)(2), title V, §5514(a)(1), title XI, §11024(b)(1)-(7), Aug. 5, 1997, 111 Stat. 486, 620, 721, 722; Pub. L. 105-34, title IX, §976(c), title X, §§1023(a), 1026(a), (b)(1), title XII, §§1201(b)(2), 1205(c)(1), (3), 1283(a), (b), Aug. 5, 1997, 111 Stat. 899, 923-925, 994, 998, 1038; Pub. L. 105-65, title V, §542(b), Oct. 27, 1997, 111 Stat. 1412; Pub. L. 105-206, title I, §1101(b), title III, §§3702(a), (b), 3708(a), 3711(b), title VI, §§6007(f)(4), 6009(d), 6012(b)(2), (4), 6019(c), 6023(22), July 22, 1998, 112 Stat. 696, 776-778, 781, 810, 812, 819, 823, 826; Pub. L. 105-277, div. J, title I, §1006, title IV, §§4002(a), (h), 4006(a)(1), (2), Oct. 21, 1998, 112 Stat. 2681-900, 2681-906, 2681-907, 2681-912; Pub. L. 106-170, title V, §521(a)(1), Dec. 17, 1999, 113 Stat. 1925; Pub. L. 106-554, §1(a)(7) [title III, §§304(a), 310(a), 313(c), 319(8)(B),(17)], Dec. 21, 2000, 114 Stat. 2763, 2763A-632, 2763A-638, 2763A-643, 2763A-646, 2763A-647; Pub. L. 107-134, title II, §201(a)-(c)(8), Jan. 23, 2002, 115 Stat. 2440-2444; Pub. L. 107-147, title IV, §416(c)(1), Mar. 9, 2002, 116 Stat. 55; Pub. L. 107-210, div. A, title II, §202(b)(1), (2), Aug. 6, 2002, 116 Stat. 961; Pub. L. 107-296, title XI, §1112(j), Nov. 25, 2002, 116 Stat. 2277; Pub. L. 107-330, title III, §306, Dec. 6, 2002, 116 Stat. 2827; Pub. L. 108-89, title II, §201(a), Oct. 1, 2003, 117 Stat. 1132; Pub. L. 108-173, title I, §§101(e)(6), 105(e)(1)-(3), title VIII, §811(c)(1)-(2)(B), title IX, §900(e)(3), Dec. 8, 2003, 117 Stat. 2151, 2167, 2368, 2369, 2372; Pub. L. 108-311, title III, §§311(a), 317, 320(a), (b), title IV, §408(a)(24), Oct. 4, 2004, 118 Stat. 1180-1182, 1192; Pub. L. 108-357, title IV, §413(c)(27), Oct. 22, 2004, 118 Stat. 1509; Pub. L. 108-429, title II, §2004(a)(22), Dec. 3, 2004, 118 Stat. 2592; Pub. L. 109-135, title III, §305(a)(1), (b)(1), (c)(1), title IV, §§406(a), 412(rr)(3), (4), (yy), Dec. 21, 2005, 119 Stat. 2609, 2634, 2640; Pub. L. 109-280, title XII, §1224(b)(1)-(3), Aug. 17, 2006, 120 Stat. 1093; Pub. L. 109-432, div. A, title I, §122(a)(1), (b)(1), (c)(1), title IV, §421(a), (b), Dec. 20, 2006, 120 Stat. 2944, 2971, 2972; Pub. L. 110-28, title VIII, §8246(a)(2)(B), May 25, 2007, 121 Stat. 201; Pub. L. 110-142, §8(c)(1), Dec. 20, 2007, 121 Stat. 1807; Pub. L. 110-172, §11(a)(34)(A), Dec. 29, 2007, 121 Stat. 2487; Pub. L. 110-234, title IV, §4002(b)(1)(B), (H), (2)(O), May 22, 2008, 122 Stat. 1096, 1097; Pub. L. 110-245, title I, §108(a), (b), June 17, 2008, 122 Stat. 1631; Pub. L. 110-246, §4(a), title IV, §4002(b)(1)(B), (H), (2)(O), June 18, 2008, 122 Stat. 1664, 1857, 1858; Pub. L. 110-328, §3(b), Sept. 30, 2008, 122 Stat. 3572; Pub. L. 110-343, div. C, title IV, §402(a), (b), Oct. 3, 2008, 122 Stat. 3875, 3876;

Pub. L. 110-428, §2(a), (b), Oct. 15, 2008, 122 Stat. 4839; Pub. L. 111-3, title VII, §702(f)(1), (2), Feb. 4, 2009, 123 Stat. 110; Pub. L. 111-148, title I, §1414(a)(1), (b), (c), title III, §3308(b)(2), Mar. 23, 2010, 124 Stat. 236, 237, 474; Pub. L. 111-152, title I, §1004(a)(1)(B), Mar. 30, 2010, 124 Stat. 1034; Pub. L. 111-192, title I, §103(a), June 25, 2010, 124 Stat. 1282; Pub. L. 111-198, §4(a)-(d), July 2, 2010, 124 Stat. 1356, 1357; Pub. L. 112-240, title II, §209(a)-(b)(2), Jan. 2, 2013, 126 Stat. 2324, 2325.)

#### REFERENCES IN TEXT

The Federal Rules of Criminal Procedure, referred to in subsecs. (h)(4)(D) and (i)(4)(A)(ii), are set out in the Appendix to Title 18, Crimes and Criminal Procedure.

The District of Columbia Retirement Protection Act of 1997, referred to in subsecs. (i)(7)(B)(i) and (l)(16), is subtitle A (§§11001-11087) of title XI of Pub. L. 105-33, Aug. 5, 1997, 111 Stat. 715, which amended this section and section 7213 of this title and enacted provisions set out as a note below. For complete classification of this Act to the Code, see Tables.

The Census of Agriculture Act of 1997, referred to in subsec. (j)(5), is Pub. L. 105-113, Nov. 21, 1997, 111 Stat. 2274, which enacted section 2204g of Title 7, Agriculture, amended sections 1991 and 2276 of Title 7 and section 9 of Title 13, Census, repealed section 142 of Title 13, and enacted provisions set out as a note under section 1991 of Title 7. For complete classification of this Act to the Code, see Short Title of 1997 Amendment note set out under section 2201 of Title 7 and Tables.

The Social Security Act, referred to in subsecs. (l)(1)(A), (B), (5), (6)(A)(i), (7), (8)(B), (12)(C)(ii)(I), (E)(i), (19)(A), (C), (20)(A), (B)(i), (21)(A), (22)(A), (B), (m)(6), (7), and (p)(4), is act Aug. 14, 1935, ch. 531, 49 Stat. 620, which is classified generally to chapter 7 (§301 et seq.) of Title 42, The Public Health and Welfare. Parts A and D of title IV and parts A and B of title XVIII of the Act are classified generally to parts A (§601 et seq.) and D (§651 et seq.) of subchapter IV and parts A (§1395c et seq.) and B (§1395j et seq.) of subchapter XVIII, respectively, of chapter 7 of Title 42. Titles I, X, XIV, XVI, XVIII, XIX, and XXI of the Act are classified generally to subchapters I (§301 et seq.), X (§1201 et seq.), XIV (§1351 et seq.), XVI (§1381 et seq.), XVIII (§1395 et seq.), XIX (§1396 et seq.), and XXI (§1397aa et seq.), respectively, of chapter 7 of Title 42. Sections 232, 454, 1106, 1131, 1141, 1143, 1616, 1818, 1839, 1860D-13, 1860D-14, 1860D-31, 1862, and 1866 of the Act are classified to sections 432, 654, 1306, 1320b-1, 1320b-11, 1320b-13, 1382e, 1395i-2, 1395r, 1395w-113, 1395w-114, 1395w-141, 1395y, and 1395cc, respectively, of Title 42. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

The Railroad Retirement Act, referred to in subsec. (l)(1)(C), probably means the Railroad Retirement Act of 1974, which is act Aug. 29, 1935, ch. 812, as amended generally by Pub. L. 93-445, title I, §101, Oct. 16, 1974, 88 Stat. 1305, and is classified generally to subchapter IV (§231 et seq.) of chapter 9 of Title 45, Railroads. For further details and complete classification of this Act to the Code, see Codification note set out preceding section 231 of Title 45, section 231t of Title 45, and Tables.

The Employee Retirement Income Security Act of 1974, referred to in subsec. (l)(2), is Pub. L. 93-406, Sept. 2, 1974, 88 Stat. 829, as amended. Titles I and IV of the Employee Retirement Income Security Act of 1974 are classified generally to subchapters I (§1001 et seq.) and IV (§1301 et seq.) of chapter 18 of Title 29, Labor. For complete classification of this Act to the Code, see Short Title note set out under section 1001 of Title 29 and Tables.

Section 212(a) of Pub. L. 93-66, referred to in subsec. (l)(7)(D)(iii), (vii), is set out as a note under section 1382 of Title 42, The Public Health and Welfare.

The Food and Nutrition Act of 2008, referred to in subsec. (l)(7)(D)(vi), is Pub. L. 88-525, Aug. 31, 1964, 78 Stat. 703, which is classified generally to chapter 51

(§2011 et seq.) of Title 7, Agriculture. For complete classification of this Act to the Code, see Short Title note set out under section 2011 of Title 7 and Tables.

The Higher Education Act of 1965, referred to in subsecs. (l)(13)(C) and (m)(4)(A)(i), (ii)(I), (B)(i), (ii), is Pub. L. 89-329, Nov. 8, 1965, 79 Stat. 1219, as amended. Subpart 1 of part A of title IV of the Act is classified generally to subpart 1 (§1070a et seq.) of part A of subchapter IV of chapter 28 of Title 20, Education. Parts B, D, and E of title IV of the Act are classified to parts B (§1071 et seq.), C (§1087a et seq.), and D (§1087aa et seq.) of subchapter IV of chapter 28 of Title 20, respectively. For complete classification of this Act to the Code, see Short Title note set out under section 1001 of Title 20 and Tables.

The Patient Protection and Affordable Care Act, referred to in subsec. (l)(21)(A), (B), is Pub. L. 111-148, Mar. 23, 2010, 124 Stat. 119. Sections 1331 and 1402 of the Act are classified to sections 18051 and 18071, respectively, of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 18001 of Title 42 and Tables.

Section 3(a)(1) of the Migration and Refugee Assistance Act of 1962, referred to in subsec. (m)(4)(A)(ii)(II), is classified to section 2602(a)(1) of Title 22, Foreign Relations and Intercourse.

The Public Health Service Act, referred to in subsec. (m)(5), is act July 1, 1944, ch. 373, 58 Stat. 682, as amended. Part C and subparts I and II of part C of title VII of the Act were classified generally to part C (§294 et seq.) and subparts I (§294 et seq.) and II (§294m et seq.), respectively, of part C of subchapter V of chapter 6A of Title 42, The Public Health and Welfare, and were omitted in the general revision of subchapter V of chapter 6A by Pub. L. 102-408, title I, §102, Oct. 13, 1992, 106 Stat. 1994. Pub. L. 102-408 enacted a new part C, relating to training in primary health care, which is classified to part C (§293j et seq.) of subchapter V of chapter 6A of Title 42. See subparts I (§292 et seq.) and II (§292q et seq.), respectively, of part A of revised subchapter V of chapter 6A of Title 42. Subpart II of part B of title VIII of such Act was redesignated part E of title VIII of such Act by Pub. L. 105-392, title I, §123(2), Nov. 13, 1998, 112 Stat. 3562, and is classified generally to part E (§297a et seq.) of subchapter VI of chapter 6A of Title 42. Section 737 of the Act was classified to section 294j of Title 42 and was omitted in the general revision of subchapter V by Pub. L. 102-408. Pub. L. 102-408 enacted a new section 737 of act July 1, 1944, relating to scholarships, which is classified to section 293a of Title 42. See section 292o(2) of Title 42. For complete classification of this Act to the Code, see Short Title note set out under section 201 of Title 42 and Tables.

The American Jobs Creation Act of 2004, referred to in subsec. (o)(1)(B), is Pub. L. 108-357, Oct. 22, 2004, 118 Stat. 1418. Section 625 of the Act is classified to section 518d of Title 7, Agriculture. For complete classification of this Act to the Code, see Short Title of 2004 Amendments note set out under section 1 of this title and Tables.

#### CODIFICATION

Pub. L. 110-234 and Pub. L. 110-246 made identical amendments to this section. The amendments by Pub. L. 110-234 were repealed by section 4(a) of Pub. L. 110-246.

Section 1224(b)(1) to (3) of Pub. L. 109-280, which directed the amendment of section 6103 without specifying the act to be amended, was executed to this section, which is section 6103 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress. See 2006 Amendment notes below.

#### AMENDMENTS

2013—Subsec. (a)(3). Pub. L. 112-240, §209(b)(1), inserted “subsection (k)(10),” after “subsection (e)(1)(D)(iii),”.

Subsec. (k)(10). Pub. L. 112-240, §209(a), amended par. (10) generally. Prior to amendment, par. (10) related to

disclosure of certain return information to certain prison officials.

Subsec. (p)(4). Pub. L. 112-240, § 209(b)(2)(A), (C), inserted “subsection (k)(10),” before “subsection (l)(10),” in introductory provisions and “subsection (k)(10) or” before “subsection (l)(10),” in two places in concluding provisions.

Subsec. (p)(4)(F)(i). Pub. L. 112-240, § 209(b)(2)(B), inserted “subsection (k)(10) or” before “subsection (l)(10),”

2010—Subsec. (a)(3). Pub. L. 111-148, § 1414(b), substituted “(20), or (21)” for “or (20)”.

Subsec. (k)(10). Pub. L. 111-198, § 4(d), substituted “to certain prison officials” for “of prisoners to Federal Bureau of Prisons” in heading.

Subsec. (k)(10)(A). Pub. L. 111-198, § 4(a), inserted “and the head of any State agency charged with the responsibility for administration of prisons” after “the head of the Federal Bureau of Prisons” and substituted “Federal or State prison” for “Federal prison”.

Subsec. (k)(10)(B). Pub. L. 111-198, § 4(b), inserted “and the head of any State agency charged with the responsibility for administration of prisons” after “the head of the Federal Bureau of Prisons” and “or agency” after “such Bureau”.

Subsec. (l)(20). Pub. L. 111-148, § 3308(b)(2)(A), inserted “and part D base beneficiary premium increase” after “part B premium subsidy adjustment” in heading.

Subsec. (l)(20)(A). Pub. L. 111-148, § 3308(b)(2)(B)(i), inserted “or increase under section 1860D-13(a)(7)” after “section 1839(i)” in introductory provisions.

Subsec. (l)(20)(A)(vii). Pub. L. 111-148, § 3308(b)(2)(B)(ii), inserted “or increase under section 1860D-13(a)(7) of such Act” after “subsection (i) of such section”.

Subsec. (l)(20)(B). Pub. L. 111-148, § 3308(b)(2)(C), designated existing provisions as cl. (i) and inserted heading, inserted “or increase under such section 1860D-13(a)(7) or for the purpose of resolving taxpayer appeals with respect to any such premium adjustment or increase” before period at end, and added cl. (ii).

Subsec. (l)(21). Pub. L. 111-148, § 1414(a)(1), added par. (21).

Subsec. (l)(21)(A)(iv). Pub. L. 111-152, § 1004(a)(1)(B), substituted “modified adjusted gross” for “modified gross”.

Subsec. (l)(22). Pub. L. 111-192, § 103(a)(1), added par. (22).

Subsec. (p)(4). Pub. L. 111-198, § 4(c), inserted “(k)(10),” before “(l)(6)” in introductory provisions.

Pub. L. 111-192, § 103(a)(2), substituted “(17), or (22)” for “or (17)” in introductory provisions.

Pub. L. 111-148, § 1414(c)(1), (3), inserted “, or any entity described in subsection (l)(21),” after “or (20)” in introductory provisions and “or any entity described in subsection (l)(21),” after “or (20)” in two places in concluding provisions.

Subsec. (p)(4)(F)(ii). Pub. L. 111-192, § 103(a)(2), substituted “(17), or (22)” for “or (17)” in introductory provisions.

Pub. L. 111-148, § 1414(c)(2), inserted “or any entity described in subsection (l)(21),” after “or (o)(1)(A)” in introductory provisions.

2009—Subsec. (o)(1). Pub. L. 111-3, § 702(f)(1), designated existing provisions as subpar. (A), inserted heading, realigned margins, and added subpar. (B).

Subsec. (p)(4). Pub. L. 111-3, § 702(f)(2), substituted “(o)(1)(A)” for “(o)(1)” in introductory provisions.

Subsec. (p)(4)(F)(ii). Pub. L. 111-3, § 702(f)(2), substituted “(o)(1)(A)” for “(o)(1)” in introductory provisions.

2008—Subsec. (a)(3). Pub. L. 110-328, § 3(b)(1), inserted “(10),” after “(6),”

Subsec. (i)(3)(C)(iv). Pub. L. 110-343, § 402(a), struck out cl. (iv). Text read as follows: “No disclosure may be made under this subparagraph after December 31, 2007.”

Subsec. (i)(7)(E). Pub. L. 110-343, § 402(b), struck out subpar. (E). Text read as follows: “No disclosure may be made under this paragraph after December 31, 2007.”

Subsec. (k)(10). Pub. L. 110-428, § 2(a), added par. (10).

Subsec. (l)(7). Pub. L. 110-246, § 4002(b)(1)(H), (2)(O), substituted “Food and Nutrition Act of 2008” for “Food Stamp Act” in heading.

Pub. L. 110-245, § 108(a), struck out “Clause (viii) shall not apply after September 30, 2008.” at end of concluding provisions.

Subsec. (l)(7)(D)(vi). Pub. L. 110-246, § 4002(b)(1)(B), (2)(O), substituted “Food and Nutrition Act of 2008” for “Food Stamp Act of 1977”.

Subsec. (l)(7)(D)(viii)(III). Pub. L. 110-245, § 108(b), substituted “sections 1710(a)(2)(G), 1710(a)(3), and 1710(b)” for “sections 1710(a)(1)(I), 1710(a)(2), 1710(b), and 1712(a)(2)(B)”.

Subsec. (l)(10). Pub. L. 110-328, § 3(b)(2)(A), substituted “(c), (d), (e), or (f)” for “(c), (d), or (e)” in heading.

Subsec. (l)(10)(A). Pub. L. 110-328, § 3(b)(2)(A), (B), in introductory provisions, substituted “(c), (d), (e), or (f)” for “(c), (d), or (e)” and inserted “, to officers and employees of the Department of Labor for purposes of facilitating the exchange of data in connection with a request made under subsection (f)(5) of section 6402,” after “section 6402”.

Subsec. (l)(10)(B). Pub. L. 110-328, § 3(b)(2)(C), inserted cl. (i) designation after “(B)” and added cl. (ii).

Pub. L. 110-328, § 3(b)(2)(A), substituted “(c), (d), (e), or (f)” for “(c), (d), or (e)” in two places.

Subsec. (p)(4). Pub. L. 110-428, § 2(b), substituted “(k)(8) or (10)” for “(k)(8)” in introductory provisions.

Pub. L. 110-328, § 3(b)(3)(A), (C), in introductory provisions, substituted “(l)(10), (16),” for “(l)(16),” and, in concluding provisions, substituted “(l)(10), (16),” for “(l)(16),” the first two places appearing, inserted “(10),” after “paragraph (6)(A),” and substituted “(l)(10) or (16)” for “(l)(16)” the last two places appearing.

Subsec. (p)(4)(F)(i). Pub. L. 110-328, § 3(b)(3)(B), substituted “(l)(10), (16),” for “(l)(16),”

Subsec. (p)(4)(F)(ii). Pub. L. 110-428, § 2(b), substituted “(k)(8) or (10)” for “(k)(8)”.

2007—Subsec. (b)(5)(A)(i). Pub. L. 110-172 struck out “the Canal Zone,” after “the Virgin Islands.”

Subsec. (e)(10). Pub. L. 110-142 added par. (10).

Subsec. (k)(5). Pub. L. 110-28 substituted “tax return preparer” for “income tax return preparer” in two places and “tax return preparers” for “income tax return preparers” in two places.

2006—Subsec. (a)(2). Pub. L. 109-280, § 1224(b)(1), inserted “or section 6104(c)” after “this section”. See Codification note above.

Subsec. (b)(5). Pub. L. 109-432, § 421(a), reenacted heading without change and amended text of par. (5) generally. Prior to amendment, text read as follows: “The term ‘State’ means—

“(A) any of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Canal Zone, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands, and

“(B) for purposes of subsections (a)(2), (b)(4), (d)(1), (h)(4), and (p) any municipality—

“(i) with a population in excess of 250,000 (as determined under the most recent decennial United States census data available),

“(ii) which imposes a tax on income or wages, and

“(iii) with which the Secretary (in his sole discretion) has entered into an agreement regarding disclosure.”

Subsec. (d)(5)(B). Pub. L. 109-432, § 122(a)(1), substituted “2007” for “2006”.

Subsec. (d)(6). Pub. L. 109-432, § 421(b), added par. (6).

Subsec. (i)(3)(C)(iv), (7)(E). Pub. L. 109-432, § 122(b)(1), substituted “2007” for “2006”.

Subsec. (l)(13)(D). Pub. L. 109-432, § 122(c)(1), substituted “2007” for “2006”.

Subsec. (p)(3)(A). Pub. L. 109-280, § 1224(b)(2), inserted “and section 6104(c)” after “this section” in first sentence. See Codification note above.

Subsec. (p)(4). Pub. L. 109-280, § 1224(b)(3)(A), (C), inserted “, any appropriate State officer (as defined in section 6104(c)),” before “or any other person” in introductory provisions and “, an appropriate State officer

(as defined in section 6104(c)),” after “including an agency” in two places in concluding provisions. See Codification note above.

Subsec. (p)(4)(F)(i). Pub. L. 109–280, § 1224(b)(3)(B), inserted “any appropriate State officer (as defined in section 6104(c)),” before “or any other person”. See Codification note above.

2005—Subsec. (d)(5)(B). Pub. L. 109–135, § 305(a)(1), substituted “December 31, 2006” for “December 31, 2005”.

Subsec. (i)(3)(C)(iv). Pub. L. 109–135, § 305(b)(1), substituted “December 31, 2006” for “December 31, 2005”.

Subsec. (i)(7)(E). Pub. L. 109–135, § 305(b)(1), substituted “December 31, 2006” for “December 31, 2005”.

Subsec. (i)(8)(A), (B)(i), (ii). Pub. L. 109–135, § 412(rr)(3), substituted “Government Accountability Office” for “General Accounting Office”.

Subsec. (l)(13)(D). Pub. L. 109–135, § 305(c)(1), substituted “December 31, 2006” for “December 31, 2005”.

Subsec. (l)(17). Pub. L. 109–135, § 406(a), substituted “subsection (f), (i)(8), or (p)” for “subsection (f), (i)(7), or (p)”.

Subsec. (p)(3)(C)(i). Pub. L. 109–135, § 412(rr)(4), substituted “Government Accountability Office” for “General Accounting Office” in introductory provisions.

Subsec. (p)(4). Pub. L. 109–135, § 412(yy)(3), in concluding provisions, substituted “If the Secretary determines that any such agency, body, or commission, including an agency or any other person described in subsection (l)(16), (18), (19), or (20), or the Government Accountability Office or the Congressional Budget Office, has failed to, or does not, meet the requirements of this paragraph, he may, after any proceedings for review established under paragraph (7), take such actions as are necessary to ensure such requirements are met, including refusing to disclose returns or return information to such agency, body, or commission, including an agency or any other person described in subsection (l)(16), (18), (19), or (20), or the Government Accountability Office or the Congressional Budget Office, until he determines that such requirements have been or will be met.” for “If the Secretary determines that any such agency, body, or commission, including an agency or any other person described in subsection (l)(16), (17), (19), or (20), or the Government Accountability Office or the Congressional Budget Office has failed to, or does not, meet the requirements of this paragraph, he may, after any proceedings for review established under paragraph (7), take such actions as are necessary to ensure such requirements are met, including refusing to disclose returns or return information to such agency, body, or commission, including an agency or any other person described in subsection (l)(16), (17), (19), or (20), or the Government Accountability Office or the Congressional Budget Office until he determines that such requirements have been or will be met.” after “public record thereof.”

Pub. L. 109–135, § 412(yy)(1), reenacted heading without change and amended introductory provisions generally. Prior to amendment, introductory provisions read as follows: “Any Federal agency described in subsection (h)(2), (h)(5), (i)(1), (2), (3), (5), or (7), (j)(1), (2), or (5), (k)(8), (l)(1), (2), (3), (5), (10), (11), (13), (14), or (17), or (o)(1), the Government Accountability Office, the Congressional Budget Office, or any agency, body, or commission described in subsection (d), (i)(3)(B)(i) or (7)(A)(ii), or (l)(6), (7), (8), (9), (12), (15), or (16) or any other person described in subsection (l)(16), (17), (19), or (20) shall, as a condition for receiving returns or return information—”.

Pub. L. 109–135, § 412(rr)(4), substituted “Government Accountability Office” for “General Accounting Office” wherever appearing.

Subsec. (p)(4)(F)(i). Pub. L. 109–135, § 412(yy)(2), amended cl. (i) generally. Prior to amendment, cl. (i) read as follows: “in the case of an agency, body, or commission described in subsection (d), (i)(3)(B)(i), or (l)(6), (7), (8), (9), or (16), or any other person described in subsection (l)(16), (17), (19), or (20) return to the Secretary such returns or return information (along with any copies made therefrom) or make such returns or re-

turn information undisclosable in any manner and furnish a written report to the Secretary describing such manner.”.

Subsec. (p)(5), (6)(B)(i). Pub. L. 109–135, § 412(rr)(4), substituted “Government Accountability Office” for “General Accounting Office”.

2004—Subsec. (d)(5). Pub. L. 108–311, § 311(a), amended heading and text generally. Prior to amendment, text read as follows: “The Secretary shall disclose taxpayer identities and signatures for purposes of the demonstration project described in section 976 of the Taxpayer Relief Act of 1997. Subsections (a)(2) and (p)(4) and sections 7213 and 7213A shall not apply with respect to disclosures or inspections made pursuant to this paragraph.”

Subsec. (e)(1)(D)(iv) to (vi). Pub. L. 108–357, § 413(c)(27), redesignated cls. (v) and (vi) as (iv) and (v), respectively, and struck out former cl. (iv) which read as follows: “if the corporation was a foreign personal holding company, as defined by section 552, any person who was a shareholder during any part of a period covered by such return if with respect to that period, or any part thereof, such shareholder was required under section 551 to include in his gross income undistributed foreign personal holding company income of such company.”.

Subsec. (i)(3)(C)(iv). Pub. L. 108–311, § 320(a), substituted “December 31, 2005” for “December 31, 2003”.

Subsec. (i)(7)(A)(v). Pub. L. 108–311, § 320(b), added cl. (v).

Subsec. (i)(7)(E). Pub. L. 108–311, § 320(a), substituted “December 31, 2005” for “December 31, 2003”.

Subsec. (l)(13)(D). Pub. L. 108–311, § 317, substituted “December 31, 2005” for “December 31, 2004”.

Subsec. (p)(4). Pub. L. 108–429, which directed the substitution of “or (18)” for “or (17)” after “any other person described in subsection (l)(16)” wherever appearing, could not be executed because the phrase “or (17)” did not appear subsequent to amendment by Pub. L. 108–173. See 2003 Amendment notes below.

Pub. L. 108–311, § 408(a)(24), which directed substitution of “subsection (l)(16) or (18)” for “subsection (l)(16) or (17)” wherever appearing, could not be executed because “subsection (l)(16) or (17)” did not appear subsequent to amendment by Pub. L. 108–173. See 2003 Amendment note below.

2003—Subsec. (a)(3). Pub. L. 108–173, § 811(c)(2)(A), substituted “(19), or (20)” for “or (19)”.

Pub. L. 108–173, § 105(e)(2), substituted “(16), or (19)” for “or (16)”.

Subsec. (l)(7)(D)(ii). Pub. L. 108–173, § 101(e)(6), inserted “or subsidies provided under section 1860D–14 of such Act” after “Social Security Act”.

Subsec. (l)(12)(B). Pub. L. 108–173, § 900(e)(3)(A), substituted “Centers for Medicare & Medicaid Services” for “Health Care Financing Administration” in introductory provisions.

Subsec. (l)(12)(C). Pub. L. 108–173, § 900(e)(3)(B), substituted “Centers for Medicare & Medicaid Services” for “Health Care Financing Administration” in heading and introductory provisions.

Subsec. (l)(13)(D). Pub. L. 108–89 substituted “December 31, 2004” for “September 30, 2003”.

Subsec. (l)(19). Pub. L. 108–173, § 105(e)(1), added par. (19).

Subsec. (l)(20). Pub. L. 108–173, § 811(c)(1), added par. (20).

Subsec. (p)(4). Pub. L. 108–173, § 811(c)(2)(B), substituted “(l)(16), (17), (19), or (20)” for “(l)(16), (17), or (19)” wherever appearing.

Pub. L. 108–173, § 105(e)(3), substituted “(l)(16), (17), or (19)” for “(l)(16) or (17)” wherever appearing.

2002—Subsec. (a)(2). Pub. L. 107–134, § 201(c)(1), inserted “any local law enforcement agency receiving information under subsection (i)(7)(A),” after “State.”.

Subsec. (b)(11). Pub. L. 107–134, § 201(c)(2), added par. (11).

Subsec. (i)(3). Pub. L. 107–134, § 201(c)(3), inserted “or terrorist” after “criminal” in heading.

Subsec. (i)(3)(C). Pub. L. 107–134, § 201(a), added subpar. (C).

Subsec. (i)(4)(A). Pub. L. 107-134, §201(c)(4)(A), inserted “or (7)(C)” after “paragraph (1)” in introductory provisions.

Subsec. (i)(4)(B). Pub. L. 107-134, §201(c)(4)(B), substituted “(3)(A) or (C), or (7)” for “or (3)(A)”.

Subsec. (i)(6). Pub. L. 107-134, §201(c)(5), substituted “(3)(A) or (C)” for “(3)(A)” and “(7), or (8)” for “or (7)”.

Subsec. (i)(7). Pub. L. 107-134, §201(b), added par. (7). Former par. (7) redesignated (8).

Subsec. (i)(8). Pub. L. 107-134, §201(b), redesignated par. (7) as (8).

Subsec. (i)(8)(A)(i). Pub. L. 107-296 substituted “, the Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice, or the Tax and Trade Bureau, Department of the Treasury,” for “or the Bureau of Alcohol, Tobacco and Firearms”.

Subsec. (l)(7)(D). Pub. L. 107-330 substituted “September 30, 2008” for “September 30, 2003” in second sentence of concluding provisions.

Subsec. (l)(8). Pub. L. 107-147, §416(c)(1)(A), substituted “Federal, State, and local” for “State and local” in heading.

Subsec. (l)(8)(A). Pub. L. 107-147, §416(c)(1)(B), inserted “Federal or (18)” before “State or local”.

Subsec. (l)(8)(B). Pub. L. 107-210, §202(b)(1), added par. (18).

Subsec. (p)(3)(A). Pub. L. 107-210, §202(b)(2)(A), substituted “(17), or (18)” for “or (17)”.

Pub. L. 107-134, §201(c)(6)(A), substituted “(8)(A)(ii)” for “(7)(A)(ii)”.

Subsec. (p)(3)(C)(i). Pub. L. 107-134, §201(c)(6)(B), substituted “(i)(3)(B)(i) or (7)(A)(ii)” for “(i)(3)(B)(i)” in introductory provisions.

Subsec. (p)(4). Pub. L. 107-210, §202(b)(2)(B), inserted “or (17)” after “any other person described in subsection (l)(16)” wherever appearing.

Pub. L. 107-134, §201(c)(7)(A), in introductory provisions, substituted “(i)(1), (2), (3), (5), or (7),” for “(i)(1), (2), (3), or (5),” and “(i)(3)(B)(i) or (7)(A)(ii),” for “(i)(3)(B)(i),”.

Subsec. (p)(4)(F)(ii). Pub. L. 107-134, §201(c)(7)(B), substituted “(i)(1), (2), (3), (5) or (7),” for “(i)(1), (2), (3), or (5),” in introductory provisions.

Subsec. (p)(6)(B)(i). Pub. L. 107-134, §201(c)(8), substituted “(i)(8)(A)(ii)” for “(i)(7)(A)(ii)”.

2000—Subsec. (b)(2)(D). Pub. L. 106-554, §1(a)(7) [title III, §304(a)], added subpar. (D).

Subsec. (e)(1)(D)(v). Pub. L. 106-554, §1(a)(7) [title III, §319(8)(B)], amended cl. (v) generally. Prior to amendment, cl. (v) read as follows: “if the corporation was an electing small business corporation under subchapter S of chapter 1, any person who was a shareholder during any part of the period covered by such return during which an election was in effect, or”.

Subsec. (j)(6). Pub. L. 106-554, §1(a)(7) [title III, §310(a)(1)], added par. (6).

Subsec. (k)(6). Pub. L. 106-554, §1(a)(7) [title III, §313(c)], substituted “certain” for “internal revenue” in heading and inserted “and an officer or employee of the Office of Treasury Inspector General for Tax Administration” after “internal revenue officer or employee” in text.

Subsec. (p)(4). Pub. L. 106-554, §1(a)(7) [title III, §§310(a)(2)(A)(i), (iv), 319(17)(A)], in introductory provisions, inserted “the Congressional Budget Office,” after “General Accounting Office,” struck out second comma after “(13)”, and substituted “(7), (8), (9), (12), (15), or (16) or any other person described in subsection (l)(16) shall, as a condition” for “(7), (8), (9), (12), or (15) shall, as a condition”, and in concluding provisions, inserted “or the Congressional Budget Office” after “General Accounting Office” in two places.

Subsec. (p)(4)(E). Pub. L. 106-554, §1(a)(7) [title III, §310(a)(2)(A)(ii)], substituted “commission, the General Accounting Office, or the Congressional Budget Office” for “commission or the General Accounting Office”.

Subsec. (p)(4)(F)(ii). Pub. L. 106-554, §1(a)(7) [title III, §§310(a)(2)(A)(iii), 319(17)(B)], struck out second comma after “(14)” and substituted “the General Accounting Office, or the Congressional Budget Office,” for “or the General Accounting Office,”.

Subsec. (p)(5). Pub. L. 106-554, §1(a)(7) [title III, §310(a)(2)(B)], substituted “commissions, the General Accounting Office, and the Congressional Budget Office” for “commissions and the General Accounting Office”.

Subsec. (p)(6)(A). Pub. L. 106-554, §1(a)(7) [title III, §310(a)(2)(C)], inserted “and the Congressional Budget Office” after “commissions”.

1999—Subsec. (b)(2)(C). Pub. L. 106-170 added subpar. (C).

1998—Subsec. (d)(5). Pub. L. 105-206, §6009(d), substituted “section 976 of the Taxpayer Relief Act of 1997. Subsections (a)(2) and (p)(4) and sections 7213 and 7213A shall not apply with respect to disclosures or inspections made pursuant to this paragraph.” for “section 967 of the Taxpayer Relief Act of 1997.”

Subsec. (e)(1)(A)(ii) to (iv). Pub. L. 105-206, §6007(f)(4), redesignated cls. (iii) and (iv) as (ii) and (iii), respectively, and struck out former cl. (ii) which read as follows: “if property transferred by that individual to a trust is sold or exchanged in a transaction described in section 644, the trustee or trustees, jointly or separately, of such trust to the extent necessary to ascertain any amount of tax imposed upon the trust by section 644,”.

Subsec. (e)(6). Pub. L. 105-206, §6019(c), substituted “(5), (8), or (9)” for “or (5)”.

Subsec. (f)(5). Pub. L. 105-206, §3708(a), added par. (5).

Subsec. (h)(4)(A). Pub. L. 105-206, §6023(22), inserted “if” before “the taxpayer is a party to”.

Subsec. (h)(5). Pub. L. 105-277, §4002(a), redesignated par. (5), relating to Internal Revenue Service Oversight Board, as (6).

Pub. L. 105-206, §1101(b), added par. (5), relating to Internal Revenue Service Oversight Board.

Subsec. (h)(6). Pub. L. 105-277, §4002(a), redesignated par. (5), relating to Internal Revenue Service Oversight Board, as (6).

Subsec. (j)(5). Pub. L. 105-277, §4006(a)(1), added par. (5).

Subsec. (k)(8), (9). Pub. L. 105-206, §6012(b)(2), redesignated par. (8), relating to disclosure of information to administer section 6311, as (9).

Subsec. (l)(10). Pub. L. 105-206, §3711(b), in heading substituted “subsection (c), (d), or (e) of section 6402” for “section 6402(c) or 6402(d)” and in text substituted “(c), (d), or (e)” for “(c) or (d)” wherever appearing.

Subsec. (l)(13)(D). Pub. L. 105-277, §1006, substituted “September 30, 2003” for “September 30, 1998”.

Subsec. (l)(17). Pub. L. 105-206, §3702(a), added par. (17).

Subsec. (p)(3)(A). Pub. L. 105-277, §4002(h), inserted “(f)(5),” after “(c), (e),”.

Pub. L. 105-206, §6012(b)(4), provided that section 1205(c)(3) of Pub. L. 105-34 shall be applied as if it struck “or (8)” and inserted “(8), or (9)”. See 1997 Amendment note below.

Pub. L. 105-206, §3702(b)(1), substituted “(16), or (17)” for “or (16)”.

Subsec. (p)(4). Pub. L. 105-277, §4006(a)(2), substituted “(j)(1), (2), or (5)” for “(j)(1) or (2)” in introductory provisions.

Pub. L. 105-206, §3702(b)(2), substituted “, (14), or (17)” for “or (14)” in introductory provisions.

Subsec. (p)(4)(F)(ii). Pub. L. 105-277, §4006(a)(2), substituted “(j)(1), (2), or (5)” for “(j)(1) or (2)”.

Pub. L. 105-206, §3702(b)(3), substituted “, (15), or (17)” for “or (15)”.

1997—Subsec. (a)(3). Pub. L. 105-33, §11024(b)(2), substituted “(6), (12), or (16)” for “(6) or (12)”.

Subsec. (d)(5). Pub. L. 105-34, §976(c), added par. (5).

Subsec. (e)(1)(A)(iv). Pub. L. 105-34, §1201(b)(2), struck out “or 59(j)” after “section 1(g)”.

Subsec. (h)(5), (6). Pub. L. 105-34, §1283(a), redesignated par. (6) as (5) and struck out heading and text of former par. (5). Text read as follows: “In connection with any judicial proceeding described in paragraph (4) to which the United States is a party, the Secretary shall respond to a written inquiry from an attorney of the Department of Justice (including a United States

attorney) involved in such proceeding or any person (or his legal representative) who is a party to such proceeding as to whether an individual who is a prospective juror in such proceeding has or has not been the subject of any audit or other tax investigation by the Internal Revenue Service. The Secretary shall limit such response to an affirmative or negative reply to such inquiry."

Subsec. (i)(7)(B)(i). Pub. L. 105-33, §11024(b)(3), inserted "or by a Trustee as defined in the District of Columbia Retirement Protection Act of 1997," after "(other than an agency referred to in subparagraph (A))".

Subsec. (k)(8). Pub. L. 105-34, §1205(c)(1), added par. (8) relating to disclosure of information to administer section 6311.

Pub. L. 105-34, §1026(a), added par. (8) relating to levies on certain government payments.

Subsec. (l)(7)(D). Pub. L. 105-65 struck out at end "Clause (ix) shall not apply after September 30, 1998."

Pub. L. 105-34, §1023(a), which directed amendment of subsec. (l)(7)(D)(viii) by striking "1998" and inserting "2003", was executed by substituting "2003" for "1998" after "Clause (viii) shall not apply after September 30," in concluding provisions to reflect the probable intent of Congress. The word "1998" did not appear in subsec. (l)(7)(D)(viii).

Subsec. (l)(10). Pub. L. 105-33, §5514(a)(1), repealed Pub. L. 104-193, §110(l)(4). See 1996 Amendment notes below.

Subsec. (l)(12)(F). Pub. L. 105-33, §4631(c)(2), struck out heading and text of subpar. (F). Text read as follows: "Subparagraphs (A) and (B) shall not apply to—

"(i) any request made after September 30, 1998, and  
 "(ii) any request made before such date for information relating to—

"(I) 1997 or thereafter in the case of subparagraph (A), or  
 "(II) 1998 or thereafter in the case of subparagraph (B)."

Subsec. (l)(16). Pub. L. 105-33, §11024(b)(1), added par. (16).

Subsec. (p)(3)(A). Pub. L. 105-34, §1205(c)(3), which directed the substitution of "(6), or (8)" for "(or (6))" was executed by substituting "(8), or (9)" for "(or (8))". See 1998 Amendment note above.

Pub. L. 105-34, §1026(b)(1)(A), substituted "(6), or (8)" for "(or (6))".

Pub. L. 105-33, §11024(b)(4), substituted "(15), or (16)" for "(or (15))".

Subsec. (p)(4). Pub. L. 105-34, §1283(b), substituted "(h)(5)" for "(h)(6)" in introductory provisions and in subpar. (F)(ii).

Pub. L. 105-34, §1026(b)(1)(B), inserted "(k)(8)," after "(j)(1) or (2)," in introductory provisions and in subpar. (F)(ii).

Pub. L. 105-33, §11024(b)(7)(B)-(F), substituted "to such agency, body, or commission, including an agency or any other person described in subsection (l)(16)," for "to such agency, body, or commission", and ", (12)(B), or (16)" for "(or (12)(B))", and inserted "or any person including an agent described in subsection (l)(16)," before "this paragraph shall", "or other person" before "(except that)", and "or any person including an agent described in subsection (l)(16)," before "any report". Amendments were executed to provisions following subpar. (F)(iii) to reflect the probable intent of Congress, notwithstanding directory language directing amendment of "section 6103(p)(4)(F) in the matter following clause (iii)".

Pub. L. 105-33, §11024(b)(7)(A), which directed amendment of "section 6103(p)(4)(F) in the matter following clause (iii)" by inserting after "any such agency, body or commission" and before the words "for the General Accounting Office" the words "including an agency or any other person described in subsection (l)(16)," was executed by making the insertion after "any such agency, body, or commission" and before "or the General Accounting Office" in concluding provisions following subpar. (F)(iii) to reflect the probable intent of Congress.

Pub. L. 105-33, §11024(b)(5), which directed substitution of "(12), or (16), or any other person described in subsection (l)(16)" for "(or (12))" in introductory provisions, could not be executed because the words "(or (12))" did not appear subsequent to amendment by Pub. L. 104-168, §1206(b)(3)(C). See 1996 Amendments note below.

Pub. L. 105-33, §5514(a)(1), repealed Pub. L. 104-193, §110(l)(5). See 1996 Amendments note below.

Subsec. (p)(4)(F)(i). Pub. L. 105-33, §11024(b)(6), substituted "(9), or (16), or any other person described in subsection (l)(16)" for "(or (9))".

1996—Subsec. (a)(3). Pub. L. 104-193, §316(g)(4)(B)(i), substituted "paragraph (6) or (12) of subsection (l)" for "(l)(12)".

Subsec. (c). Pub. L. 104-168, §1207, substituted "request for or consent to such disclosure" for "written request for or consent to such disclosure".

Subsec. (e)(1)(A)(iv). Pub. L. 104-188, §1704(t)(41), substituted "section 1(g) or 59(j)" for "section 1(i) or 59(j)".

Subsec. (e)(8). Pub. L. 104-168, §403(a), added par. (8).

Subsec. (e)(9). Pub. L. 104-168, §902(a), added par. (9).

Subsec. (i)(8). Pub. L. 104-168, §1206(b)(1), struck out par. (8) which read as follows:

"(8) DISCLOSURE OF RETURNS FILED UNDER SECTION 6050I.—The Secretary may, upon written request, disclose returns filed under section 6050I to officers and employees of any Federal agency whose official duties require such disclosure for the administration of Federal criminal statutes not related to tax administration."

Subsec. (l)(3)(C). Pub. L. 104-134, §31001(i)(2), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: "For purposes of this paragraph, the term 'included Federal loan program' means any program—

"(i) under which the United States or a Federal agency makes, guarantees, or insures loans, and

"(ii) with respect to which there is in effect a determination by the Director of the Office of Management and Budget (which has been published in the Federal Register) that the application of this paragraph to such program will substantially prevent or reduce future delinquencies under such program."

Subsec. (l)(6)(B). Pub. L. 104-193, §316(g)(4)(A), added subpar. (B). Former subpar. (B) redesignated (C).

Subsec. (l)(6)(C). Pub. L. 104-193, §316(g)(4)(B)(ii), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: "The Secretary shall disclose return information under subparagraph (A) only for purposes of, and to the extent necessary in, establishing and collecting child support obligations from, and locating, individuals owing such obligations."

Pub. L. 104-193, §316(g)(4)(A), redesignated subpar. (B) as (C).

Subsec. (l)(7)(D)(i). Pub. L. 104-193, §110(l)(2), formerly §110(l)(3), as renumbered by Pub. L. 105-33, §5514(a)(2), substituted "a State program funded" for "aid to families with dependent children provided under a State plan approved".

Subsec. (l)(10). Pub. L. 104-193, §110(l)(4)(A), which directed substitution of "(c), (d), or (e)" for "(c) or (d)" wherever appearing, was repealed by Pub. L. 105-33, §5514(a)(1).

Subsec. (l)(10)(A). Pub. L. 104-134, §31001(g)(2), inserted "and to officers and employees of the Department of the Treasury in connection with such reduction" after "6402" in introductory provisions.

Subsec. (l)(10)(B). Pub. L. 104-193, §110(l)(4)(B), which directed insertion, at end, of "Any return information disclosed with respect to section 6402(e) shall only be disclosed to officers and employees of the State agency requesting such information.", was repealed by Pub. L. 105-33, §5514(a)(1).

Subsec. (l)(15). Pub. L. 104-168, §1206(a), added par. (15).

Subsec. (p)(3)(A). Pub. L. 104-168, §1206(b)(2), substituted "or (7)(A)(ii)" for "(7)(A)(ii), or (8)" and "(14), or (15)" for "(or (14))".

Subsec. (p)(4). Pub. L. 104-193, §316(g)(4)(B)(iii), substituted "paragraph (6)(A) or (12)(B) of subsection (l)"

for “subsection (l)(12)(B)” in provisions following subpar. (F)(iii).

Pub. L. 104-193, §110(l)(5), which directed substitution, in introductory provisions, of “(9), (10), or (12)” for “(9), or (12)” and “(5)” for “(5), (10)”, was repealed by Pub. L. 105-33, §5514(a)(1).

Pub. L. 104-168, §1206(b)(3)(B), which directed amendment of introductory provisions of par. (4) by substituting “(i)(3)(B)(i),” for “(i)(3)(B)(i), or (8)”, was executed by making the substitution for “(i)(3)(B)(i) or (8)” to reflect the probable intent of Congress.

Pub. L. 104-168, §1206(b)(3)(A), (C), substituted “or (5)” for “(5), or (8)” and “(9), (12), or (15)” for “(9), or (12)” in introductory provisions.

Subsec. (p)(4)(F)(ii). Pub. L. 104-168, §1206(b)(4), substituted “or (5)” for “(5), or (8)” and “(14), or (15)” for “or (14)”.

1994—Subsec. (l)(5). Pub. L. 103-296, §311(b), substituted “for the purpose of—” for “for the purpose of”, inserted subpar. (A) designation, substituted “program; or” for “program.”, and added subpar. (B).

Pub. L. 103-296, §108(h)(6), substituted “Social Security Administration” for “Department of Health and Human Services” in heading and “Commissioner of Social Security” for “Secretary of Health and Human Services” in text.

1993—Subsec. (d)(4). Pub. L. 103-66, §13444(a), added par. (4).

Subsec. (l)(7). Pub. L. 103-66, §13403(b), inserted “, or certain housing assistance programs” after “Code” in heading.

Subsec. (l)(7)(D). Pub. L. 103-66, §§13401(a), 13403(a)(4), in closing provisions, substituted “September 30, 1998” for “September 30, 1997” in second sentence and inserted at end “Clause (ix) shall not apply after September 30, 1998.”

Subsec. (l)(7)(D)(ix). Pub. L. 103-66, §13403(a)(1)–(3), added cl. (ix).

Subsec. (l)(12)(B)(i). Pub. L. 103-66, §13561(a)(2)(A), inserted “, above an amount (if any) specified by the Secretary of Health and Human Services,” after “section 3401(a)”.

Subsec. (l)(12)(B)(ii). Pub. L. 103-66, §13561(a)(2)(B), inserted “, above an amount (if any) specified by the Secretary of Health and Human Services,” after “wages”.

Subsec. (l)(12)(E)(ii). Pub. L. 103-66, §13561(e)(2)(B), amended heading and text of cl. (ii) generally. Prior to amendment, text read as follows: “The term ‘group health plan’ means—

“(I) any group health plan (as defined in section 5000(b)(1)), and

“(II) any large group health plan (as defined in section 5000(b)(2)).”

Subsec. (l)(12)(F)(i). Pub. L. 103-66, §13561(a)(2)(C)(i), substituted “1998” for “1995”.

Subsec. (l)(12)(F)(ii)(I). Pub. L. 103-66, §13561(a)(2)(C)(ii), substituted “1997” for “1994”.

Subsec. (l)(12)(F)(ii)(II). Pub. L. 103-66, §13561(a)(2)(C)(iii), substituted “1998” for “1995”.

Subsec. (l)(13). Pub. L. 103-66, §13402(a), added par. (13).

Subsec. (l)(14). Pub. L. 103-182, §522(a), added par. (14).

Subsec. (m)(4). Pub. L. 103-66, §13402(b)(1), amended par. heading generally, substituting “Individuals who owe an overpayment of Federal Pell grants or who have defaulted on student loans administered by the Department of Education” for “Individuals who have defaulted on student loans administered by the Department of Education”.

Subsec. (m)(4)(A). Pub. L. 103-66, §13402(b)(1), amended heading and text subpar. (A) generally. Prior to amendment, text read as follows: “Upon written request by the Secretary of Education, the Secretary may disclose the mailing address of any taxpayer who has defaulted on a loan—

“(i) made under part B or E of title IV of the Higher Education Act of 1965, or

“(ii) made pursuant to section 3(a)(1) of the Migration and Refugee Assistance Act of 1962 to a student at an institution of higher education,

for use only by officers, employees, or agents of the Department of Education for purposes of locating such taxpayer for purposes of collecting such loan.”

Subsec. (m)(4)(B)(i). Pub. L. 103-66, §13402(b)(2)(A), substituted “under part B or D” for “under part B”.

Subsec. (m)(4)(B)(ii). Pub. L. 103-66, §13402(b)(2)(B), substituted “under subpart 1 of part A, or part D or E, of title IV” for “under part E of title IV”.

Subsec. (p)(3)(A). Pub. L. 103-182, §522(b), substituted “(13), or (14)” for “or (13)”.

Pub. L. 103-66, §13402(b)(3)(A), substituted “(11), (12), or (13), (m)” for “(11), or (12), (m)”.

Subsec. (p)(4). Pub. L. 103-182, §522(b), substituted “(13), or (14)” for “or (13)” in introductory provisions.

Pub. L. 103-66, §13402(b)(3)(B)(i), substituted “(10), (11), or (13),” for “(10), or (11),” in introductory provisions.

Subsec. (p)(4)(F)(ii). Pub. L. 103-182, §522(b), substituted “(13), or (14)” for “or (13)”.

Pub. L. 103-66, §13402(b)(3)(B)(ii), substituted “(11), (12), or (13),” for “(11), or (12),”.

1992—Subsec. (l)(7)(D). Pub. L. 102-568, §602(b)(1), substituted “September 30, 1997” for “September 30, 1992” in concluding provisions.

Subsec. (l)(7)(D)(viii)(II), (III). Pub. L. 102-568, §602(b)(2), substituted “1315” for “415” in subcl. (II) and “sections 1710(a)(1)(I), 1710(a)(2), 1710(b), and 1712(a)(2)(B)” for “section 610(a)(1)(I), 610(a)(2), 610(b), and 612(a)(2)(B)” in subcl. (III).

1990—Subsec. (e)(1)(A)(iv). Pub. L. 101-508, §11101(d)(6), which directed the substitution of “section 1(g)” for “section 1(j)”, could not be executed because “section 1(j)” did not appear in text after amendment by Pub. L. 100-647, §1014(e)(4). See 1988 Amendment note below.

Subsec. (k)(7). Pub. L. 101-508, §11212(b)(3), added par. (7).

Subsec. (l)(7). Pub. L. 101-508, §8051(a), substituted “, the Food Stamp Act of 1977, or title 38, United States Code” for “or the Food Stamp Act of 1977” in heading and added cl. (viii) and concluding provisions at end of subpar. (D).

Subsec. (l)(12)(F). Pub. L. 101-508, §4203(a)(2), substituted “September 30, 1995” for “September 30, 1991” in cl. (i), “1994” for “1990” in cl. (ii)(I), and “1995” for “1991” in cl. (ii)(II).

Subsec. (m)(7). Pub. L. 101-508, §5111(b)(1), added par. (7).

Subsec. (n). Pub. L. 101-508, §11313(a), substituted “the programming” for “and the programming” and inserted “and the providing of other services.”.

Subsec. (p)(4). Pub. L. 101-508, §5111(b)(2), which directed the substitution of “paragraph (2), (4), (6), or (7) of subsection (m)” for “subsection (m)(2), (4), or (6)” in the provisions of par. (4) “following subparagraph (f)(iii)”, was executed by making the substitution in the provisions following subpar. (F)(iii), to reflect the probable intent of Congress.

1989—Subsec. (a)(3). Pub. L. 101-239, §6202(a)(1)(B)(i), inserted “(l)(12),” after “subsection (e)(1)(D)(iii),”.

Subsec. (d)(1). Pub. L. 101-239, §7841(d)(1), struck out “45,” after “32, 44,”.

Subsec. (l)(12). Pub. L. 101-239, §6202(a)(1)(A), added par. (12).

Subsec. (p)(3)(A). Pub. L. 101-239, §6202(a)(1)(B)(ii), substituted “(11), or (12)” for “or (11)”.

Subsec. (p)(4). Pub. L. 101-239, §6202(a)(1)(B)(v), inserted “or which receives any information under subsection (l)(12)(B) and which discloses any such information to any agent” after “address to any agency” in penultimate sentence.

Pub. L. 101-239, §6202(a)(1)(B)(iii), substituted “(9), or (12) shall” for “or (9) shall” in introductory provisions.

Subsec. (p)(4)(F)(ii). Pub. L. 101-239, §6202(a)(1)(B)(iv), substituted “(11), or (12)” for “or (11)”.

1988—Subsec. (b)(5)(A). Pub. L. 100-647, §1012(bb)(3)(B), substituted “and the Commonwealth of the Northern Mariana Islands” for “the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau”.

Subsec. (b)(5)(B)(i). Pub. L. 100-647, § 6251, substituted “250,000” for “2,000,000”.

Subsec. (d). Pub. L. 100-690, § 7602(d)(2), amended subsec. (d) heading generally, inserting “and State and local law enforcement agencies” after “officials”.

Subsec. (d)(3). Pub. L. 100-690, § 7602(c), added par. (3).  
Subsec. (e)(1)(A)(iv). Pub. L. 100-647, § 1014(e)(4), substituted “section 1(i) or 59(j)” for “section 1(j)”.

Subsec. (i)(8). Pub. L. 100-690, § 7601(b)(1), added par. (8).

Subsec. (k)(4). Pub. L. 100-647, § 1012(bb)(3)(A), substituted “or other convention or bilateral agreement” and “such convention or bilateral agreement” for “or other convention” and “such convention”, respectively.

Subsec. (l)(10). Pub. L. 100-485, § 701(b)(1), amended par. (10) generally. Prior to amendment, par. (10) read as follows:

“(A) RETURN INFORMATION FROM INTERNAL REVENUE SERVICE.—The Secretary may, upon receiving a written request, disclose to officers and employees of an agency seeking a reduction under section 6402(c) or 6402(d)—

“(i) the fact that a reduction has been made or has not been made under such subsection with respect to any person;

“(ii) the amount of such reduction; and

“(iii) taxpayer identifying information of the person against whom a reduction was made or not made.

“(B) RESTRICTION ON USE OF DISCLOSED INFORMATION.—Any officers and employees of an agency receiving return information under subparagraph (A) shall use such information only for the purposes of, and to the extent necessary in, establishing appropriate agency records or in the defense of any litigation or administrative procedure ensuing from reduction made under section 6402(c) or section 6402(d).”

Subsec. (l)(11), (12). Pub. L. 100-485, § 701(b)(2)(A), redesignated former par. (12) as (11) and struck out former par. (11) which related to disclosure of certain information to State agencies seeking a reduction under section 6402(c) and restricted use of that information.

Subsec. (m)(6). Pub. L. 100-647, § 8008(c)(1), added par. (6).

Subsec. (p)(3)(A). Pub. L. 100-690, § 7601(b)(2)(A), substituted “(7)(A)(ii), or (8)” for “or (7)(A)(ii)”.

Pub. L. 100-485, § 701(b)(2)(B), substituted “(10), or (11)” for “(10), (11), or (12)”.

Subsec. (p)(4). Pub. L. 100-690, § 7601(b)(2)(B), in introductory provisions substituted “(5), or (8)” for “or (5)” and “(i)(3)(B)(i) or (8)” for “(i)(3)(B)(i)”.

Pub. L. 100-647, § 8008(c)(2)(A)(ii), (iii), in concluding provisions substituted “(m)(2), (4), or (6)” for “(m)(2) or (4)” and inserted at end “For purposes of applying this paragraph in any case to which subsection (m)(6) applies, the term ‘return information’ includes related blood donor records (as defined in section 1141(h)(2) of the Social Security Act).”

Pub. L. 100-485, § 701(b)(2)(B), substituted “(10), or (11)” for “(10), (11), or (12)” in introductory provisions.

Subsec. (p)(4)(F)(i). Pub. L. 100-647, § 8008(c)(2)(A)(i)(I), substituted “manner,” for “manner; and”.

Subsec. (p)(4)(F)(ii). Pub. L. 100-690, § 7601(b)(2)(C), substituted “(5), or (8)” for “or (5)”.

Pub. L. 100-485, § 701(b)(2)(B), substituted “(10), or (11)” for “(10), (11), or (12)”.

Subsec. (p)(4)(F)(iii). Pub. L. 100-647, § 8008(c)(2)(A)(i), added cl. (iii).

1986—Subsec. (b)(5). Pub. L. 99-514, § 1568(a)(1), amended par. (5) generally. Prior to amendment, par. (5) read as follows: “The term ‘State’ means any of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Canal Zone, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands.”

Subsec. (b)(10). Pub. L. 99-514, § 1568(a)(2), added par. (10).

Subsec. (e)(1)(A)(iv). Pub. L. 99-514, § 1411(b), added cl. (iv).

Subsec. (l)(7)(D)(v). Pub. L. 99-514, § 1899A(53), substituted “this title” for “this Code”.

Subsec. (l)(12). Pub. L. 99-335, § 310(a), added par. (12).  
Subsec. (p)(3)(A). Pub. L. 99-335, § 310(b)(1), substituted “(10), (11), or (12)” for “(10), or (11)”.

Subsec. (p)(4). Pub. L. 99-335, § 310(b)(2), substituted “(10), (11), or (12)” for “(10), or (11)” in provisions preceding subpar. (A) and in subpar. (F)(ii).

Subsec. (p)(5). Pub. L. 99-386 substituted “year” for “quarter”.

1985—Subsec. (m)(4). Pub. L. 99-92, § 8(h)(1), inserted “administered by the Department of Education” in heading.

Subsec. (m)(5). Pub. L. 99-92, § 8(h)(2), added par. (5).

1984—Subsec. (a)(2). Pub. L. 98-369, § 2651(k)(2), substituted “, any local child support enforcement agency, or any local agency administering a program listed in subsection (l)(7)(D)” for “or of any local child support enforcement agency”.

Subsec. (d)(1). Pub. L. 98-369, § 449(a), substituted “44, 45, 51” for “44, 51”.

Subsec. (l)(5). Pub. L. 98-369, § 2663(j)(5)(E), substituted “Secretary of Health and Human Services” for “Secretary of Health, Education, and Welfare” in heading and text.

Subsec. (l)(6)(A)(i). Pub. L. 98-378, § 19(b)(1), inserted “social security account number (or numbers, if the individual involved has more than one such number).”

Subsec. (l)(7). Pub. L. 98-369, § 2651(k)(1), substituted provisions relating to information disclosure to Federal, State and local agencies administering programs under the Social Security Act or the Food Stamp Act of 1977 for former provisions which related to information disclosure by the Social Security Administration to the Department of Agriculture and State food stamp agencies.

Pub. L. 98-369, § 453(b)(5), amended directory language of Pub. L. 96-249, § 127(a)(1). See 1980 Amendment note below.

Subsec. (l)(8). Pub. L. 98-369, § 453(b)(6), directed that the par. (7) added by Pub. L. 96-265 be redesignated as par. (8). See 1980 Amendment note below.

Subsec. (l)(8)(A). Pub. L. 98-378, § 19(b)(2), substituted “social security account numbers, net earnings” for “net earnings”.

Subsec. (l)(9). Pub. L. 98-369, § 453(a), added par. (9).

Subsec. (l)(10). Pub. L. 98-369, § 2653(b)(3)(A), added par. (10).

Subsec. (l)(11). Pub. L. 98-378, § 21(f)(1), added par. (11).

Subsec. (p)(3)(A). Pub. L. 98-378, § 21(f)(2), substituted “(10), or (11)” for “or (10)”.

Pub. L. 98-369, § 2653(b)(3)(B)(i), substituted “(9), or (10)” for “or (9)”.

Pub. L. 98-369, § 453(b)(1), which directed that “(5), (7), (8), or (9)” be substituted for “(5), or (7)”, was executed by substituting “(5), (7), (8), or (9)” for “(5), (7), or (8)” to reflect the probable intent of Congress.

Subsec. (p)(4). Pub. L. 98-378, § 21(f)(3), substituted “(10), or (11)” for “or (10)” in provisions preceding subpar. (A).

Pub. L. 98-369, § 2653(b)(3)(B)(ii), substituted “(l)(1), (2), (3), (5), or (10)” for “(l)(1), (2), (3), or (5)” in provisions preceding subpar. (A).

Pub. L. 98-369, § 453(b)(2), which directed that “(7), (8), or (9)” be substituted for “or (7)” in provisions preceding subpar. (A), was executed by substituting “(7), (8), or (9)” for “(7), or (8)” to reflect the probable intent of Congress.

Subsec. (p)(4)(F)(i). Pub. L. 98-369, § 453(b)(3), which directed that “(l)(6), (7), (8), or (9)” be substituted for “(l)(6) or (7)”, was executed by substituting “(l)(6), (7), (8), or (9)” for “(l)(6), (7), or (8)” to reflect the probable intent of Congress.

Subsec. (p)(4)(F)(ii). Pub. L. 98-378, § 21(f)(4), substituted “(10), or (11)” for “or (10)”.

Pub. L. 98-369, § 2653(b)(3)(B)(iii), substituted “(l)(1), (2), (3), (5), or (10)” for “(l)(1), (2), (3), or (5)”.

1983—Subsec. (h)(6). Pub. L. 98-21, § 121(c)(3)(A), added par. (6).

Subsec. (m)(2). Pub. L. 97-452 substituted “sections 3711, 3717, and 3718 of title 31” for “section 3 of the Fed-

eral Claims Collection Act of 1966 (31 U.S.C. 952)", wherever appearing.

Subsec. (p)(4). Pub. L. 98-21, § 121(c)(3)(B), inserted "(h)(6)," after "(h)(2)," in introductory provisions.

Subsec. (p)(4)(F)(ii). Pub. L. 98-21, § 121(c)(3)(B), inserted "(h)(6)," after "(h)(2)."

1982—Subsec. (a)(3). Pub. L. 97-365, § 8(c)(1), substituted "paragraph (2) or (4)(B) of subsection (m)" for "subsection (m)(4)(B)".

Subsec. (i)(1) to (5). Pub. L. 97-248, § 356(a), added pars. (1) to (5). Former pars. (1) to (5) were struck out.

Subsec. (i)(6). Pub. L. 97-248, § 356(a), added par. (6). Former par. (6) redesignated (7).

Subsec. (i)(7). Pub. L. 97-258, § 3(f)(4), substituted "section 713 of title 31, United States Code" for "section 117 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 67)" in subpar. (A)(i). Notwithstanding the directory language that amendment be made to subsec. (i)(6), the amendment was executed to subsec. (i)(7) to reflect the probable intent of Congress and the intervening redesignation of subsec. (i)(6) as (i)(7) by Pub. L. 97-248.

Pub. L. 97-248, §§ 356(a), 358(a), (b), redesignated former par. (6) as (7) and, in par. (7) as so redesignated, substituted "subparagraph (C)" for "subparagraph (B)" in subpar. (A), added subpar. (B), redesignated former subpar. (B) as (C), and in subpar. (C) as so redesignated substituted "subparagraph (A) or (B)" for "subparagraph (A)".

Subsec. (l)(3). Pub. L. 97-365, § 7(a), substituted provisions relating to the disclosure to heads of Federal agencies administering Federal loan programs whether or not an applicant for a loan under such program has a tax delinquent account, for provisions which related to disclosure of returns and return information to Privacy Protection Study Commission.

Subsec. (l)(4)(A)(ii). Pub. L. 97-258, § 3(f)(5), substituted "section 330 of title 31, United States Code" for "section 3 of the Act of July 7, 1884 (23 Stat. 258; 31 U.S.C. 1026)".

Subsec. (m)(2). Pub. L. 97-365, § 8(a), designated existing provisions as subpar. (A), inserted reference to exception provided by subpar. (B) and substituted "disclose the mailing address of a taxpayer for use by officers, employees, or agents of a Federal agency for purposes of locating such taxpayer" for "disclose the mailing address of a taxpayer to officers and employees of an agency personally and directly engaged in, and solely for their use in, preparation for any administrative or judicial proceeding (or investigation which may result in such a proceeding)", and added subpar. (B).

Pub. L. 97-258, § 3(f)(6), substituted "section 3711 of title 31, United States Code" for "section 3 of the Federal Claims Collection Act of 1966".

Subsec. (p)(3)(A). Pub. L. 97-248, § 356(b)(1)(A), substituted "(7)(A)(ii)" for "(6)(A)(ii)".

Subsec. (p)(3)(C)(i). Pub. L. 97-365, § 7(b)(1), substituted "(l)(6)" for "(l)(3) or (6)".

Pub. L. 97-248, § 356(b)(1)(B), inserted ", (i)(3)(B)(i)," after "described in subsection (d)".

Subsec. (p)(3)(C)(i)(II). Pub. L. 97-248, § 356(b)(1)(C), inserted "or otherwise" after "such requests".

Subsec. (p)(4). Pub. L. 97-365, § 7(b)(2), substituted "(l)(1), (2), (3)," for "(l)(1), (2)," and "(l)(6)," for "(l)(3), (6)," in introductory provisions, and in subpar. (F)(ii) substituted "(l)(1), (2), (3), or (5), or (o)(1)," for "(l)(1), (2), or (5), or (o)(1), the commission described in subsection (l)(3)".

Pub. L. 97-365, § 8(b), inserted last sentence providing that in the case of any agency which receives any mailing address under subsection (m)(2) or (4) and which discloses any such mailing address to any agent, this paragraph shall apply to such agency and each such agent (except that, in the case of an agent, any report to the Secretary or other action with respect to the Secretary shall be made or taken through such agency).

Pub. L. 97-248, § 356(b)(1)(D), (E), substituted "(i)(1), (2), (3), or (5)" for "(i)(1), (2), or (5)" wherever appearing, and inserted ", (i)(3)(B)(i)," after "(d)" wherever appearing.

Subsec. (p)(6)(B)(i). Pub. L. 97-248, § 356(b)(1)(F), substituted "subsection (i)(7)(A)(ii)" for "subsection (i)(6)(A)(ii)".

1981—Subsec. (b)(2). Pub. L. 97-34 inserted prohibition against disclosure of methods for selection of tax returns for audit.

1980—Subsec. (d). Pub. L. 96-598 designated existing provision as par. (1), inserted heading "In general" and in text substituted "to receive the returns" for "to receive the return", and added par. (2).

Subsec. (e)(4). Pub. L. 96-589, § 3(c)(1), added par. (4). Former par. (4), relating to public inspection of returns of persons whose property was in the hands of a trustee in bankruptcy or receiver, was struck out.

Subsec. (e)(5). Pub. L. 96-589, § 3(c)(1), added par. (5). Former par. (5) redesignated (6).

Subsec. (e)(6). Pub. L. 96-589, § 3(c)(1), (2), redesignated former par. (5) as (6), and in par. (6) as so redesignated, inserted reference to par. (5). Former par. (6) redesignated (7).

Subsec. (e)(7). Pub. L. 96-589, § 3(c)(1), redesignated former par. (6) as (7).

Subsec. (l)(7). Pub. L. 96-249, § 127(a)(1), as amended by Pub. L. 96-611, § 11(a)(1), and Pub. L. 98-369, § 453(b)(5), added par. (7). Paragraph as originally enacted by Pub. L. 96-249 was designated subsec. (i)(7), but was redesignated subsec. (l)(7) through amendment by Pub. L. 96-611 and Pub. L. 98-369.

Subsec. (l)(8). Pub. L. 96-265, § 408(a)(1), as amended by Pub. L. 96-611, § 11(a)(2)(A), added par. (8). Paragraph as originally enacted by Pub. L. 96-265 was designated (7), but was redesignated (8) through the amendment by Pub. L. 96-611.

Subsec. (m)(4)(A). Pub. L. 96-499 substituted references to Secretary of Education for references to Commissioner of Education, designated existing provisions in part as cl. (i) and, as so designated, inserted reference to part B of title IV of the Higher Education Act of 1965, added cl. (ii), and provided that such disclosures were for use only by officers, employees, or agents of the Department of Education.

Subsec. (m)(4)(B). Pub. L. 96-499 substituted references to Secretary of Education for references to Commissioner of Education, designated existing provisions in part as cl. (ii), and added cl. (i).

Subsec. (p)(3)(A). Pub. L. 96-265, § 408(a)(2)(A), as amended by Pub. L. 96-611, § 11(a)(2)(B)(i), substituted "(l)(1), (4)(B), (5), (7), or (8)" for "(l)(1), (4)(B), (5), or (7)". Section 408(a)(2)(A) of Pub. L. 96-265 was amended by Pub. L. 96-611 to reflect the redesignations of subsec. (l)(7) and (8) by Pub. L. 96-611.

Pub. L. 96-249, § 127(a)(2)(A), substituted "(l)(1), (4)(B), (5), or (7)" for "(l)(1) or (4)(B) or (5)".

Subsec. (p)(4). Pub. L. 96-265, § 408(a)(2)(B), as amended by Pub. L. 96-611, § 11(a)(2)(B)(ii), substituted "(l)(3), (6), (7), or (8)" for "(l)(3), (6), or (7)" in introductory provisions. Section 408(a)(2)(B) of Pub. L. 96-265 was amended by Pub. L. 96-611 to reflect the redesignations of subsec. (l)(7) and (8) by Pub. L. 96-611.

Pub. L. 96-249, § 127(a)(2)(B), substituted "(l)(3), (6), or (7)" for "(l)(3) or (6)" in provisions preceding subpar. (A).

Subsec. (p)(4)(F)(i). Pub. L. 96-265, § 408(a)(2)(C), as amended by Pub. L. 96-611, § 11(a)(2)(B)(iii), substituted "(l)(6), (7), or (8)" for "(l)(6) or (7)". Section 408(a)(2)(C) of Pub. L. 96-265 was amended by Pub. L. 96-611 to reflect the redesignations of subsec. (l)(7) and (8) by Pub. L. 96-611.

Pub. L. 96-249, 127(a)(2)(C), substituted "(l)(6) or (7)" for "(l)(6)".

1978—Subsec. (a)(3). Pub. L. 95-600, § 701(bb)(1)(B), inserted "subsection (m)(4)(B)," after "subsection (e)(1)(D)(iii)".

Subsec. (d). Pub. L. 95-600, § 701(bb)(2), inserted "31," after "21, 23, 24,".

Subsec. (h)(2). Pub. L. 95-600, § 503(a), substituted "In a matter involving tax administration, a" for "A", "officers and employees" for "attorneys" after "open to inspection by or disclosure to", inserted "any proceeding before a Federal grand jury or" after "for their use

in”, and struck out “in a matter involving tax administration” after “or any Federal or State court”.

Subsec. (h)(2)(A). Pub. L. 95-600, §503(b)(1), substituted “the proceeding” for “such proceeding” and inserted “or the proceeding arose out of, or in connection with, determining the taxpayer’s civil or criminal liability, or the collection of such civil liability in respect of any tax imposed under this title”.

Subsec. (h)(4)(A). Pub. L. 95-600, §503(b)(2), substituted “the taxpayer is a party to the proceeding, or the proceeding arose out of, or in connection with, determining the taxpayer’s civil or criminal liability, or the collection of such civil liability, in respect of any tax imposed under this title” for “if the taxpayer is a party to such proceeding”.

Subsec. (i)(2), (3). Pub. L. 95-600, §701(bb)(3), (4), inserted provisions relating to name and address of taxpayer not being treated as return information.

Subsec. (k)(4). Pub. L. 95-600, §701(bb)(5), struck out reference to income tax in heading and inserted provisions relating to gift and estate tax and exchange of tax information.

Subsec. (m). Pub. L. 95-600, §701(bb)(1)(A), reenacted pars. (1) to (3) without change and added par. (4).

1977—Subsec. (m). Pub. L. 95-210 changed the statement in the existing provisions describing the Secretary’s authority by substituting provisions that the Secretary “may disclose” for provisions under which the Secretary was “authorized to disclose”, inserted headings at beginning of existing pars. (1) and (2), and added par. (3).

1976—Pub. L. 94-455 among other changes, substituted provisions treating income tax returns as public records and allowing inspection only under regulation approved by the President except in certain enumerated situations for provisions treating return information as confidential and not subject to disclosure except in limited situations and inserted provisions defining “return” and “return information” and provisions prohibiting tax information from being furnished by the Internal Revenue Service to another agency unless the other agency establishes procedures for safeguarding the information it receives.

Subsec. (g). Pub. L. 94-202 added subsec. (g) relating to disclosure of information to Secretary of Health, Education, and Welfare.

1974—Subsec. (g). Pub. L. 93-406 added subsec. (g) relating to disclosure of information with respect to deferred compensation plans.

1966—Pub. L. 89-713 substituted “disclosure of information as to persons filing income tax returns” for “lists of taxpayers” in section catchline and, in subsec. (f), substituted provisions authorizing the furnishing to an inquirer of the information as to whether or not a person has filed an income tax return in a designated internal revenue district for a particular taxable year for provisions directing the preparation of lists containing the name and post-office address of each person making an income tax return in an internal revenue district to be made available for public inspection in the office of the principal internal revenue officer for the internal revenue district in which the return was filed.

1965—Subsec. (a)(2). Pub. L. 89-44 substituted “B and C” for “B, C, and D”.

1964—Subsec. (a)(2). Pub. L. 88-563 inserted reference to chapter 41.

#### CHANGE OF NAME

Words “magistrate judge” substituted for “magistrate” wherever appearing in subsec. (i) pursuant to section 321 of Pub. L. 101-650, set out as a note under section 631 of Title 28, Judiciary and Judicial Procedure.

#### EFFECTIVE DATE OF 2013 AMENDMENT

Pub. L. 112-240, title II, §209(c), Jan. 2, 2013, 126 Stat. 2326, provided that: “The amendments made by this section [amending this section and section 7213 of this

title] shall take effect on the date of the enactment of this Act [Jan. 2, 2013].”

#### EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-198, §4(e), July 2, 2010, 124 Stat. 1357, provided that: “The amendments made by this section [amending this section] shall apply to disclosures made after the date of the enactment of this Act [July 2, 2010].”

#### EFFECTIVE DATE OF 2009 AMENDMENT

Except as otherwise provided, amendment by Pub. L. 111-3 effective Apr. 1, 2009, see section 3 of Pub. L. 111-3, set out as an Effective Date note under section 1396 of Title 42, The Public Health and Welfare.

Pub. L. 111-3, title VII, §702(f)(3), Feb. 4, 2009, 123 Stat. 111, provided that: “The amendments made by this subsection [amending this section] shall apply on or after the date of the enactment of this Act [Feb 4, 2009].”

#### EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-428, §2(d), Oct. 15, 2008, 122 Stat. 4840, provided that: “The amendments made by this section [amending this section and section 7803 of this title] shall apply to disclosures made after December 31, 2008.”

Pub. L. 110-343, div. C, title IV, §402(c), Oct. 3, 2008, 122 Stat. 3876, provided that: “The amendments made by this section [amending this section] shall apply to disclosures after the date of the enactment of this Act [Oct. 3, 2008].”

Amendment by Pub. L. 110-328 applicable to refunds payable under section 6402 of this title on or after Sept. 30, 2008, see section 3(e) of Pub. L. 110-328, set out as a note under section 3304 of this title.

Amendment of this section and repeal of Pub. L. 110-234 by Pub. L. 110-246 effective May 22, 2008, the date of enactment of Pub. L. 110-234, except as otherwise provided, see section 4 of Pub. L. 110-246, set out as a note under section 8701 of Title 7, Agriculture.

Amendment by section 4002(b)(1)(B), (H), (2)(O) of Pub. L. 110-246 effective Oct. 1, 2008, see section 4407 of Pub. L. 110-246, set out as a note under section 1161 of Title 2, The Congress.

Pub. L. 110-245, title I, §108(c), June 17, 2008, 122 Stat. 1631, provided that: “The amendment made by subsection (a) [amending this section] shall apply to requests made after September 30, 2008.”

#### EFFECTIVE DATE OF 2007 AMENDMENT

Pub. L. 110-142, §8(c)(2), Dec. 20, 2007, 121 Stat. 1807, provided that: “The amendment made by this subsection [amending this section] shall take effect on the date of the enactment of this Act [Dec. 20, 2007].”

Amendment by Pub. L. 110-28 applicable to returns prepared after May 25, 2007, see section 8246(c) of Pub. L. 110-28, set out as a note under section 6060 of this title.

#### EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-432, div. A, title I, §122(a)(2), Dec. 20, 2006, 120 Stat. 2944, provided that: “The amendment made by paragraph (1) [amending this section] shall apply to disclosures after December 31, 2006.”

Pub. L. 109-432, div. A, title I, §122(b)(2), Dec. 20, 2006, 120 Stat. 2944, provided that: “The amendments made by paragraph (1) [amending this section] shall apply to disclosures after December 31, 2006.”

Pub. L. 109-432, div. A, title I, §122(c)(2), Dec. 20, 2006, 120 Stat. 2944, provided that: “The amendment made by paragraph (1) [amending this section] shall apply to requests made after December 31, 2006.”

Pub. L. 109-432, div. A, title IV, §421(c), Dec. 20, 2006, 120 Stat. 2972, provided that: “The amendments made by this section [amending this section] shall apply to disclosures made after December 31, 2006.”

Pub. L. 109-280, title XII, §1224(c), Aug. 17, 2006, 120 Stat. 1093, provided that: “The amendments made by

this section [amending this section and sections 6104, 7213, 7213A, and 7431 of this title] shall take effect on the date of the enactment of this Act [Aug. 17, 2006] but shall not apply to requests made before such date.”

#### EFFECTIVE DATE OF 2005 AMENDMENT

Pub. L. 109-135, title III, §305(a)(2), Dec. 21, 2005, 119 Stat. 2609, provided that: “The amendment made by paragraph (1) [amending this section] shall apply to disclosures after December 31, 2005.”

Pub. L. 109-135, title III, §305(b)(2), Dec. 21, 2005, 119 Stat. 2609, provided that: “The amendments made by paragraph (1) [amending this section] shall apply to disclosures after December 31, 2005.”

Pub. L. 109-135, title III, §305(c)(2), Dec. 21, 2005, 119 Stat. 2609, provided that: “The amendment made by paragraph (1) [amending this section] shall apply to requests made after December 31, 2005.”

Pub. L. 109-135, title IV, §406(b), Dec. 21, 2005, 119 Stat. 2634, provided that: “The amendment made by this section [amending this section] shall take effect as if included in section 201 of the Victims of Terrorism Tax Relief Act of 2001 [Pub. L. 107-134].”

#### EFFECTIVE DATE OF 2004 AMENDMENTS

Amendment by Pub. L. 108-357 applicable to disclosures of return or return information with respect to taxable years beginning after Dec. 31, 2004, see section 413(d)(2) of Pub. L. 108-357, set out as an Effective and Termination Dates of 2004 Amendments note under section 1 of this title.

Pub. L. 108-311, title III, §311(b), Oct. 4, 2004, 118 Stat. 1181, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Oct. 4, 2004].”

Pub. L. 108-311, title III, §320(c), Oct. 4, 2004, 118 Stat. 1182, provided that:

“(1) IN GENERAL.—The amendments made by subsection (a) [amending this section] shall apply to disclosures on or after the date of the enactment of this Act [Oct. 4, 2004].

“(2) SUBSECTION (b).—The amendment made by subsection (b) [amending this section] shall take effect as if included in section 201 of the Victims of Terrorism Tax Relief Act of 2001 [Pub. L. 107-134].”

#### EFFECTIVE DATE OF 2003 AMENDMENT

Pub. L. 108-89, title II, §201(b), Oct. 1, 2003, 117 Stat. 1132, provided that: “The amendment made by subsection (a) [amending this section] shall apply to requests made after September 30, 2003.”

#### EFFECTIVE DATE OF 2002 AMENDMENTS

Amendment by Pub. L. 107-296 effective 60 days after Nov. 25, 2002, see section 4 of Pub. L. 107-296, set out as an Effective Date note under section 101 of Title 6, Domestic Security.

Pub. L. 107-147, title IV, §416(c)(2), Mar. 9, 2002, 116 Stat. 55, provided that: “The amendments made by this subsection [amending this section] shall take effect on the date of the enactment of this Act [Mar. 9, 2002].”

Pub. L. 107-134, title II, §201(d), Jan. 23, 2002, 115 Stat. 2444, provided that: “The amendments made by this section [amending this section and sections 6105 and 7213 of this title] shall apply to disclosures made on or after the date of the enactment of this Act [Jan. 23, 2002].”

#### EFFECTIVE DATE OF 2000 AMENDMENT

Amendment by section 1(a)(7) [title III, §304(a)] of Pub. L. 106-554 effective Dec. 21, 2000, see section 1(a)(7) [title III, §304(d)] of Pub. L. 106-554, set out as a note under section 6110 of this title.

Amendment by section 1(a)(7) [title III, §313(c)] of Pub. L. 106-554 effective as if included in the provisions of the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, to which such amendment relates, see section 1(a)(7) [title III, §313(f)] of Pub. L. 106-554, set out as a note under section 6015 of this title.

#### EFFECTIVE DATE OF 1999 AMENDMENT

Pub. L. 106-170, title V, §521(a)(3), Dec. 17, 1999, 113 Stat. 1925, provided that: “The amendments made by this subsection [amending this section and section 6110 of this title] shall take effect on the date of the enactment of this Act [Dec. 17, 1999].”

#### EFFECTIVE DATE OF 1998 AMENDMENTS

Amendment by section 4002(a), (h) of Pub. L. 105-277 effective as if included in the provision of the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, to which such amendment relates, see section 4002(k) of Pub. L. 105-277, set out as a note under section 1 of this title.

Pub. L. 105-277, div. J, title IV, §4006(a)(3), Oct. 21, 1998, 112 Stat. 2681-912, provided that: “The amendments made by this subsection [amending this section] shall apply to requests made on or after the date of the enactment of this Act [Oct. 21, 1998].”

Amendment by section 1101(b) of Pub. L. 105-206 effective July 22, 1998, see section 1101(d) of Pub. L. 105-206, set out as a note under section 7802 of this title.

Pub. L. 105-206, title III, §3702(c), July 22, 1998, 112 Stat. 777, provided that: “The amendments made by this section [amending this section] shall apply to requests made by the Archivist of the United States after the date of the enactment of this Act [July 22, 1998].”

Pub. L. 105-206, title III, §3708(b), July 22, 1998, 112 Stat. 779, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 22, 1998].”

Pub. L. 105-206, title III, §3711(d), July 22, 1998, 112 Stat. 781, provided that: “The amendments made by this section [amending this section and section 6402 of this title] (other than subsection (d)) shall apply to refunds payable under section 6402 of the Internal Revenue Code of 1986 after December 31, 1999.”

Pub. L. 105-206, title VI, §6019(d), July 22, 1998, 112 Stat. 823, provided that: “The amendments made by this section [amending this section and section 6104 of this title] shall take effect on the date of the enactment of this Act [July 22, 1998].”

Amendment by section 6023(22) of Pub. L. 105-206 effective July 22, 1998, see section 6023(32) of Pub. L. 105-206, set out as a note under section 34 of this title.

Amendment by sections 6007(f)(4), 6009(d), and 6012(b)(2), (4) of Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1997 AMENDMENTS

Pub. L. 105-34, title X, §1023(b), Aug. 5, 1997, 111 Stat. 923, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [Aug. 5, 1997].”

Pub. L. 105-34, title X, §1026(c), Aug. 5, 1997, 111 Stat. 925, provided that: “The amendments made by this section [amending this section and section 552a of Title 5, Government Organization and Employees] shall apply to levies issued after the date of the enactment of this Act [Aug. 5, 1997].”

Amendment by section 1201(b)(2) of Pub. L. 105-34 applicable to taxable years beginning after Dec. 31, 1997, see section 1201(c) of Pub. L. 105-34, set out as a note under section 59 of this title.

Pub. L. 105-34, title XII, §1205(d), Aug. 5, 1997, 111 Stat. 998, provided that: “The amendments made by this section [amending this section and sections 6311 and 7431 of this title] shall take effect on the day 9 months after the date of the enactment of this Act [Aug. 5, 1997].”

Pub. L. 105-34, title XII, §1283(c), Aug. 5, 1997, 111 Stat. 1038, provided that: “The amendments made by this section [amending this section] shall apply to judicial proceedings commenced after the date of the enactment of this Act [Aug. 5, 1997].”

Amendment by section 5514(a)(1), (2) of Pub. L. 105-33 effective as if included in section 110 of the Personal

Responsibility and Work Opportunity Reconciliation Act of 1996, Pub. L. 104-193, at the time such section 110 became law, see section 5518(c) of Pub. L. 105-33, set out as a note under section 51 of this title.

Amendment by section 11024(b)(1)-(7) of Pub. L. 105-33 effective Oct. 1, 1997, except as otherwise provided in title XI of Pub. L. 105-33, see section 11721 of Pub. L. 105-33, set out as a note under section 4246 of Title 18, Crimes and Criminal Procedure.

#### EFFECTIVE DATE OF 1996 AMENDMENTS

Amendment by section 110(i)(2), (4), (5) of Pub. L. 104-193 effective July 1, 1997, with transition rules relating to State options to accelerate such date, rules relating to claims, actions, and proceedings commenced before such date, rules relating to closing out of accounts for terminated or substantially modified programs and continuance in office of Assistant Secretary for Family Support, and provisions relating to termination of entitlement under AFDC program, see section 116 of Pub. L. 104-193, as amended, set out as an Effective Date note under section 601 of Title 42, The Public Health and Welfare.

For effective date of amendment by section 316(g)(4) of Pub. L. 104-193, see section 395(a)-(c) of Pub. L. 104-193, set out as a note under section 654 of Title 42.

Pub. L. 104-168, title IV, §403(b), July 30, 1996, 110 Stat. 1460, provided that: "The amendment made by this section [amending this section] shall apply to requests made after the date of the enactment of this Act [July 30, 1996]."

Pub. L. 104-168, title IX, §902(b), July 30, 1996, 110 Stat. 1466, provided that: "The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [July 30, 1996]."

Pub. L. 104-168, title XII, §1206(c), July 30, 1996, 110 Stat. 1473, provided that: "The amendments made by this section [amending this section and section 7213 of this title] shall take effect on the date of the enactment of this Act [July 30, 1996]."

#### EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by section 108(h)(6) of Pub. L. 103-296 effective Mar. 31, 1995, see section 110(a) of Pub. L. 103-296, set out as a note under section 401 of Title 42, The Public Health and Welfare.

Pub. L. 103-296, title III, §311(c), Aug. 15, 1994, 108 Stat. 1526, provided that: "The amendments made by this section [amending this section and section 1306 of Title 42, The Public Health and Welfare] shall apply with respect to requests for information made after the date of the enactment of this Act [Aug. 15, 1994]."

#### EFFECTIVE DATE OF 1993 AMENDMENTS

Pub. L. 103-182, title V, §522(c)(1), Dec. 8, 1993, 107 Stat. 2161, provided that: "The amendments made by this section [amending this section] shall take effect on the date the Agreement [North American Free Trade Agreement] enters into force with respect to the United States [Jan. 1, 1994]."

Pub. L. 103-66, title XIII, §13401(b), Aug. 10, 1993, 107 Stat. 563, provided that: "The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [Aug. 10, 1993]."

Pub. L. 103-66, title XIII, §13402(c), Aug. 10, 1993, 107 Stat. 565, provided that: "The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 10, 1993]."

Pub. L. 103-66, title XIII, §13403(c), Aug. 10, 1993, 107 Stat. 565, provided that: "The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 10, 1993]."

Pub. L. 103-66, title XIII, §13444(b), Aug. 10, 1993, 107 Stat. 570, provided that:

"(1) IN GENERAL.—Except as provided in paragraph (2), the amendment made by subsection (a) [amending this section] shall take effect on the date one year after the date of the enactment of this Act [Aug. 10, 1993]."

"(2) SPECIAL RULE.—The amendment made by subsection (a) shall take effect on the date 2 years after the date of the enactment of this Act in the case of any State if it is established to the satisfaction of the Secretary of the Treasury that—

"(A) under the law of such State as in effect on the date of the enactment of this Act, it is impossible for such State to enter into an agreement meeting the requirements of section 6103(d)(4)(B) of the Internal Revenue Code of 1986 (as added by subsection (a)), and

"(B) it is likely that such State will enter into such an agreement during the extension period under this paragraph."

#### EFFECTIVE DATE OF 1990 AMENDMENT

Pub. L. 101-508, title IV, §4203(d), Nov. 5, 1990, 104 Stat. 1388-108, as amended by Pub. L. 103-432, title I, §151(c)(8), Oct. 31, 1994, 108 Stat. 4436, provided that: "The amendments made [by] this section [amending this section and section 1395y of Title 42, The Public Health and Welfare] shall take effect on the date of the enactment of this Act [Nov. 5, 1990] and the amendment made by subsection (a)(2)(B) [amending this section] shall apply to requests made on or after such date."

[Pub. L. 103-432, title I, §151(c)(8), Oct. 31, 1994, 108 Stat. 4436, provided that the amendment made by that section to section 4203(d) of Pub. L. 101-508, set out above, is effective as if included in the enactment of Pub. L. 101-508.]

Amendment by section 11101(d)(6) of Pub. L. 101-508 applicable to taxable years beginning after Dec. 31, 1990, see section 11101(e) of Pub. L. 101-508, set out as a note under section 1 of this title.

Amendment by section 11212(b)(3) of Pub. L. 101-508 effective Dec. 1, 1990, see section 11212(f)(2) of Pub. L. 101-508, set out as a note under section 4081 of this title.

Pub. L. 101-508, title XI, §11313(b), Nov. 5, 1990, 104 Stat. 1388-455, provided that: "The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [Nov. 5, 1990]."

#### EFFECTIVE DATE OF 1989 AMENDMENT

Pub. L. 101-239, title VI, §6202(a)(1)(D), Dec. 19, 1989, 103 Stat. 2228, provided that: "The amendments made by this paragraph [amending this section and section 7213 of this title] shall take effect on the date of the enactment of this Act [Dec. 19, 1989]."

#### EFFECTIVE DATE OF 1988 AMENDMENTS

Pub. L. 100-690, title VII, §7601(b)(3), Nov. 18, 1988, 102 Stat. 4504, as amended by Pub. L. 101-647, title XXXIII, §3302(a), Nov. 29, 1990, 104 Stat. 4917, provided that: "The amendments made by this subsection [amending this section] shall apply to requests made on or after the date of the enactment of this Act [Nov. 18, 1988], but disclosures may be made pursuant to such amendments only during the 4-year period beginning on such date."

Pub. L. 100-690, title VII, §7602(e), Nov. 18, 1988, 102 Stat. 4508, provided that: "The amendments made by this section [enacting section 7624 of this title and amending this section and section 7809 of this title] shall apply to information first provided more than 90 days after the date of the enactment of this Act [Nov. 18, 1988]."

Pub. L. 100-647, title I, §1012(bb)(3)(C), Nov. 10, 1988, 102 Stat. 3534, provided that: "The amendments made by this paragraph [amending this section] shall take effect on the date of the enactment of the Tax Reform Act of 1986 [Oct. 22, 1986]."

Amendment by section 1014(e)(4) of Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

Pub. L. 100-485, title VII, §701(b)(3), Oct. 13, 1988, 102 Stat. 2426, provided that:

"(A) IN GENERAL.—The amendments made by this subsection [amending this section and section 7213 of

this title] shall take effect on the date of the enactment of this Act [Oct. 13, 1988].

“(B) SPECIAL RULE.—Nothing in section 2653(c) of the Deficit Reduction Act of 1984 [Pub. L. 98-369, 26 U.S.C. 6402 note] shall be construed to limit the application of paragraph (10) of section 6103(l) of the Internal Revenue Code of 1986 (as amended by this subsection).”

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 1411(b) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 1411(c) of Pub. L. 99-514, set out as a note under section 1 of this title.

Pub. L. 99-514, title XV, §1568(b), Oct. 22, 1986, 100 Stat. 2764, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Oct. 22, 1986].”

#### EFFECTIVE DATE OF 1985 AMENDMENT

Amendment by Pub. L. 99-92 effective Oct. 1, 1985, see section 10(a) of Pub. L. 99-92, set out as a note under section 296k of Title 42, The Public Health and Welfare.

#### EFFECTIVE DATE OF 1984 AMENDMENTS

Pub. L. 98-378, §21(g), Aug. 16, 1984, 98 Stat. 1326, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The amendments made by this section [amending this section, sections 6402 and 7213 of this title, and sections 654 and 664 of Title 42, The Public Health and Welfare] shall apply with respect to refunds payable under section 6402 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] after December 31, 1985.”

Pub. L. 98-369, div. A, title IV, §449(b), July 18, 1984, 98 Stat. 818, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [July 18, 1984].”

Amendment by section 453(a)–(b)(3), (6) of Pub. L. 98-369 effective on first day of first calendar month which begins more than 90 days after July 18, 1984, see section 456(a) of Pub. L. 98-369, set out as an Effective Date note under section 5101 of this title.

Amendment by section 2651(k) of Pub. L. 98-369 effective July 18, 1984, see section 2651(l)(1) of Pub. L. 98-369, set out as an Effective Date note under section 1320b-7 of Title 42, The Public Health and Welfare.

Amendment by section 2653(b)(3) of Pub. L. 98-369 applicable to refunds payable under section 6402 of this title after Dec. 31, 1985, see section 2653(c) of Pub. L. 98-369, as amended, set out as a note under section 6402 of this title.

Amendment by section 2663(j)(5)(E) of Pub. L. 98-369 effective July 18, 1984, but not to be construed as changing or affecting any right, liability, status or interpretation which existed (under the provisions of law involved) before that date, see section 2664(b) of Pub. L. 98-369, set out as a note under section 401 of Title 42, The Public Health and Welfare.

#### EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 98-21 applicable to benefits received after Dec. 31, 1983, in taxable years ending after such date, except for any portion of a lump-sum payment of social security benefits received after Dec. 31, 1983, if the generally applicable payment date for such portion was before Jan. 1, 1984, see section 121(g) of Pub. L. 98-21, set out as an Effective Date note under section 86 of this title.

#### EFFECTIVE DATE OF 1982 AMENDMENTS

Pub. L. 97-365, §7(c), Oct. 25, 1982, 96 Stat. 1753, provided that: “The amendments made by this section [amending this section] shall apply in the case of loan applications made after September 30, 1982.”

Pub. L. 97-365, §8(d), Oct. 25, 1982, 96 Stat. 1754, provided that: “The amendments made by this section [amending this section and section 7213 of this title] shall take effect on the date of the enactment of this Act [Oct. 25, 1982].”

Pub. L. 97-248, title III, §356(c), Sept. 3, 1982, 96 Stat. 645, provided that: “The amendments made by this section [amending this section and section 7213 of this title] shall take effect on the day after the date of the enactment of this Act [Sept. 3, 1982].”

Pub. L. 97-248, title III, §358(c), Sept. 3, 1982, 96 Stat. 648, provided that: “The amendments made by this section [amending this section] shall take effect on the day after the date of the enactment of this Act [Sept. 3, 1982].”

#### EFFECTIVE DATE OF 1981 AMENDMENT

Pub. L. 97-34, title VII, §701(b), Aug. 13, 1981, 95 Stat. 340, provided that: “The amendment made by subsection (a) [amending this section] shall apply to disclosures after July 19, 1981.”

#### EFFECTIVE DATE OF 1980 AMENDMENTS

Pub. L. 96-611, §11(a)(3), Dec. 28, 1980, 94 Stat. 3574, provided that: “The amendment made by paragraph (1) [amending section 127(a)(1) of Pub. L. 96-249, which amended this section] shall take effect on May 26, 1980 and the amendments made by paragraph (2) [amending section 408(a)(1), (2) of Pub. L. 96-265, which amended this section and section 7213 of this title] shall take effect on June 9, 1980.”

Pub. L. 96-598, §3(b), Dec. 24, 1980, 94 Stat. 3488, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Dec. 24, 1980].”

Amendment by Pub. L. 96-589 applicable to bankruptcy cases commencing more than 90 days after Dec. 24, 1980, see section 7(b) of Pub. L. 96-589, set out as a note under section 108 of this title.

Pub. L. 96-499, title III, §302(c), Dec. 5, 1980, 94 Stat. 2604, provided that: “The amendments made by subsections (a) and (b) of this section [amending this section and section 7213 of this title] shall take effect on the date of the enactment of this Act [Dec. 5, 1980].”

Pub. L. 96-265, title IV, §408(a)(3), June 9, 1980, 94 Stat. 468, provided that: “The amendments made by this subsection [amending this section and section 7213 of this title] shall take effect on the date of the enactment of this Act [June 9, 1980].”

Pub. L. 96-249, title I, §127(a)(3), May 26, 1980, 94 Stat. 366, provided that: “The amendments made by this subsection [amending this section and section 7213 of this title] shall take effect on the date of the enactment of this Act [May 26, 1980].”

#### EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-600, title VII, §701(bb)(8), Nov. 6, 1978, 92 Stat. 2923, provided that:

“(A) Except as provided in subparagraph (B), the amendments made by this subsection [amending this section and sections 7213 and 7217 of this title] shall take effect January 1, 1977.

“(B) The amendments made by paragraph (7) [amending section 7217 of this title] shall apply with respect to disclosures made after the date of the enactment of this Act [Nov. 6, 1978].”

#### EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title XII, §1202(i), Oct. 4, 1976, 90 Stat. 1688, provided that: “The amendments made by this section [enacting section 7217 of this title, amending this section and sections 4102, 4924, 6108, 6323, 7213, 7513, 7809, and 7852 of this title, and repealing sections 6106 and 7515 of this title] take effect January 1, 1977.”

#### EFFECTIVE DATE OF 1974 AMENDMENT

Pub. L. 93-406, title II, §1022(h), Sept. 2, 1974, 88 Stat. 941, provided that the amendment made by that section is effective Sept. 2, 1974.

#### EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-713 effective Nov. 2, 1966, see section 6 of Pub. L. 89-713, set out as a note under section 6091 of this title.

## EFFECTIVE DATE OF 1965 AMENDMENT

Pub. L. 89-44, title VII, § 701(e), June 21, 1965, 79 Stat. 157, provided that: "Each amendment made by title VI [repealing section 7275 of this title and amending this section and sections 6415, 6416, 6802, 6806, 6808, 7012, 7272, and 7326 of this title], to the extent that it relates to any tax provision changed by this Act shall take effect in a manner consistent with the effective date for such changed tax provision."

## REGULATIONS

Pub. L. 106-170, title V, § 521(c), Dec. 17, 1999, 113 Stat. 1927, provided that: "The Secretary of the Treasury or the Secretary's delegate shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of section 6103(b)(2)(C), and the last sentence of section 6110(b)(1), of the Internal Revenue Code of 1986, as added by this section."

Pub. L. 105-33, title XI, § 11024(c), Aug. 5, 1997, 111 Stat. 722, provided that: "The Secretary may issue regulations governing the confidentiality of the information obtained pursuant to subsection (a) [111 Stat. 721] and the provisions of law amended by subsection (b) [amending this section and section 7213 of this title]."

Pub. L. 103-182, title V, § 522(c)(2), Dec. 8, 1993, 107 Stat. 2161, provided that: "Not later than 90 days after the date of the enactment of this Act [Dec. 8, 1993], the Secretary of the Treasury or his delegate shall issue temporary regulations to carry out section 6103(l)(14) of the Internal Revenue Code of 1986, as added by this section."

## CONSTRUCTION OF 2002 AMENDMENT

Nothing in amendment by Pub. L. 107-210, other than provisions relating to COBRA continuation coverage and reporting requirements, to be construed as creating new mandate on any party regarding health insurance coverage, see section 203(f) of Pub. L. 107-210, set out as a note under section 2918 of Title 29, Labor.

## TRANSFER OF FUNCTIONS

For transfer of the functions, personnel, assets, and obligations of the United States Secret Service, including the functions of the Secretary of the Treasury relating thereto, to the Secretary of Homeland Security, and for treatment of related references, see sections 381, 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6.

For transfer of functions, personnel, assets, and liabilities of the United States Customs Service of the Department of the Treasury, including functions of the Secretary of the Treasury relating thereto, to the Secretary of Homeland Security, and for treatment of related references, see sections 203(1), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6.

## ANNUAL REPORT REGARDING ADVANCE PRICING AGREEMENTS

Pub. L. 106-170, title V, § 521(b), Dec. 17, 1999, 113 Stat. 1925, provided that:

"(1) IN GENERAL.—Not later than 90 days after the end of each calendar year, the Secretary of the Treasury shall prepare and publish a report regarding advance pricing agreements.

"(2) CONTENTS OF REPORT.—The report shall include the following for the calendar year to which such report relates:

"(A) Information about the structure, composition, and operation of the advance pricing agreement program office.

"(B) A copy of each model advance pricing agreement.

"(C) The number of—

"(i) applications filed during such calendar year for advance pricing agreements;

"(ii) advance pricing agreements executed cumulatively to date and during such calendar year;

"(iii) renewals of advance pricing agreements issued;

"(iv) pending requests for advance pricing agreements;

"(v) pending renewals of advance pricing agreements;

"(vi) for each of the items in clauses (ii) through (v), the number that are unilateral, bilateral, and multilateral, respectively;

"(vii) advance pricing agreements revoked or canceled, and the number of withdrawals from the advance pricing agreement program; and

"(viii) advance pricing agreements finalized or renewed by industry.

"(D) General descriptions of—

"(i) the nature of the relationships between the related organizations, trades, or businesses covered by advance pricing agreements;

"(ii) the covered transactions and the business functions performed and risks assumed by such organizations, trades, or businesses;

"(iii) the related organizations, trades, or businesses whose prices or results are tested to determine compliance with transfer pricing methodologies prescribed in advance pricing agreements;

"(iv) methodologies used to evaluate tested parties and transactions and the circumstances leading to the use of those methodologies;

"(v) critical assumptions made and sources of comparables used;

"(vi) comparable selection criteria and the rationale used in determining such criteria;

"(vii) the nature of adjustments to comparables or tested parties;

"(viii) the nature of any ranges agreed to, including information regarding when no range was used and why, when interquartile ranges were used, and when there was a statistical narrowing of the comparables;

"(ix) adjustment mechanisms provided to rectify results that fall outside of the agreed upon advance pricing agreement range;

"(x) the various term lengths for advance pricing agreements, including rollback years, and the number of advance pricing agreements with each such term length;

"(xi) the nature of documentation required; and

"(xii) approaches for sharing of currency or other risks.

"(E) Statistics regarding the amount of time taken to complete new and renewal advance pricing agreements.

"(F) A detailed description of the Secretary of the Treasury's efforts to ensure compliance with existing advance pricing agreements.

"(3) CONFIDENTIALITY.—The reports required by this subsection shall be treated as authorized by the Internal Revenue Code of 1986 for purposes of section 6103 of such Code, but the reports shall not include information—

"(A) which would not be permitted to be disclosed under section 6110(c) of such Code if such report were a written determination as defined in section 6110 of such Code; or

"(B) which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

"(4) FIRST REPORT.—The report for calendar year 1999 shall include prior calendar years after 1990."

## PROCEDURES FOR AUTHORIZING DISCLOSURE ELECTRONICALLY

Pub. L. 105-206, title II, § 2003(e), July 22, 1998, 112 Stat. 725, provided that: "The Secretary shall establish procedures for any taxpayer to authorize, on an electronically filed return, the Secretary to disclose information under section 6103(c) of the Internal Revenue Code of 1986 to the preparer of the return."

## ELECTRONIC ACCESS TO ACCOUNT INFORMATION

Pub. L. 105-206, title II, §2005, July 22, 1998, 112 Stat. 726, provided that:

“(a) IN GENERAL.—Not later than December 31, 2006, the Secretary of the Treasury or the Secretary’s delegate shall develop procedures under which a taxpayer filing returns electronically (and their designees under section 6103(c) of the Internal Revenue Code of 1986) would be able to review the taxpayer’s account electronically, but only if all necessary safeguards to ensure the privacy of such account information are in place.

“(b) REPORT.—Not later than December 31, 2003, the Secretary of the Treasury shall report on the progress the Secretary is making on the development of procedures under subsection (a) to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate.”

## CONFIDENTIALITY OF TAX RETURN INFORMATION

Pub. L. 105-206, title III, §3802, July 22, 1998, 112 Stat. 782, provided that: “The Joint Committee on Taxation and the Secretary of the Treasury shall each conduct a separate study of the scope and use of provisions regarding taxpayer confidentiality, and shall report the findings of such study, together with such recommendations as the Committee or the Secretary deems appropriate, to the Congress not later than 18 months after the date of the enactment of this Act [July 22, 1998]. Such study shall examine—

- “(1) the present protections for taxpayer privacy;
- “(2) any need for third parties to use tax return information;
- “(3) whether greater levels of voluntary compliance may be achieved by allowing the public to know who is legally required to file tax returns, but does not file tax returns;
- “(4) the interrelationship of the taxpayer confidentiality provisions in the Internal Revenue Code of 1986 with such provisions in other Federal law, including section 552a of title 5, United States Code (commonly known as the ‘Freedom of Information Act’) [probably should be a reference to the Privacy Act];
- “(5) the impact on taxpayer privacy of the sharing of income tax return information for purposes of enforcement of State and local tax laws other than income tax laws, and including the impact on the taxpayer privacy intended to be protected at the Federal, State, and local levels under Public Law 105-35, the Taxpayer Browsing Protection Act of 1997 [see Tables for classification]; and
- “(6) whether the public interest would be served by greater disclosure of information relating to tax exempt organizations described in section 501 of the Internal Revenue Code of 1986.”

COMBINED EMPLOYMENT TAX REPORTING  
DEMONSTRATION PROJECT

Pub. L. 105-34, title IX, §976(a), (b), Aug. 5, 1997, 111 Stat. 898, provided that:

“(a) IN GENERAL.—The Secretary of the Treasury shall provide for a demonstration project to assess the feasibility and desirability of expanding combined Federal and State tax reporting.

“(b) DESCRIPTION OF DEMONSTRATION PROJECT.—The demonstration project under subsection (a) shall be—

- “(1) carried out between the Internal Revenue Service and the State of Montana for a period ending with the date which is 5 years after the date of the enactment of this Act [Aug. 5, 1997],
- “(2) limited to the reporting of employment taxes, and
- “(3) limited to the disclosure of the taxpayer identity (as defined in section 6103(b)(6) of such Code) and the signature of the taxpayer.”

PROCEDURES AND POLICIES TO SAFEGUARD  
CONFIDENTIALITY OF TAXPAYER INFORMATION

Pub. L. 109-115, div. A, title II, §203, Nov. 30, 2005, 119 Stat. 2438, which provided that the Internal Revenue

Service was to institute and enforce policies and procedures that would safeguard the confidentiality of taxpayer information, was from the Department of the Treasury Appropriations Act, 2006 and was repeated in provisions of subsequent appropriations acts which are not set out in the Code. Similar provisions were also contained in the following prior appropriations acts:

- Pub. L. 108-447, div. H, title II, §203, Dec. 8, 2004, 118 Stat. 3240.
- Pub. L. 108-199, div. F, title II, §203, Jan. 23, 2004, 118 Stat. 318.
- Pub. L. 108-7, div. J, title I, §103, Feb. 20, 2003, 117 Stat. 437.
- Pub. L. 107-67, title I, §103, Nov. 12, 2001, 115 Stat. 523.
- Pub. L. 106-554, §1(a)(3) [title I, §103], Dec. 21, 2000, 114 Stat. 2763, 2763A-132.
- Pub. L. 106-58, title I, §103, Sept. 29, 1999, 113 Stat. 437.
- Pub. L. 105-277, div. A, §101(h) [title I, §105], Oct. 21, 1998, 112 Stat. 2681-480, 2681-488.
- Pub. L. 105-61, title I, §105, Oct. 10, 1997, 111 Stat. 1282.
- Pub. L. 104-208, div. A, title I, §101(f) [title I, §114], Sept. 30, 1996, 110 Stat. 3009-314, 3009-325.
- Pub. L. 104-52, title I, §105, Nov. 19, 1995, 109 Stat. 476.
- Pub. L. 103-329, title I, §108, Sept. 30, 1994, 108 Stat. 2390.
- Pub. L. 103-123, title I, §107, Oct. 28, 1993, 107 Stat. 1234.

## CONFIDENTIALITY OF TAX RETURN INFORMATION

Pub. L. 101-647, title XXXIII, §3304, Nov. 29, 1990, 104 Stat. 4918, provided that:

“(a) IN GENERAL.—Notwithstanding any other provision of this Act [see Tables for classification], no commission established by this Act shall have access to any return or return information, except to the extent authorized by section 6103 of the Internal Revenue Code of 1986.

“(b) DEFINITIONS.—For purposes of this section, the terms ‘return’ and ‘return information’ have the respective meanings given such terms by section 6103(b) of the Internal Revenue Code of 1986.”

CLARIFICATION OF CONGRESSIONAL INTENT AS TO SCOPE  
OF AMENDMENTS BY SECTION 2653 OF PUB. L. 98-369

For provisions that nothing in amendments by section 2653 of Pub. L. 98-369 be construed as exempting debts of corporations or any other category of persons from application of such amendments, with such amendments to extend to all Federal agencies (as defined in such amendments), see section 9402(b) of Pub. L. 100-203, set out as a note under section 6402 of this title.

PLAN AMENDMENTS NOT REQUIRED UNTIL  
JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] or title XVIII [§§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

REIMBURSEMENT OF COSTS OF SUPPLYING INFORMATION  
NECESSARY FOR ADMINISTRATION OF FEDERAL RETIREMENT SYSTEMS

Pub. L. 99-335, title III, §310(c), June 6, 1986, 100 Stat. 608, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The Office of Personnel Management shall reimburse the costs (as determined by the Secretary of Health and Human Services) of supplying—

- “(1) information under section 6103(l)(12) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954]; and
- “(2) such other information agreed upon by the Director of the Office of Personnel Management and the Secretary of Health and Human Services, which is required in the administration of chapters 83 and 84 of title 5, United States Code.

Section 1106(b) and (c) of the Social Security Act [42 U.S.C. 1306(b), (c)] shall apply to any reimbursement under this subsection.”

**TAXPAYER IDENTIFYING NUMBER; PERSONS APPLYING FOR LOANS UNDER FEDERAL LOAN PROGRAMS REQUIRED TO FURNISH**

Pub. L. 97-365, § 4, Oct. 25, 1982, 96 Stat. 1751, which required that each Federal agency administering an included Federal loan program require persons applying for loans to furnish their taxpayer identifying numbers, was repealed and restated in section 7701 of Title 31, Money and Finance, by Pub. L. 103-272, §§ 4(f)(1)(Y)(i), 7(b), July 5, 1994, 108 Stat. 1363, 1379.

**INDIVIDUALS EXPOSED TO OCCUPATIONAL HAZARDS DURING MILITARY SERVICE; PROCEDURES APPLICABLE FOR LOCATING**

Pub. L. 96-128, title V, § 502, Nov. 28, 1979, 93 Stat. 987, as amended by Pub. L. 96-466, title VII, § 702, Oct. 17, 1980, 94 Stat. 2215; Pub. L. 102-54, § 14(g)(3), June 13, 1991, 105 Stat. 288; Pub. L. 102-83, § 6(e), Aug. 6, 1991, 105 Stat. 407, provided that: “In order to effectuate more fully the policy underlying the enactment of section 6103(m)(3) of the Internal Revenue Code of 1986 regarding the location, for certain purposes, of individuals who are, or may have been, exposed to occupational hazards, the Director of the National Institute of Occupational Safety and Health, upon request by the Secretary of Veterans Affairs (or the head of any other Federal department, agency, or instrumentality), shall (1) pursuant to such section 6103(m)(3), request the mailing addresses of individuals who such Secretary (or such department, agency, or instrumentality head) certifies may have been exposed to occupational hazards during active military, naval, or air service (as defined in section 101(24) of title 38, United States Code), and (2) provide such addresses to such Secretary (or such department, agency, or instrumentality head) to be used solely for the purpose of locating such individuals as part of an activity being carried out by or on behalf of the Department of Veterans Affairs (or such other department, agency, or instrumentality) to determine the status of their health or to inform them of the possible need for medical care and treatment and of benefits to which they may be entitled based on disability resulting from exposure to such occupational hazards. Disclosures of information made under this section shall for all purposes be deemed to be disclosures authorized in the Internal Revenue Code of 1986.”

Pub. L. 96-466, title VIII, § 802(g)(2), Oct. 17, 1980, 94 Stat. 2218, provided that: “The amendment made by section 702 [amending section 502 of Pub. L. 96-128, set out above] shall take effect as of November 28, 1979.”

**INSPECTION OF TAX RETURNS**

The Executive orders listed below authorized inspection of returns for certain specified purposes:

Ex. Ord. No.	Date	Federal Register
10699	Feb. 19, 1957	22 F.R. 1059
10701	Mar. 14, 1957	22 F.R. 1629
10703	Mar. 17, 1957	22 F.R. 1797
10706	Apr. 25, 1957	22 F.R. 3027
10712	May 17, 1957	22 F.R. 3499
10738	Nov. 15, 1957	22 F.R. 9205
10801	Jan. 21, 1959	24 F.R. 521
10806	Mar. 10, 1959	24 F.R. 1823
10808	Mar. 19, 1959	24 F.R. 2221
10815	Apr. 29, 1959	24 F.R. 3474
10818	May 8, 1959	24 F.R. 3799
10846	Oct. 13, 1959	24 F.R. 8318
10855	Nov. 27, 1959	24 F.R. 9565
10871	Mar. 15, 1960	25 F.R. 2251
10876	Apr. 22, 1960	25 F.R. 3569
10906	Jan. 18, 1961	26 F.R. 508
10916	Jan. 25, 1961	26 F.R. 781
10935	Apr. 22, 1961	26 F.R. 3507
10947	June 12, 1961	26 F.R. 5283
10954	July 26, 1961	26 F.R. 6759
10962	Aug. 23, 1961	26 F.R. 8001
10966	Oct. 11, 1961	26 F.R. 9667
10981	Dec. 28, 1961	26 F.R. 12749

Ex. Ord. No.	Date	Federal Register
11020	May 8, 1962	27 F.R. 4407
11055	Oct. 9, 1962	27 F.R. 9981
11065	Nov. 21, 1962	27 F.R. 11581
11080	Jan. 29, 1963	28 F.R. 903
11082	Feb. 4, 1963	28 F.R. 1131
11083	Feb. 6, 1963	28 F.R. 1245
11099	Mar. 14, 1963	28 F.R. 2619
11102	Apr. 4, 1963	28 F.R. 3373
11109	May 28, 1963	28 F.R. 5351
11133	Dec. 17, 1963	28 F.R. 13835
11153	Apr. 17, 1964	29 F.R. 5335
11176	Sept. 3, 1964	29 F.R. 12607
11192	Jan. 13, 1965	30 F.R. 521
11194	Jan. 26, 1965	30 F.R. 877
11201	Mar. 4, 1965	30 F.R. 2921
11204	Mar. 12, 1965	30 F.R. 3417
11206	Mar. 18, 1965	30 F.R. 3741
11213	Apr. 2, 1965	30 F.R. 4389
11217	Apr. 24, 1965	30 F.R. 5819
11235	July 21, 1965	30 F.R. 9199
11332	Mar. 7, 1967	32 F.R. 3877
11337	Mar. 25, 1967	32 F.R. 5245
11358	June 6, 1967	32 F.R. 8227
11370	Aug. 30, 1967	32 F.R. 12665
11383	Nov. 30, 1967	32 F.R. 17421
11454	Feb. 7, 1969	34 F.R. 1935
11457	Mar. 4, 1969	34 F.R. 3793
11461	Mar. 27, 1969	34 F.R. 5901
11465	Apr. 10, 1969	34 F.R. 6415
11483	Sept. 23, 1969	34 F.R. 14757
11505	Jan. 21, 1970	35 F.R. 939
11535	June 12, 1970	35 F.R. 9809
11584	Mar. 3, 1971	36 F.R. 4365
11611	July 26, 1971	36 F.R. 13889
11624	Oct. 12, 1971	36 F.R. 19965
11631	Nov. 9, 1971	36 F.R. 21575
11650	Feb. 16, 1972	37 F.R. 3739
11655	Mar. 14, 1972	37 F.R. 5477
11656	Mar. 14, 1972	37 F.R. 5479
11682	Aug. 29, 1972	37 F.R. 17701
11697	Jan. 17, 1973	38 F.R. 1723
11706	Mar. 8, 1973	38 F.R. 6663
11709	Mar. 27, 1973	38 F.R. 8131
11711	Apr. 13, 1973	38 F.R. 9483
11719	May 17, 1973	38 F.R. 13315
11720	May 17, 1973	38 F.R. 13317
11722	June 9, 1973	38 F.R. 15437
11786	June 7, 1974	39 F.R. 20473
11859	May 7, 1975	40 F.R. 20265
11900	Jan. 22, 1976	41 F.R. 3461

Executive Orders 10738, 10906, 10954, 10962, 11102, 11206, 11213, 11650, and 11706, listed above, were revoked by Ex. Ord. No. 12553, Feb. 25, 1986, 51 F.R. 7237.

**EXECUTIVE ORDER NO. 11805**

Ex. Ord. No. 11805, Sept. 20, 1974, 39 F.R. 34261, which related to inspection of tax returns by the President and certain designated employees of the White House Office, was revoked by Ex. Ord. No. 12553, Feb. 25, 1986, 51 F.R. 7237.

**§ 6104. Publicity of information required from certain exempt organizations and certain trusts**

**(a) Inspection of applications for tax exemption or notice of status**

**(1) Public inspection**

**(A) Organizations described in section 501 or 527**

If an organization described in section 501(c) or (d) is exempt from taxation under section 501(a) for any taxable year or a political organization is exempt from taxation under section 527 for any taxable year, the application filed by the organization with respect to which the Secretary made his determination that such organization was entitled to exemption under section 501(a) or notice of status filed by the organization under section 527(i), together with any papers submitted in support of such application or notice, and any letter or other document issued by the Internal Revenue Service with respect to such application or notice

shall be open to public inspection at the national office of the Internal Revenue Service. In the case of any application or notice filed after the date of the enactment of this subparagraph, a copy of such application or notice and such letter or document shall be open to public inspection at the appropriate field office of the Internal Revenue Service (determined under regulations prescribed by the Secretary). Any inspection under this subparagraph may be made at such times, and in such manner, as the Secretary shall by regulations prescribe. After the application of any organization for exemption from taxation under section 501(a) has been opened to public inspection under this subparagraph, the Secretary shall, on the request of any person with respect to such organization, furnish a statement indicating the subsection and paragraph of section 501 which it has been determined describes such organization.

**(B) Pension, etc., plans**

The following shall be open to public inspection at such times and in such places as the Secretary may prescribe:

- (i) any application filed with respect to the qualification of a pension, profit-sharing, or stock bonus plan under section 401(a) or 403(a), an individual retirement account described in section 408(a), or an individual retirement annuity described in section 408(b),
- (ii) any application filed with respect to the exemption from tax under section 501(a) of an organization forming part of a plan or account referred to in clause (i),
- (iii) any papers submitted in support of an application referred to in clause (i) or (ii), and
- (iv) any letter or other document issued by the Internal Revenue Service and dealing with the qualification referred to in clause (i) or the exemption from tax referred to in clause (ii).

Except in the case of a plan participant, this subparagraph shall not apply to any plan referred to in clause (i) having not more than 25 participants.

**(C) Certain names and compensation not to be opened to public inspection**

In the case of any application, document, or other papers, referred to in subparagraph (B), information from which the compensation (including deferred compensation) of any individual may be ascertained shall not be open to public inspection under subparagraph (B).

**(D) Withholding of certain other information**

Upon request of the organization submitting any supporting papers described in subparagraph (A) or (B), the Secretary shall withhold from public inspection any information contained therein which he determines relates to any trade secret, patent, process, style of work, or apparatus, of the organization, if he determines that public disclosure of such information would adversely affect the organization. The Sec-

retary shall withhold from public inspection any information contained in supporting papers described in subparagraph (A) or (B) the public disclosure of which he determines would adversely affect the national defense.

**(2) Inspection by committees of Congress**

Section 6103(f) shall apply with respect to—

(A) the application for exemption of any organization described in section 501(c) or (d) which is exempt from taxation under section 501(a) for any taxable year or notice of status of any political organization which is exempt from taxation under section 527 for any taxable year, and any application referred to in subparagraph (B) of subsection (a)(1) of this section, and

(B) any other papers which are in the possession of the Secretary and which relate to such application,

as if such papers constituted returns.

**(3) Information available on Internet and in person**

**(A) In general**

The Secretary shall make publicly available, on the Internet and at the offices of the Internal Revenue Service—

- (i) a list of all political organizations which file a notice with the Secretary under section 527(i), and
- (ii) the name, address, electronic mailing address, custodian of records, and contact person for such organization.

**(B) Time to make information available**

The Secretary shall make available the information required under subparagraph (A) not later than 5 business days after the Secretary receives a notice from a political organization under section 527(i).

**(b) Inspection of annual returns**

The information required to be furnished by sections 6033, 6034, and 6058, together with the names and addresses of such organizations and trusts, shall be made available to the public at such times and in such places as the Secretary may prescribe. Nothing in this subsection shall authorize the Secretary to disclose the name or address of any contributor to any organization or trust (other than a private foundation, as defined in section 509(a) or a political organization exempt from taxation under section 527) which is required to furnish such information. In the case of an organization described in section 501(d), this subsection shall not apply to copies referred to in section 6031(b) with respect to such organization. In the case of a trust which is required to file a return under section 6034(a), this subsection shall not apply to information regarding beneficiaries which are not organizations described in section 170(c). Any annual return which is filed under section 6011 by an organization described in section 501(c)(3) and which relates to any tax imposed by section 511 (relating to imposition of tax on unrelated business income of charitable, etc., organizations) shall be treated for purposes of this subsection in the same manner as if furnished under section 6033.

**(c) Publication to State officials****(1) General rule for charitable organizations**

In case of any organization which is described in section 501(c)(3) and exempt from taxation under section 501(a), or has applied under section 508(a) for recognition as an organization described in section 501(c)(3), the Secretary at such times and in such manner as he may by regulations prescribe shall—

(A) notify the appropriate State officer of a refusal to recognize such organization as an organization described in section 501(c)(3), or of the operation of such organization in a manner which does not meet, or no longer meets, the requirements of its exemption,

(B) notify the appropriate State officer of the mailing of a notice of deficiency of tax imposed under section 507 or chapter 41 or 42, and

(C) at the request of such appropriate State officer, make available for inspection and copying such returns, filed statements, records, reports, and other information, relating to a determination under subparagraph (A) or (B) as are relevant to any determination under State law.

**(2) Disclosure of proposed actions related to charitable organizations****(A) Specific notifications**

In the case of an organization to which paragraph (1) applies, the Secretary may disclose to the appropriate State officer—

(i) a notice of proposed refusal to recognize such organization as an organization described in section 501(c)(3) or a notice of proposed revocation of such organization's recognition as an organization exempt from taxation,

(ii) the issuance of a letter of proposed deficiency of tax imposed under section 507 or chapter 41 or 42, and

(iii) the names, addresses, and taxpayer identification numbers of organizations which have applied for recognition as organizations described in section 501(c)(3).

**(B) Additional disclosures**

Returns and return information of organizations with respect to which information is disclosed under subparagraph (A) may be made available for inspection by or disclosed to an appropriate State officer.

**(C) Procedures for disclosure**

Information may be inspected or disclosed under subparagraph (A) or (B) only—

(i) upon written request by an appropriate State officer, and

(ii) for the purpose of, and only to the extent necessary in, the administration of State laws regulating such organizations.

Such information may only be inspected by or disclosed to a person other than the appropriate State officer if such person is an officer or employee of the State and is designated by the appropriate State officer to receive the returns or return information under this paragraph on behalf of the appropriate State officer.

**(D) Disclosures other than by request**

The Secretary may make available for inspection or disclose returns and return information of an organization to which paragraph (1) applies to an appropriate State officer of any State if the Secretary determines that such returns or return information may constitute evidence of noncompliance under the laws within the jurisdiction of the appropriate State officer.

**(3) Disclosure with respect to certain other exempt organizations**

Upon written request by an appropriate State officer, the Secretary may make available for inspection or disclosure returns and return information of any organization described in section 501(c) (other than organizations described in paragraph (1) or (3) thereof) for the purpose of, and only to the extent necessary in, the administration of State laws regulating the solicitation or administration of the charitable funds or charitable assets of such organizations. Such information may only be inspected by or disclosed to a person other than the appropriate State officer if such person is an officer or employee of the State and is designated by the appropriate State officer to receive the returns or return information under this paragraph on behalf of the appropriate State officer.

**(4) Use in civil judicial and administrative proceedings**

Returns and return information disclosed pursuant to this subsection may be disclosed in civil administrative and civil judicial proceedings pertaining to the enforcement of State laws regulating such organizations in a manner prescribed by the Secretary similar to that for tax administration proceedings under section 6103(h)(4).

**(5) No disclosure if impairment**

Returns and return information shall not be disclosed under this subsection, or in any proceeding described in paragraph (4), to the extent that the Secretary determines that such disclosure would seriously impair Federal tax administration.

**(6) Definitions**

For purposes of this subsection—

**(A) Return and return information**

The terms “return” and “return information” have the respective meanings given to such terms by section 6103(b).

**(B) Appropriate State officer**

The term “appropriate State officer” means—

(i) the State attorney general,

(ii) the State tax officer,

(iii) in the case of an organization to which paragraph (1) applies, any other State official charged with overseeing organizations of the type described in section 501(c)(3), and

(iv) in the case of an organization to which paragraph (3) applies, the head of an agency designated by the State attorney general as having primary responsibility

for overseeing the solicitation of funds for charitable purposes.

**(d) Public inspection of certain annual returns, reports, applications for exemption, and notices of status**

**(1) In general**

In the case of an organization described in subsection (c) or (d) of section 501 and exempt from taxation under section 501(a) or an organization exempt from taxation under section 527(a)—

(A) a copy of—

(i) the annual return filed under section 6033 (relating to returns by exempt organizations) by such organization,

(ii) any annual return which is filed under section 6011 by an organization described in section 501(c)(3) and which relates to any tax imposed by section 511 (relating to imposition of tax on unrelated business income of charitable, etc., organizations),

(iii) if the organization filed an application for recognition of exemption under section 501 or notice of status under section 527(i), the exempt status application materials or any notice materials of such organization, and

(iv) the reports filed under section 527(j) (relating to required disclosure of expenditures and contributions) by such organization,

shall be made available by such organization for inspection during regular business hours by any individual at the principal office of such organization and, if such organization regularly maintains 1 or more regional or district offices having 3 or more employees, at each such regional or district office, and

(B) upon request of an individual made at such principal office or such a regional or district office, a copy of such annual return, reports, and exempt status application materials or such notice materials shall be provided to such individual without charge other than a reasonable fee for any reproduction and mailing costs.

The request described in subparagraph (B) must be made in person or in writing. If such request is made in person, such copy shall be provided immediately and, if made in writing, shall be provided within 30 days.

**(2) 3-year limitation on inspection of returns**

Paragraph (1) shall apply to an annual return filed under section 6011 or 6033 only during the 3-year period beginning on the last day prescribed for filing such return (determined with regard to any extension of time for filing).

**(3) Exceptions from disclosure requirement**

**(A) Nondisclosure of contributors, etc.**

In the case of an organization which is not a private foundation (within the meaning of section 509(a)) or a political organization exempt from taxation under section 527, paragraph (1) shall not require the disclosure of the name or address of any contributor to

the organization. In the case of an organization described in section 501(d), paragraph (1) shall not require the disclosure of the copies referred to in section 6031(b) with respect to such organization.

**(B) Nondisclosure of certain other information**

Paragraph (1) shall not require the disclosure of any information if the Secretary withheld such information from public inspection under subsection (a)(1)(D).

**(4) Limitation on providing copies**

Paragraph (1)(B) shall not apply to any request if, in accordance with regulations promulgated by the Secretary, the organization has made the requested documents widely available, or the Secretary determines, upon application by an organization, that such request is part of a harassment campaign and that compliance with such request is not in the public interest.

**(5) Exempt status application materials**

For purposes of paragraph (1), the term “exempt status application materials” means the application for recognition of exemption under section 501 and any papers submitted in support of such application and any letter or other document issued by the Internal Revenue Service with respect to such application.

**(6)<sup>1</sup> Application to nonexempt charitable trusts and nonexempt private foundations**

The organizations referred to in paragraphs (1) and (2) of section 6033(d) shall comply with the requirements of this subsection relating to annual returns filed under section 6033 in the same manner as the organizations referred to in paragraph (1).

**(6)<sup>1</sup> Notice materials**

For purposes of paragraph (1), the term “notice materials” means the notice of status filed under section 527(i) and any papers submitted in support of such notice and any letter or other document issued by the Internal Revenue Service with respect to such notice.

**(6)<sup>1</sup> Disclosure of reports by Internal Revenue Service**

Any report filed by an organization under section 527(j) (relating to required disclosure of expenditures and contributions) shall be made available to the public at such times and in such places as the Secretary may prescribe.

(Aug. 16, 1954, ch. 736, 68A Stat. 755; Pub. L. 85-866, title I, §75(a), Sept. 2, 1958, 72 Stat. 1660; Pub. L. 91-172, title I, §101(e)(1)-(3), (j)(36), Dec. 30, 1969, 83 Stat. 523, 530; Pub. L. 93-406, title II, §1022(g)(1)-(3), Sept. 2, 1974, 88 Stat. 940, 941; Pub. L. 94-455, title XII, §1201(d)(1), title XIII, §1307(d)(2)(B), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1667, 1727, 1834; Pub. L. 95-227, §4(e), Feb. 10, 1978, 92 Stat. 23; Pub. L. 95-488, §1(d), Oct. 20, 1978, 92 Stat. 1638; Pub. L. 95-600, title VII, §703(m), Nov. 6, 1978, 92 Stat. 2943; Pub. L. 96-603, §1(b), (d)(3), Dec. 28, 1980, 94 Stat. 3503, 3504; Pub. L. 98-369, div. A, title III, §306(b), title

<sup>1</sup> So in original. Three pars. (6) have been enacted.

IV, §491(d)(49), July 18, 1984, 98 Stat. 784, 852; Pub. L. 100-203, title X, §10702(a), Dec. 22, 1987, 101 Stat. 1330-459; Pub. L. 104-168, title XIII, §1313(a), July 30, 1996, 110 Stat. 1479; Pub. L. 105-206, title VI, §6019(a), (b), July 22, 1998, 112 Stat. 823; Pub. L. 105-277, div. J, title I, §1004(b)(1), Oct. 21, 1998, 112 Stat. 2681-888; Pub. L. 106-230, §§1(b), 2(b), 3(b), July 1, 2000, 114 Stat. 478, 481, 482; Pub. L. 106-554, §1(a)(7) [title III, §312(a)], Dec. 21, 2000, 114 Stat. 2763, 2763A-640; Pub. L. 107-276, §3(b), Nov. 2, 2002, 116 Stat. 1931; Pub. L. 109-280, title XII, §§1201(b)(3), 1224(a), (b)(4), 1225(a), Aug. 17, 2006, 120 Stat. 1066, 1091, 1093; Pub. L. 110-172, §3(g), Dec. 29, 2007, 121 Stat. 2475.)

## REFERENCES IN TEXT

The date of enactment of this subparagraph, referred to in subsec. (a)(1)(A), is Sept. 2, 1958.

## CODIFICATION

Sections 1201(b)(3), 1224(a), (b)(4), and 1225(a) of Pub. L. 109-280, which directed the amendment of section 6104 without specifying the act to be amended, were executed to this section, which is section 6104 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress. See 2006 Amendment notes below.

## AMENDMENTS

2007—Subsec. (b). Pub. L. 110-172, §3(g)(1), struck out “information” after “annual” in heading and inserted last sentence.

Subsec. (d)(1)(A)(ii). Pub. L. 110-172, §3(g)(2), amended text generally. Prior to amendment, text read as follows: “any annual return filed under section 6011 which relates to any tax imposed by section 511 (relating to imposition of tax on unrelated business income of charitable, etc., organizations) by such organization, but only if such organization is described in section 501(c)(3).”

Subsec. (d)(2). Pub. L. 110-172, §3(g)(3), substituted “section 6011 or 6033” for “section 6033”.

2006—Subsec. (b). Pub. L. 109-280, §1201(b)(3), inserted at end “In the case of a trust which is required to file a return under section 6034(a), this subsection shall not apply to information regarding beneficiaries which are not organizations described in section 170(c).” See Codification note above.

Subsec. (c)(1). Pub. L. 109-280, §1224(b)(4), inserted “for charitable organizations” after “rule” in heading. See Codification note above.

Subsec. (c)(2) to (6). Pub. L. 109-280, §1224(a), added pars. (2) to (6) and struck out heading and text of former par. (2). Text read as follows: “For purposes of this subsection, the term ‘appropriate State officer’ means the State attorney general, State tax officer, or any State official charged with overseeing organizations of the type described in section 501(c)(3).” See Codification note above.

Subsec. (d)(1)(A)(ii) to (iv). Pub. L. 109-280, §1225(a), added cl. (ii) and redesignated former cls. (ii) and (iii) as (iii) and (iv), respectively. See Codification note above.

2002—Subsec. (b). Pub. L. 107-276, §3(b)(1), struck out “6012(a)(6),” before “6033.”

Subsec. (d)(1)(A)(i). Pub. L. 107-276, §3(b)(2)(A), struck out “or section 6012(a)(6) (relating to returns by political organizations)” before “by such organization.”

Subsec. (d)(2). Pub. L. 107-276, §3(b)(2)(B), struck out “or section 6012(a)(6)” after “section 6033”.

2000—Subsec. (a). Pub. L. 106-230, §1(b)(1)(B), inserted “or notice of status” after “exemption” in heading.

Subsec. (a)(1)(A). Pub. L. 106-230, §1(b)(1)(A), in heading, inserted “or 527” after “section 501”, in first sentence, inserted “or a political organization is exempt from taxation under section 527 for any taxable year” after “taxable year” and “or notice of status filed by

the organization under section 527(i)” before “together”, in second sentence, inserted “or notice” after “any application”, in last sentence, inserted “for exemption from taxation under section 501(a)” after “any organization”, and inserted “or notice” after “such application”, wherever appearing.

Subsec. (a)(2)(A). Pub. L. 106-230, §1(b)(3), inserted “or notice of status of any political organization which is exempt from taxation under section 527 for any taxable year” after “taxable year”.

Subsec. (a)(3). Pub. L. 106-230, §1(b)(2), added par. (3).

Subsec. (b). Pub. L. 106-230, §3(b)(1), inserted “6012(a)(6),” before “6033” and “or a political organization exempt from taxation under section 527” after “509(a)”.

Subsec. (d). Pub. L. 106-230, §2(b)(1)(A), inserted “reports,” after “returns,” in heading.

Pub. L. 106-230, §1(b)(4)(A), substituted “applications for exemption, and notices of status” for “and applications for exemption” in heading.

Subsec. (d)(1). Pub. L. 106-230, §3(b)(2)(B)(i), inserted “or an organization exempt from taxation under section 527(a)” after “501(a)” in introductory provisions.

Subsec. (d)(1)(A)(i). Pub. L. 106-230, §3(b)(2)(A), inserted “or section 6012(a)(6) (relating to returns by political organizations)” after “organizations”.

Subsec. (d)(1)(A)(ii). Pub. L. 106-230, §1(b)(4)(B), inserted “or notice of status under section 527(i)” after “section 501” and “or any notice materials” after “materials”.

Subsec. (d)(1)(A)(iii). Pub. L. 106-230, §2(b)(1)(B), added cl. (iii).

Subsec. (d)(1)(B). Pub. L. 106-230, §2(b)(1)(C), inserted “reports,” after “return”.

Pub. L. 106-230, §1(b)(4)(C), inserted “or such notice materials” after “materials”.

Subsec. (d)(2). Pub. L. 106-230, §3(b)(2)(B)(ii), inserted “or section 6012(a)(6)” after “section 6033”.

Subsec. (d)(3)(A). Pub. L. 106-230, §2(b)(2), inserted “or a political organization exempt from taxation under section 527” after “509(a)”.

Subsec. (d)(6). Pub. L. 106-554 added par. (6) relating to application to nonexempt charitable trusts and nonexempt private foundations.

Pub. L. 106-230, §2(b)(3), added par. (6) relating to disclosure of reports by Internal Revenue Service.

Pub. L. 106-230, §1(b)(4)(D), added par. (6) relating to notice materials.

1998—Subsec. (b). Pub. L. 105-206, §6019(a), inserted at end “In the case of an organization described in section 501(d), this subsection shall not apply to copies referred to in section 6031(b) with respect to such organization.”

Subsec. (d). Pub. L. 105-277 added subsec. (d) and struck out heading and text of former subsec. (d). Text read as follows: “The annual return required to be filed under section 6033 (relating to returns by exempt organizations) by any organization which is a private foundation within the meaning of section 509(a) shall be made available by the foundation managers for inspection at the principal office of the foundation during regular business hours by any citizen on request made within 180 days after the date of the publication of notice of its availability. Such notice shall be published, not later than the day prescribed for filing such annual return (determined with regard to any extension of time for filing), in a newspaper having general circulation in the county in which the principal office of the private foundation is located. The notice shall state that the annual return of the private foundation is available at its principal office for inspection during regular business hours by any citizen who requests it within 180 days after the date of such publication, and shall state the address and the telephone number of the private foundation’s principal office and the name of its principal manager.”

Subsec. (e). Pub. L. 105-277 struck out subsec. (e), which consisted of pars. (1) to (3) relating to public inspection of certain annual returns and applications for exemption with a limitation of applicability of certain provisions.

Subsec. (e)(1)(C). Pub. L. 105-206, § 6019(b), inserted at end “In the case of an organization described in section 501(d), subparagraph (A) shall not require the disclosure of the copies referred to in section 6031(b) with respect to such organization.”

1996—Subsec. (e)(1)(A). Pub. L. 104-168, § 1313(a)(1), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “During the 3-year period beginning on the filing date, a copy of the annual return filed under section 6033 (relating to returns by exempt organizations) by any organization to which this paragraph applies shall be made available by such organization for inspection during regular business hours by any individual at the principal office of the organization and, if such organization regularly maintains 1 or more regional or district offices having 3 or more employees, at each such regional or district office.”

Subsec. (e)(2)(A). Pub. L. 104-168, § 1313(a)(2), inserted before the period at end “(and, upon request of an individual made at such principal office or such a regional or district office, a copy of the material requested to be available for inspection under this subparagraph shall be provided (in accordance with the last sentence of paragraph (1)(A)) to such individual without charge other than reasonable fee for any reproduction and mailing costs)”.

Subsec. (e)(3). Pub. L. 104-168, § 1313(a)(3), added par. (3).

1987—Subsec. (e). Pub. L. 100-203 added subsec. (e).

1984—Subsec. (a)(1)(B)(i). Pub. L. 98-369, § 491(d)(49), substituted “or 403(a)” for “, 403(a), or 405(a)”.

Subsec. (d). Pub. L. 98-369, § 306(b), substituted “shall state the address and the telephone number of the private foundation’s principal office” for “shall state the address of the private foundation’s principal office”.

1980—Subsec. (b). Pub. L. 96-603, § 1(d)(3), struck out “6056,” after “6034.”

Subsec. (d). Pub. L. 96-603, § 1(b), substituted in heading “annual returns” for “annual reports” and in text “section 6033 (relating to returns by exempt organizations) by any organization which is a private foundation within the meaning of section 509(a)” for “section 6056 (relating to annual reports by private foundations)” and “annual return” for “annual report” wherever appearing.

1978—Subsec. (a)(1)(A). Pub. L. 95-488, § 1(d)(1), struck out “(other than in paragraph (21) thereof)” after “section 501(c)”.

Pub. L. 95-227, § 4(e)(1), inserted “(other than in paragraph (21) thereof)” after “501(c)”.

Subsec. (a)(2). Pub. L. 95-600 substituted “Section 6103(f)” for “Section 6103(d)”.

Subsec. (b). Pub. L. 95-488, § 1(d)(2), struck out provisions exempting from applicability of this subsec. the information required by a trust described in section 501(c)(21).

Pub. L. 95-227, § 4(e)(2), inserted provisions exempting from applicability of this subsec. the information required by a trust described in section 501(c)(21).

1976—Subsec. (a). Pub. L. 94-455, §§ 1201(d)(1), 1906(b)(13)(A), struck out in pars. (1)(A), (B), (D), and (2) “or his delegate” after “Secretary” wherever appearing and inserted in par. (1)(A) “and any letter or other document issued by the Internal Revenue Service with respect to such application” after “in support of such application,” and “any such letter or document” after “a copy of such application”.

Subsec. (b). Pub. L. 94-455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary” wherever appearing.

Subsec. (c)(1). Pub. L. 94-455, §§ 1307(d)(2)(B), 1906(b)(13)(A), struck out in provisions preceding subpar. (A) “or his delegate” after “Secretary” and in subpar. (B) substituted “chapter 41 or 42” for “chapter 42”.

1974—Subsec. (a)(1). Pub. L. 93-406, § 1022(g)(1), substituted “Organizations described in section 501” for “In general” in heading for subpar. (A), added subpars. (B) and (C), redesignated existing subpar. (B) as (D), and in subpar. (D) as so redesignated substituted “Withholding of certain other information” for “With-

holding of certain information” in heading and “subparagraph (A) or (B)” for “subparagraph (A)” in text.

Subsec. (a)(2)(A). Pub. L. 93-406, § 1022(g)(2), inserted “any application referred to in subparagraph (B) of subsection (a)(1) of this section, and”.

Subsec. (b). Pub. L. 93-406, § 1022(g)(3), which purported to amend subsec. (b) by substituting “6956, and 6058” for “and 6056” was executed by substituting “6056, and 6058” for “and 6056” as the probable intent of Congress. See 1980 Amendment note above.

1969—Subsec. (b). Pub. L. 91-172, § 101(e)(1), (j)(36), inserted provision prohibiting disclosure by the Secretary or his delegate of the name or address of any contributor to any organization or trust other than a private foundation and inserted reference to section 6056.

Subsecs. (c), (d). Pub. L. 91-172, § 101(e)(2), (3), added subsecs. (c) and (d).

1958—Pub. L. 85-866 designated existing provisions as subsec. (b) and added subsec. (a).

#### EFFECTIVE DATE OF 2007 AMENDMENT

Amendment by Pub. L. 110-172 effective as if included in the provisions of the Pension Protection Act of 2006, Pub. L. 109-280, to which such amendment relates, see section 3(j) of Pub. L. 110-172, set out as a note under section 170 of this title.

#### EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by section 1201(b)(3) of Pub. L. 109-280 applicable to returns for taxable years beginning after Dec. 31, 2006, see section 1201(c)(2) of Pub. L. 109-280, set out as a note under section 6034 of this title.

Amendment by section 1224(a), (b)(4) of Pub. L. 109-280 effective Aug. 17, 2006, but not applicable to requests made before such date, see section 1224(c) of Pub. L. 109-280, set out as a note under section 6103 of this title.

Pub. L. 109-280, title XII, § 1225(b), Aug. 17, 2006, 120 Stat. 1094, provided that: “The amendments made by this section [amending this section] shall apply to returns filed after the date of the enactment of this Act [Aug. 17, 2006].”

#### EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107-276 effective as if included in the amendments made by Pub. L. 106-230, see section 3(d) of Pub. L. 107-276, set out as a note under section 6012 of this title.

#### EFFECTIVE DATE OF 2000 AMENDMENTS

Pub. L. 106-554, § 1(a)(7) [title III, § 312(c)], Dec. 21, 2000, 114 Stat. 2763, 2763A-640, provided that: “The amendments made by this section [amending this section and provisions set out as a note under section 1 of this title] shall take effect as if included in the provisions of the Tax and Trade Relief Extension Act of 1998 [Pub. L. 105-277, div. J], to which they relate.”

Amendment by section 1(b) of Pub. L. 106-230 effective July 1, 2000, except that amendment by section 1(b)(2) of Pub. L. 106-230 effective 45 days after July 1, 2000, see section 1(d) of Pub. L. 106-230, set out as a note under section 527 of this title.

Amendment by section 3(b) of Pub. L. 106-230 applicable to returns for taxable years beginning after June 30, 2000, see section 3(d) of Pub. L. 106-230, set out as a note under section 6012 of this title.

#### EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-277, div. J, title I, § 1004(b)(3), Oct. 21, 1998, 112 Stat. 2681-890, provided that:

“(A) IN GENERAL.—Except as provided in subparagraph (B), the amendments made by this subsection [amending this section and sections 6033, 6652, 6685, and 7207 of this title] shall apply to requests made after the later of December 31, 1998, or the 60th day after the Secretary of the Treasury first issues the regulations referred to in section 6104(d)(4) of the Internal Revenue Code of 1986, as amended by this section.

“(B) PUBLICATION OF ANNUAL RETURNS.—Section 6104(d) of such Code, as in effect before the amendments made by this subsection, shall not apply to any return the due date for which is after the date such amendments take effect under subparagraph (A).”

EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-168, title XIII, §1313(c), July 30, 1996, 110 Stat. 1480, provided that: “The amendments made by this section [amending this section and section 6685 of this title] shall apply to requests made on or after the 60th day after the Secretary of the Treasury first issues the regulations referred to section 6104(e)(3) of the Internal Revenue Code of 1986 (as added by subsection (a)(3)).”

EFFECTIVE DATE OF 1987 AMENDMENT

Pub. L. 100-203, title X, §10702(b), Dec. 22, 1987, 101 Stat. 1330-460, provided that: “The amendment made by subsection (a) [amending this section] shall apply—

“(1) to returns for years beginning after December 31, 1986, and

“(2) on and after the 30th day after the date of the enactment of this Act [Dec. 22, 1987] in the case of applications submitted to the Internal Revenue Service—

“(A) after July 15, 1987, or

“(B) on or before July 15, 1987, if the organization has a copy of the application on July 15, 1987.”

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 306(b) of Pub. L. 98-369 effective Jan. 1, 1985, see section 306(c) of Pub. L. 98-369, set out as a note under section 4946 of this title.

Amendment by section 491(d)(49) of Pub. L. 98-369 applicable to obligations issued after Dec. 31, 1983, see section 491(f)(1) of Pub. L. 98-369, set out as a note under section 62 of this title.

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-603 applicable to taxable years beginning after Dec. 31, 1980, see section 1(f) of Pub. L. 96-603, set out as a note under section 6033 of this title.

EFFECTIVE DATE OF 1978 AMENDMENTS

Amendment by Pub. L. 95-600 effective Oct. 4, 1976, see section 703(r) of Pub. L. 95-600, set out as a note under section 46 of this title.

Amendment by Pub. L. 95-488 effective with respect to taxable years beginning after Dec. 31, 1977, and nothing in amendment by Pub. L. 95-488 construed to permit disclosure of confidential business information of contributors to any trust described in section 501(c)(21), see section 1(e) of Pub. L. 95-488, set out as a note under section 192 of this title.

Amendment by Pub. L. 95-227 applicable with respect to contributions, acts, and expenditures made after Dec. 31, 1977, in and for taxable years beginning after such date, see section 4(f) of Pub. L. 95-227, set out as an Effective Date note under section 192 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title XII, §1201(d)(2), Oct. 4, 1976, 90 Stat. 1667, provided that: “The amendments made by this subsection [amending this section] apply to any letter or other document issued with respect to applications filed after October 31, 1976.”

Amendment by section 1307(d)(2)(B) of Pub. L. 94-455 applicable on and after Oct. 4, 1976, see section 1307(e)(6) of Pub. L. 94-455, set out as a note under section 6001 of this title.

EFFECTIVE DATE OF 1974 AMENDMENT

Pub. L. 93-406, title X, §1022(g)(4), Sept. 2, 1974, 88 Stat. 941, provided that: “The amendments made by this subsection [amending this section] shall apply to applications filed (or documents issued) after the date of enactment of this Act [Sept. 2, 1974].”

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

EFFECTIVE DATE OF 1958 AMENDMENT

Pub. L. 85-866, title I, §75(c), Sept. 2, 1958, 72 Stat. 1661, provided that: “The amendments made by subsection (a) [amending this section] shall take effect on the 60th day after the day on which this Act is enacted [Sept. 2, 1958]. The amendments made by subsection (b) [amending section 6033 of this title] shall apply to taxable years ending on or after December 31, 1958.”

EFFECT OF AMENDMENTS ON EXISTING DISCLOSURES

Pub. L. 107-276, §7, Nov. 2, 2002, 116 Stat. 1935, provided that: “Notices, reports, or returns that were required to be filed with the Secretary of the Treasury before the date of the enactment of the amendments made by this Act [Nov. 2, 2002] and that were disclosed by the Secretary of the Treasury consistent with the law in effect at the time of disclosure shall remain subject on and after such date to the disclosure provisions of section 6104 of the Internal Revenue Code of 1986.”

**§ 6105. Confidentiality of information arising under treaty obligations**

**(a) In general**

Tax convention information shall not be disclosed.

**(b) Exceptions**

Subsection (a) shall not apply—

(1) to the disclosure of tax convention information to persons or authorities (including courts and administrative bodies) which are entitled to such disclosure pursuant to a tax convention,

(2) to any generally applicable procedural rules regarding applications for relief under a tax convention,

(3) to the disclosure of tax convention information on the same terms as return information may be disclosed under paragraph (3)(C) or (7) of section 6103(i), except that in the case of tax convention information provided by a foreign government, no disclosure may be made under this paragraph without the written consent of the foreign government, or

(4) in any case not described in paragraph (1), (2), or (3), to the disclosure of any tax convention information not relating to a particular taxpayer if the Secretary determines, after consultation with each other party to the tax convention, that such disclosure would not impair tax administration.

**(c) Definitions**

For purposes of this section—

**(1) Tax convention information**

The term “tax convention information” means any—

(A) agreement entered into with the competent authority of one or more foreign governments pursuant to a tax convention,

(B) application for relief under a tax convention,

(C) background information related to such agreement or application,

(D) document implementing such agreement, and

(E) other information exchanged pursuant to a tax convention which is treated as confidential or secret under the tax convention.

**(2) Tax convention**

The term “tax convention” means—

(A) any income tax or gift and estate tax convention, or

(B) any other convention or bilateral agreement (including multilateral conventions and agreements and any agreement with a possession of the United States) providing for the avoidance of double taxation, the prevention of fiscal evasion, non-discrimination with respect to taxes, the exchange of tax relevant information with the United States, or mutual assistance in tax matters.

**(d) Cross references**

**For penalties for the unauthorized disclosure of tax convention information which is return or return information, see sections 7213, 7213A, and 7431.**

(Added Pub. L. 106-554, §1(a)(7) [title III, §304(b)(1)], Dec. 21, 2000, 114 Stat. 2763, 2763A-633; amended Pub. L. 107-134, title II, §201(c)(9), Jan. 23, 2002, 115 Stat. 2444; Pub. L. 107-147, title IV, §417(18), Mar. 9, 2002, 116 Stat. 56.)

**PRIOR PROVISIONS**

A prior section 6105, act Aug. 16, 1954, ch. 736, 68A Stat. 755, authorized the Secretary or his delegate to compile, beginning after June 31, 1941, all cases in which relief from excess profits tax has been allowed, prior to repeal by Pub. L. 94-455, title XIX, §1906(a)(7), Oct. 4, 1976, 90 Stat. 1824.

**AMENDMENTS**

2002—Subsec. (b)(2). Pub. L. 107-134, §201(c)(9)(A), struck out “or” at end.

Subsec. (b)(3). Pub. L. 107-134, §201(c)(9)(D), added par. (3). Former par. (3) redesignated (4).

Pub. L. 107-134, §201(c)(9)(B), substituted “paragraph (1), (2), or (3)” for “paragraphs (1) or (2)”.

Subsec. (b)(4). Pub. L. 107-134, §201(c)(9)(C), redesignated par. (3) as (4).

Subsec. (c)(1)(C), (E). Pub. L. 107-147 struck out “any” after subpar. designation.

**EFFECTIVE DATE OF 2002 AMENDMENT**

Amendment by Pub. L. 107-134 applicable to disclosures made on or after Jan. 23, 2002, see section 201(d) of Pub. L. 107-134, set out as a note under section 6103 of this title.

**§ 6106. Repealed. Pub. L. 94-455, title XII, § 1202(h)(1), Oct. 4, 1976, 90 Stat. 1688]**

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 756, related to inspection of unemployment tax returns.

**§ 6107. Tax return preparer must furnish copy of return to taxpayer and must retain a copy or list****(a) Furnishing copy to taxpayer**

Any person who is a tax return preparer with respect to any return or claim for refund shall furnish a completed copy of such return or claim to the taxpayer not later than the time such return or claim is presented for such taxpayer’s signature.

**(b) Copy or list to be retained by tax return preparer**

Any person who is a tax return preparer with respect to a return or claim for refund shall, for the period ending 3 years after the close of the return period—

(1) retain a completed copy of such return or claim, or retain, on a list, the name and taxpayer identification number of the taxpayer for whom such return or claim was prepared, and

(2) make such copy or list available for inspection upon request by the Secretary.

**(c) Regulations**

The Secretary shall prescribe regulations under which, in cases where 2 or more persons are tax return preparers with respect to the same return or claim for refund, compliance with the requirements of subsection (a) or (b), as the case may be, of one such person shall be deemed to be compliance with the requirements of such subsection by the other persons.

**(d) Definitions**

For purposes of this section, the terms “return” and “claim for refund” have the respective meanings given to such terms by section 6696(e), and the term “return period” has the meaning given to such term by section 6060(c).

(Added Pub. L. 94-455, title XII, §1203(c), Oct. 4, 1976, 90 Stat. 1690; amended Pub. L. 110-28, title VIII, §8246(a)(2)(C)(i), May 25, 2007, 121 Stat. 201.)

**PRIOR PROVISIONS**

A prior section 6107, acts Aug. 16, 1954, ch. 736, 68A Stat. 756; Nov. 2, 1966, Pub. L. 89-713, §4(c), 80 Stat. 1110, authorized an alphabetical list of names of all persons who have paid special taxes under subtitle D or E of this title to be kept for public inspection, prior to repeal by Pub. L. 90-618, title II, §203(a), Oct. 22, 1968, 82 Stat. 1235.

**AMENDMENTS**

2007—Pub. L. 110-28, §8246(a)(2)(C)(i)(I), substituted “Tax return preparer” for “Income tax return preparer” in section catchline.

Subsec. (a). Pub. L. 110-28, §8246(a)(2)(C)(i)(II), substituted “a tax return preparer” for “an income tax return preparer”.

Subsec. (b). Pub. L. 110-28, §8246(a)(2)(C)(i)(II), (III), substituted “tax return preparer” for “income tax return preparer” in heading and “a tax return preparer” for “an income tax return preparer” in text.

Subsec. (c). Pub. L. 110-28, §8246(a)(2)(C)(i)(IV), substituted “tax return preparers” for “income tax return preparers”.

**EFFECTIVE DATE OF 2007 AMENDMENT**

Amendment by Pub. L. 110-28 applicable to returns prepared after May 25, 2007, see section 8246(c) of Pub. L. 110-28, set out as a note under section 6060 of this title.

**EFFECTIVE DATE**

Section applicable to documents prepared after Dec. 31, 1976, see section 1203(j) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 7701 of this title.

**§ 6108. Statistical publications and studies****(a) Publication or other disclosure of statistics of income**

The Secretary shall prepare and publish not less than annually statistics reasonably available with respect to the operations of the internal revenue laws, including classifications of taxpayers and of income, the amounts claimed or allowed as deductions, exemptions, and credits, and any other facts deemed pertinent and valuable.

**(b) Special statistical studies**

The Secretary may, upon written request by any party or parties, make special statistical studies and compilations involving return information (as defined in section 6103(b)(2)) and furnish to such party or parties transcripts of any such special statistical study or compilation. A reasonable fee may be prescribed for the cost of the work or services performed for such party or parties.

**(c) Anonymous form**

No publication or other disclosure of statistics or other information required or authorized by subsection (a) or special statistical study authorized by subsection (b) shall in any manner permit the statistics, study, or any information so published, furnished, or otherwise disclosed to be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

(Aug. 16, 1954, ch. 736, 68A Stat. 756; Pub. L. 94-455, title XII, §1202(b), Oct. 4, 1976, 90 Stat. 1685.)

## AMENDMENTS

1976—Pub. L. 94-455 designated existing provisions as subsec. (a), struck out “or his delegate” after “Secretary”, inserted “not less than” after “prepare and publish” and “claimed or” after “income, the amounts”, substituted “internal revenue laws” for “income tax laws”, and added subsecs. (b) and (c).

## EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective Jan. 1, 1977, see section 1202(i) of Pub. L. 94-455, set out as a note under section 6103 of this title.

**§ 6109. Identifying numbers****(a) Supplying of identifying numbers**

When required by regulations prescribed by the Secretary:

**(1) Inclusion in returns**

Any person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

**(2) Furnishing number to other persons**

Any person with respect to whom a return, statement, or other document is required under the authority of this title to be made by another person or whose identifying number is required to be shown on a return of another person shall furnish to such other person such identifying number as may be prescribed for securing his proper identification.

**(3) Furnishing number of another person**

Any person required under the authority of this title to make a return, statement, or other document with respect to another person shall request from such other person, and shall include in any such return, statement, or other document, such identifying number as may be prescribed for securing proper identification of such other person.

**(4) Furnishing identifying number of tax return preparer**

Any return or claim for refund prepared by a tax return preparer shall bear such identify-

ing number for securing proper identification of such preparer, his employer, or both, as may be prescribed. For purposes of this paragraph, the terms “return” and “claim for refund” have the respective meanings given to such terms by section 6696(e).

For purposes of paragraphs (1), (2), and (3), the identifying number of an individual (or his estate) shall be such individual’s social security account number.

**(b) Limitation**

(1) Except as provided in paragraph (2), a return of any person with respect to his liability for tax, or any statement or other document in support thereof, shall not be considered for purposes of paragraphs (2) and (3) of subsection (a) as a return, statement, or other document with respect to another person.

(2) For purposes of paragraphs (2) and (3) of subsection (a), a return of an estate or trust with respect to its liability for tax, and any statement or other document in support thereof, shall be considered as a return, statement, or other document with respect to each beneficiary of such estate or trust.

**(c) Requirement of information**

For purposes of this section, the Secretary is authorized to require such information as may be necessary to assign an identifying number to any person.

**(d) Use of social security account number**

The social security account number issued to an individual for purposes of section 205(c)(2)(A) of the Social Security Act shall, except as shall otherwise be specified under regulations of the Secretary, be used as the identifying number for such individual for purposes of this title.

**[e) Repealed. Pub. L. 104-188, title I, § 1615(a)(2)(A), Aug. 20, 1996, 110 Stat. 1853]**

**(f) Access to employer identification numbers by Secretary of Agriculture for purposes of Food and Nutrition Act of 2008 of 1977<sup>1</sup>****(1) In general**

In the administration of section 9 of the Food and Nutrition Act of 2008 (7 U.S.C. 2018) involving the determination of the qualifications of applicants under such Act, the Secretary of Agriculture may, subject to this subsection, require each applicant retail store or wholesale food concern to furnish to the Secretary of Agriculture the employer identification number assigned to the store or concern pursuant to this section. The Secretary of Agriculture shall not have access to any such number for any purpose other than the establishment and maintenance of a list of the names and employer identification numbers of the stores and concerns for use in determining those applicants who have been previously sanctioned or convicted under section 12 or 15 of such Act (7 U.S.C. 2021 or 2024).

**(2) Sharing of information and safeguards****(A) Sharing of information**

The Secretary of Agriculture may share any information contained in any list re-

<sup>1</sup> So in original. See 2008 Amendment note below.

ferred to in paragraph (1) with any other agency or instrumentality of the United States which otherwise has access to employer identification numbers in accordance with this section or other applicable Federal law, except that the Secretary of Agriculture may share such information only to the extent that such Secretary determines such sharing would assist in verifying and matching such information against information maintained by such other agency or instrumentality. Any such information shared pursuant to this subparagraph may be used by such other agency or instrumentality only for the purpose of effective administration and enforcement of the Food and Nutrition Act of 2008 or for the purpose of investigation of violations of other Federal laws or enforcement of such laws.

**(B) Safeguards**

The Secretary of Agriculture, and the head of any other agency or instrumentality referred to in subparagraph (A), shall restrict, to the satisfaction of the Secretary of the Treasury, access to employer identification numbers obtained pursuant to this subsection only to officers and employees of the United States whose duties or responsibilities require access for the purposes described in subparagraph (A). The Secretary of Agriculture, and the head of any agency or instrumentality with which information is shared pursuant to subparagraph (A), shall provide such other safeguards as the Secretary of the Treasury determines to be necessary or appropriate to protect the confidentiality of the employer identification numbers.

**(3) Confidentiality and nondisclosure rules**

Employer identification numbers that are obtained or maintained pursuant to this subsection by the Secretary of Agriculture or the head of any agency or instrumentality with which information is shared pursuant to paragraph (2) shall be confidential, and no officer or employee of the United States who has or had access to the employer identification numbers shall disclose any such employer identification number obtained thereby in any manner. For purposes of this paragraph, the term “officer or employee” includes a former officer or employee.

**(4) Sanctions**

Paragraphs (1), (2), and (3) of section 7213(a) shall apply with respect to the unauthorized willful disclosure to any person of employer identification numbers maintained pursuant to this subsection by the Secretary of Agriculture or any agency or instrumentality with which information is shared pursuant to paragraph (2) in the same manner and to the same extent as such paragraphs apply with respect to unauthorized disclosures of return and return information described in such paragraphs. Paragraph (4) of section 7213(a) shall apply with respect to the willful offer of any item of material value in exchange for any such employer identification number in the same manner and to the same extent as such

paragraph applies with respect to offers (in exchange for any return or return information) described in such paragraph.

**(g) Access to employer identification numbers by Federal Crop Insurance Corporation for purposes of the Federal Crop Insurance Act**

**(1) In general**

In the administration of section 506 of the Federal Crop Insurance Act, the Federal Crop Insurance Corporation may require each policyholder and each reinsured company to furnish to the insurer or to the Corporation the employer identification number of such policyholder, subject to the requirements of this paragraph. No officer or employee of the Federal Crop Insurance Corporation, or authorized person shall have access to any such number for any purpose other than the establishment of a system of records necessary to the effective administration of such Act. The Manager of the Corporation may require each policyholder to provide to the Manager or authorized person, at such times and in such manner as prescribed by the Manager, the employer identification number of each entity that holds or acquires a substantial beneficial interest in the policyholder. For purposes of this subclause, the term “substantial beneficial interest” means not less than 5 percent of all beneficial interest in the policyholder. The Secretary of Agriculture shall restrict, to the satisfaction of the Secretary of the Treasury, access to employer identification numbers obtained pursuant to this paragraph only to officers and employees of the United States or authorized persons whose duties or responsibilities require access for the administration of the Federal Crop Insurance Act.

**(2) Confidentiality and nondisclosure rules**

Employer identification numbers maintained by the Secretary of Agriculture or the Federal Crop Insurance Corporation pursuant to this subsection shall be confidential, and except as authorized by this subsection, no officer or employee of the United States or authorized person who has or had access to such employer identification numbers shall disclose any such employer identification number obtained thereby in any manner. For purposes of this paragraph, the term “officer or employee” includes a former officer or employee. For purposes of this subsection, the term “authorized person” means an officer or employee of an insurer whom the Manager of the Corporation designates by rule, subject to appropriate safeguards including a prohibition against the release of such social security account numbers (other than to the Corporations) by such person.

**(3) Sanctions**

Paragraphs (1), (2), and (3) of section 7213(a) shall apply with respect to the unauthorized willful disclosure to any person of employer identification numbers maintained by the Secretary of Agriculture or the Federal Crop Insurance Corporation pursuant to this subsection in the same manner and to the same extent as such paragraphs apply with respect to unauthorized disclosures of return and re-

turn information described in such paragraphs. Paragraph (4) of section 7213(a) shall apply with respect to the willful offer of any item of material value in exchange for any such employer identification number in the same manner and to the same extent as such paragraph applies with respect to offers (in exchange for any return or return information) described in such paragraph.

**(h) Identifying information required with respect to certain seller-provided financing**

**(1) Payor**

If any taxpayer claims a deduction under section 163 for qualified residence interest on any seller-provided financing, such taxpayer shall include on the return claiming such deduction the name, address, and TIN of the person to whom such interest is paid or accrued.

**(2) Recipient**

If any person receives or accrues interest referred to in paragraph (1), such person shall include on the return for the taxable year in which such interest is so received or accrued the name, address, and TIN of the person liable for such interest.

**(3) Furnishing of information between payor and recipient**

If any person is required to include the TIN of another person on a return under paragraph (1) or (2), such other person shall furnish his TIN to such person.

**(4) Seller-provided financing**

For purposes of this subsection, the term “seller-provided financing” means any indebtedness incurred in acquiring any residence if the person to whom such indebtedness is owed is the person from whom such residence was acquired.

(Added Pub. L. 87-397, §1(a), Oct. 5, 1961, 75 Stat. 828; amended Pub. L. 94-455, title XII, §§1203(d), 1211(c), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1691, 1712, 1834; Pub. L. 99-514, title XV, §1524(a), Oct. 22, 1986, 100 Stat. 2749; Pub. L. 100-485, title VII, §§703(c)(3), 704(a), Oct. 13, 1988, 102 Stat. 2427; Pub. L. 101-508, title XI, §11112(a), Nov. 5, 1990, 104 Stat. 1388-413; Pub. L. 101-624, title XVII, §1735(c), title XXII, §2201(d), Nov. 28, 1990, 104 Stat. 3792, 3953; Pub. L. 102-486, title XIX, §1933(a), Oct. 24, 1992, 106 Stat. 3031; Pub. L. 103-296, title III, §316(b), Aug. 15, 1994, 108 Stat. 1532; Pub. L. 103-465, title VII, §742(b), Dec. 8, 1994, 108 Stat. 5010; Pub. L. 104-188, title I, §§1615(a)(2)(A), 1704(t)(42), Aug. 20, 1996, 110 Stat. 1853, 1889; Pub. L. 105-206, title III, §3710(a), July 22, 1998, 112 Stat. 779; Pub. L. 110-28, title VIII, §8246(a)(2)(D), May 25, 2007, 121 Stat. 201; Pub. L. 110-234, title IV, §4002(b)(1)(B), (G), (2)(O), May 22, 2008, 122 Stat. 1096, 1097; Pub. L. 110-246, §4(a), title IV, §4002(b)(1)(B), (G), (2)(O), June 18, 2008, 122 Stat. 1664, 1857, 1858.)

REFERENCES IN TEXT

Section 205 of the Social Security Act, referred to in subsec. (d), is classified to section 405 of Title 42, The Public Health and Welfare.

The Food and Nutrition Act of 2008, referred to in subsec. (f), is Pub. L. 88-525, Aug. 31, 1964, 78 Stat. 703, which is classified generally to chapter 51 (§2011 et seq.)

of Title 7, Agriculture. For complete classification of this Act to the Code, see Short Title note set out under section 2011 of Title 7 and Tables.

The Federal Crop Insurance Act, referred to in subsec. (g), is subtitle A of title V of act Feb. 16, 1938, ch. 30, 52 Stat. 72, which is classified generally to subchapter I (§1501 et seq.) of chapter 36 of Title 7, Agriculture. Section 506 of the Act is classified to section 1506 of Title 7. For complete classification of this Act to the Code, see section 1501 of Title 7 and Tables.

CODIFICATION

Pub. L. 110-234 and Pub. L. 110-246 made identical amendments to this section. The amendments by Pub. L. 110-234 were repealed by section 4(a) of Pub. L. 110-246.

PRIOR PROVISIONS

A prior section 6109 was renumbered section 6116 of this title.

AMENDMENTS

2008—Subsec. (f). Pub. L. 110-246, §4002(b)(1)(G), (2)(O), substituted “Food and Nutrition Act of 2008” for “Food Stamp Act” in heading.

Subsec. (f)(1), (2)(A). Pub. L. 110-246, §4002(b)(1)(B), (2)(O), substituted “Food and Nutrition Act of 2008” for “Food Stamp Act of 1977”.

2007—Subsec. (a)(4). Pub. L. 110-28, §8246(a)(2)(D)(ii), which directed amendment of heading by substituting “tax return preparer” for “income return preparer”, was executed by making the substitution for “income tax return preparer”, to reflect the probable intent of Congress.

Pub. L. 110-28, §8246(a)(2)(D)(i), substituted “a tax return preparer” for “an income tax return preparer”.

1998—Subsec. (a). Pub. L. 105-206 substituted “For purposes of paragraphs (1), (2), and (3)” for “For purposes of this subsection” in concluding provisions.

1996—Subsec. (e). Pub. L. 104-188, §1615(a)(2)(A), struck out subsec. (e) which read as follows:

“(e) FURNISHING NUMBER FOR DEPENDENTS.—Any taxpayer who claims an exemption under section 151 for any dependent on a return for any taxable year shall include on such return the identifying number (for purposes of this title) of such dependent.”

Subsecs. (f), (g). Pub. L. 104-188, §1704(t)(42), redesignated subsec. (f) relating to access to employer identification numbers for purposes of Federal Crop Insurance Act as subsec. (g).

1994—Subsec. (e). Pub. L. 103-465 substituted “dependents” for “certain dependents” in heading and amended text generally. Prior to amendment, text read as follows: “If—

“(1) any taxpayer claims an exemption under section 151 for any dependent on a return for any taxable year, and

“(2) such dependent has attained the age of 1 year before the close of such taxable year, such taxpayer shall include on such return the identifying number (for purposes of this title) of such dependent.”

Subsec. (f)(2). Pub. L. 103-296, §316(b)(1), amended subsec. (f) relating to access to employer identification numbers for purposes of Food Stamp Act of 1977 by adding par. (2) and striking out former par. (2) “Safeguards” which read as follows: “The Secretary of Agriculture shall restrict, to the satisfaction of the Secretary of the Treasury, access to employer identification numbers obtained pursuant to paragraph (1) only to officers and employees of the United States whose duties or responsibilities require access for the administration or enforcement of the Food Stamp Act of 1977. The Secretary of Agriculture shall provide such other safeguards as the Secretary of the Treasury determines to be necessary or appropriate to protect the confidentiality of the employer identification numbers.”

Subsec. (f)(3). Pub. L. 103-296, §316(b)(2), amended subsec. (f) relating to access to employer identification

numbers for purposes of Food Stamp Act of 1977 by substituting, in par. (3), “pursuant to this subsection by the Secretary of Agriculture or the head of any agency or instrumentality with which information is shared pursuant to paragraph (2)” for “by the Secretary of Agriculture pursuant to this subsection” and “employer identification numbers shall disclose” for “social security account numbers shall disclose”.

Subsec. (f)(4). Pub. L. 103-296, §316(b)(3), amended subsec. (f) relating to access to employer identification numbers for purposes of Food Stamp Act of 1977 by substituting, in par. (4), “pursuant to this subsection by the Secretary of Agriculture or any agency or instrumentality with which information is shared pursuant to paragraph (2)” for “by the Secretary of Agriculture pursuant to this subsection”.

1992—Subsec. (h). Pub. L. 102-486 added subsec. (h).

1990—Subsec. (e)(2). Pub. L. 101-508 substituted “1 year” for “2 years”.

Subsec. (f). Pub. L. 101-624, §2201(d), added subsec. (f) relating to access to employer identification numbers for purposes of Federal Crop Insurance Act.

Pub. L. 101-624, §1735(c), added subsec. (f) relating to access to employer identification numbers for purposes of Food Stamp Act of 1977.

1988—Subsec. (a). Pub. L. 100-485, §703(c)(3), substituted “or whose identifying number is required to be shown on a return of another person shall furnish” for “shall furnish”.

Subsec. (e)(2). Pub. L. 100-485, §704(a), substituted “age of 2” for “age of 5”.

1986—Subsec. (e). Pub. L. 99-514 added subsec. (e).

1976—Subsec. (a). Pub. L. 94-455, §§1203(d), 1906(b)(13)(A), struck out in provisions preceding par. (1) “or his delegate” after “Secretary” and added par. (4).

Subsec. (d). Pub. L. 94-455, §1211(c), added subsec. (d).

#### EFFECTIVE DATE OF 2008 AMENDMENT

Amendment of this section and repeal of Pub. L. 110-234 by Pub. L. 110-246 effective May 22, 2008, the date of enactment of Pub. L. 110-234, except as otherwise provided, see section 4 of Pub. L. 110-246, set out as an Effective Date note under section 8701 of Title 7, Agriculture.

Amendment by section 4002(b)(1)(B), (G), (2)(O) of Pub. L. 110-246 effective Oct. 1, 2008, see section 4407 of Pub. L. 110-246, set out as a note under section 1161 of Title 2, The Congress.

#### EFFECTIVE DATE OF 2007 AMENDMENT

Amendment by Pub. L. 110-28 applicable to returns prepared after May 25, 2007, see section 8246(c) of Pub. L. 110-28, set out as a note under section 6060 of this title.

#### EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-206, title III, §3710(b), July 22, 1998, 112 Stat. 779, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 22, 1998].”

#### EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by section 1615(a)(2)(A) of Pub. L. 104-188 applicable with respect to returns the due date for which, without regard to extensions, is on or after the 30th day after Aug. 20, 1996, with special rule for 1995 and 1996, see section 1615(d) of Pub. L. 104-188, set out as a note under section 21 of this title.

#### EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by Pub. L. 103-465 applicable to returns for taxable years beginning after Dec. 31, 1994, but not applicable to returns for taxable years beginning in 1995 with respect to individuals who are born after Oct. 31, 1995, and to returns for taxable years beginning in 1996 with respect to individuals who are born after Nov. 30, 1996, see section 742(c) of Pub. L. 103-465, set out as a note under section 32 of this title.

#### EFFECTIVE DATE OF 1992 AMENDMENT

Pub. L. 102-486, title XIX, §1933(c), Oct. 24, 1992, 106 Stat. 3031, provided that: “The amendments made by this section [amending this section and section 6724 of this title] shall apply to taxable years beginning after December 31, 1991.”

#### EFFECTIVE DATE OF 1990 AMENDMENTS

Amendment by section 1735(c) of Pub. L. 101-624 effective and implemented first day of month beginning 120 days after publication of implementing regulations to be promulgated not later than Oct. 1, 1991, see section 1781(a) of Pub. L. 101-624, set out as a note under section 2012 of Title 7, Agriculture.

Pub. L. 101-508, title XI, §11112(b), Nov. 5, 1990, 104 Stat. 1388-413, provided that: “The amendment made by subsection (a) [amending this section] shall apply to returns for taxable years beginning after December 31, 1990.”

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by section 703(c)(3) of Pub. L. 100-485 applicable to taxable years beginning after Dec. 31, 1988, see section 703(d) of Pub. L. 100-485, set out as a note under section 21 of this title.

Pub. L. 100-485, title VII, §704(b), Oct. 13, 1988, 102 Stat. 2428, provided that: “The amendment made by subsection (a) [amending this section] shall apply to returns the due date for which (determined without regard to extensions) is after December 31, 1989.”

#### EFFECTIVE DATE OF 1986 AMENDMENT

Pub. L. 99-514, title XV, §1524(c), Oct. 22, 1986, 100 Stat. 2749, provided that: “The amendments made by this section [amending this section and section 6676 of this title] shall apply to returns the due date for which (determined without regard to extensions) is after December 31, 1987.”

#### EFFECTIVE DATE

Pub. L. 87-397, §1(d), Oct. 5, 1961, 75 Stat. 829, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “Paragraph (1) of section 6109(a) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], as added by subsection (a) of this section, shall apply only in respect of returns, statements, and other documents relating to periods commencing after December 31, 1961. Paragraphs (2) and (3) of such section 6109(a) shall apply only in respect of returns, statements, or other documents relating to periods commencing after December 31, 1962.”

### § 6110. Public inspection of written determinations

#### (a) General rule

Except as otherwise provided in this section, the text of any written determination and any background file document relating to such written determination shall be open to public inspection at such place as the Secretary may by regulations prescribe.

#### (b) Definitions

For purposes of this section—

##### (1) Written determination

###### (A) In general

The term “written determination” means a ruling, determination letter, technical advice memorandum, or Chief Counsel advice.

###### (B) Exceptions

Such term shall not include any matter referred to in subparagraph (C) or (D) of section 6103(b)(2).

**(2) Background file document**

The term “background file document” with respect to a written determination includes the request for that written determination, any written material submitted in support of the request, and any communication (written or otherwise) between the Internal Revenue Service and persons outside the Internal Revenue Service in connection with such written determination (other than any communication between the Department of Justice and the Internal Revenue Service relating to a pending civil or criminal case or investigation) received before issuance of the written determination.

**(3) Reference and general written determinations****(A) Reference written determination**

The term “reference written determination” means any written determination which has been determined by the Secretary to have significant reference value.

**(B) General written determination**

The term “general written determination” means any written determination other than a reference written determination.

**(c) Exemptions from disclosure**

Before making any written determination or background file document open or available to public inspection under subsection (a), the Secretary shall delete—

(1) the names, addresses, and other identifying details of the person to whom the written determination pertains and of any other person, other than a person with respect to whom a notation is made under subsection (d)(1), identified in the written determination or any background file document;

(2) information specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy, and which is in fact properly classified pursuant to such Executive order;

(3) information specifically exempted from disclosure by any statute (other than this title) which is applicable to the Internal Revenue Service;

(4) trade secrets and commercial or financial information obtained from a person and privileged or confidential;

(5) information the disclosure of which would constitute a clearly unwarranted invasion of personal privacy;

(6) information contained in or related to examination, operating, or condition reports prepared by, or on behalf of, or for use of an agency responsible for the regulation or supervision of financial institutions; and

(7) geological and geophysical information and data, including maps, concerning wells.

The Secretary shall determine the appropriate extent of such deletions and, except in the case of intentional or willful disregard of this subsection, shall not be required to make such deletions (nor be liable for failure to make deletions) unless the Secretary has agreed to such deletions or has been ordered by a court (in a

proceeding under subsection (f)(3)) to make such deletions.

**(d) Procedures with regard to third party contacts****(1) Notations**

If, before the issuance of a written determination, the Internal Revenue Service receives any communication (written or otherwise) concerning such written determination, any request for such determination, or any other matter involving such written determination from a person other than an employee of the Internal Revenue Service or the person to whom such written determination pertains (or his authorized representative with regard to such written determination), the Internal Revenue Service shall indicate, on the written determination open to public inspection, the category of the person making such communication and the date of such communication.

**(2) Exception**

Paragraph (1) shall not apply to any communication made by the Chief of Staff of the Joint Committee on Taxation.

**(3) Disclosure of identity**

In the case of any written determination to which paragraph (1) applies, any person may file a petition in the United States Tax Court or file a complaint in the United States District Court for the District of Columbia for an order requiring that the identity of any person to whom the written determination pertains be disclosed. The court shall order disclosure of such identity if there is evidence in the record from which one could reasonably conclude that an impropriety occurred or undue influence was exercised with respect to such written determination by or on behalf of such person. The court may also direct the Secretary to disclose any portion of any other deletions made in accordance with subsection (c) where such disclosure is in the public interest. If a proceeding is commenced under this paragraph, the person whose identity is subject to being disclosed and the person about whom a notation is made under paragraph (1) shall be notified of the proceeding in accordance with the procedures described in subsection (f)(4)(B) and shall have the right to intervene in the proceeding (anonymously, if appropriate).

**(4) Period in which to bring action**

No proceeding shall be commenced under paragraph (3) unless a petition is filed before the expiration of 36 months after the first day that the written determination is open to public inspection.

**(e) Background file documents**

Whenever the Secretary makes a written determination open to public inspection under this section, he shall also make available to any person, but only upon the written request of that person, any background file document relating to the written determination.

**(f) Resolution of disputes relating to disclosure****(1) Notice of intention to disclose**

Except as otherwise provided by subsection (i), the Secretary shall upon issuance of any

written determination, or upon receipt of a request for a background file document, mail a notice of intention to disclose such determination or document to any person to whom the written determination pertains (or a successor in interest, executor, or other person authorized by law to act for or on behalf of such person).

**(2) Administrative remedies**

The Secretary shall prescribe regulations establishing administrative remedies with respect to—

(A) requests for additional disclosure of any written determination of any background file document, and

(B) requests to restrain disclosure.

**(3) Action to restrain disclosure**

**(A) Creation of remedy**

Any person—

(i) to whom a written determination pertains (or a successor in interest, executor, or other person authorized by law to act for or on behalf of such person), or who has a direct interest in maintaining the confidentiality of any such written determination or background file document (or portion thereof),

(ii) who disagrees with any failure to make a deletion with respect to that portion of any written determination or any background file document which is to be open or available to public inspection, and

(iii) who has exhausted his administrative remedies as prescribed pursuant to paragraph (2),

may, within 60 days after the mailing by the Secretary of a notice of intention to disclose any written determination or background file document under paragraph (1), together with the proposed deletions, file a petition in the United States Tax Court (anonymously, if appropriate) for a determination with respect to that portion of such written determination or background file document which is to be open to public inspection.

**(B) Notice to certain persons**

The Secretary shall notify any person to whom a written determination pertains (unless such person is the petitioner) of the filing of a petition under this paragraph with respect to such written determination or related background file document, and any such person may intervene (anonymously, if appropriate) in any proceeding conducted pursuant to this paragraph. The Secretary shall send such notice by registered or certified mail to the last known address of such person within 15 days after such petition is served on the Secretary. No person who has received such a notice may thereafter file any petition under this paragraph with respect to such written determination or background file document with respect to which such notice was received.

**(4) Action to obtain additional disclosure**

**(A) Creation of remedy**

Any person who has exhausted the administrative remedies prescribed pursuant to

paragraph (2) with respect to a request for disclosure may file a petition in the United States Tax Court or a complaint in the United States District Court for the District of Columbia for an order requiring that any written determination or background file document (or portion thereof) be made open or available to public inspection. Except where inconsistent with subparagraph (B), the provisions of subparagraphs (C), (D), (E), (F), and (G) of section 552(a)(4) of title 5, United States Code, shall apply to any proceeding under this paragraph. The Court shall examine the matter de novo and without regard to a decision of a court under paragraph (3) with respect to such written determination or background file document, and may examine the entire text of such written determination or background file document in order to determine whether such written determination or background file document or any part thereof shall be open or available to public inspection under this section. The burden of proof with respect to the issue of disclosure of any information shall be on the Secretary and any other person seeking to restrain disclosure.

**(B) Intervention**

If a proceeding is commenced under this paragraph with respect to any written determination or background file document, the Secretary shall, within 15 days after notice of the petition filed under subparagraph (A) is served on him, send notice of the commencement of such proceeding to all persons who are identified by name and address in such written determination or background file document. The Secretary shall send such notice by registered or certified mail to the last known address of such person. Any person to whom such determination or background file document pertains may intervene in the proceeding (anonymously, if appropriate). If such notice is sent, the Secretary shall not be required to defend the action and shall not be liable for public disclosure of the written determination or background file document (or any portion thereof) in accordance with the final decision of the court.

**(5) Expedition of determination**

The Tax Court shall make a decision with respect to any petition described in paragraph (3) at the earliest practicable date.

**(6) Publicity of Tax Court proceedings**

Notwithstanding sections 7458 and 7461, the Tax Court may, in order to preserve the anonymity, privacy, or confidentiality of any person under this section, provide by rules adopted under section 7453 that portions of hearings, testimony, evidence, and reports in connection with proceedings under this section may be closed to the public or to inspection by the public.

**(g) Time for disclosure**

**(1) In general**

Except as otherwise provided in this section, the text of any written determination or any

background file document (as modified under subsection (c)) shall be open or available to public inspection—

(A) no earlier than 75 days, and no later than 90 days, after the notice provided in subsection (f)(1) is mailed, or, if later,

(B) within 30 days after the date on which a court decision under subsection (f)(3) becomes final.

**(2) Postponement by order of court**

The court may extend the period referred to in paragraph (1)(B) for such time as the court finds necessary to allow the Secretary to comply with its decision.

**(3) Postponement of disclosure for up to 90 days**

At the written request of the person by whom or on whose behalf the request for the written determination was made, the period referred to in paragraph (1)(A) shall be extended (for not to exceed an additional 90 days) until the day which is 15 days after the date of the Secretary's determination that the transaction set forth in the written determination has been completed.

**(4) Additional 180 days**

If—

(A) the transaction set forth in the written determination is not completed during the period set forth in paragraph (3), and

(B) the person by whom or on whose behalf the request for the written determination was made establishes to the satisfaction of the Secretary that good cause exists for additional delay in opening the written determination to public inspection,

the period referred to in paragraph (3) shall be further extended (for not to exceed an additional 180 days) until the day which is 15 days after the date of the Secretary's determination that the transaction set forth in the written determination has been completed.

**(5) Special rules for certain written determinations, etc.**

Notwithstanding the provisions of paragraph (1), the Secretary shall not be required to make available to the public—

(A) any technical advice memorandum, any Chief Counsel advice, and any related background file document involving any matter which is the subject of a civil fraud or criminal investigation or jeopardy or termination assessment until after any action relating to such investigation or assessment is completed, or

(B) any general written determination and any related background file document that relates solely to approval of the Secretary of any adoption or change of—

(i) the funding method or plan year of a plan under section 412,

(ii) a taxpayer's annual accounting period under section 442,

(iii) a taxpayer's method of accounting under section 446(e), or

(iv) a partnership's or partner's taxable year under section 706,

but the Secretary shall make any such written determination and related background

file document available upon the written request of any person after the date on which (except for this subparagraph) such determination would be open to public inspection.

**(h) Disclosure of prior written determinations and related background file documents**

**(1) In general**

Except as otherwise provided in this subsection, a written determination issued pursuant to a request made before November 1, 1976, and any background file document relating to such written determination shall be open or available to public inspection in accordance with this section.

**(2) Time for disclosure**

In the case of any written determination or background file document which is to be made open or available to public inspection under paragraph (1)—

(A) subsection (g) shall not apply, but

(B) such written determination or background file document shall be made open or available to public inspection at the earliest practicable date after funds for that purpose have been appropriated and made available to the Internal Revenue Service.

**(3) Order of release**

Any written determination or background file document described in paragraph (1) shall be open or available to public inspection in the following order starting with the most recent written determination in each category:

(A) reference written determinations issued under this title;

(B) general written determinations issued after July 4, 1967; and

(C) reference written determinations issued under the Internal Revenue Code of 1939 or corresponding provisions of prior law.

General written determinations not described in subparagraph (B) shall be open to public inspection on written request, but not until after the written determinations referred to in subparagraphs (A), (B), and (C) are open to public inspection.

**(4) Notice that prior written determinations are open to public inspection**

Notwithstanding the provisions of subsections (f)(1) and (f)(3)(A), not less than 90 days before making any portion of a written determination described in this subsection open to public inspection, the Secretary shall issue public notice in the Federal Register that such written determination is to be made open to public inspection. The person who received a written determination may, within 75 days after the date of publication of notice under this paragraph, file a petition in the United States Tax Court (anonymously, if appropriate) for a determination with respect to that portion of such written determination which is to be made open to public inspection. The provisions of subsections (f)(3)(B), (5), and (6) shall apply if such a petition is filed. If no petition is filed, the text of any written determination shall be open to public inspection no earlier than 90 days, and no later than 120 days, after notice is published in the Federal Register.

**(5) Exclusion**

Subsection (d) shall not apply to any written determination described in paragraph (1).

**(i) Special rules for disclosure of Chief Counsel advice****(1) Chief Counsel advice defined****(A) In general**

For purposes of this section, the term “Chief Counsel advice” means written advice or instruction, under whatever name or designation, prepared by any national office component of the Office of Chief Counsel which—

(i) is issued to field or service center employees of the Service or regional or district employees of the Office of Chief Counsel; and

(ii) conveys—

(I) any legal interpretation of a revenue provision;

(II) any Internal Revenue Service or Office of Chief Counsel position or policy concerning a revenue provision; or

(III) any legal interpretation of State law, foreign law, or other Federal law relating to the assessment or collection of any liability under a revenue provision.

**(B) Revenue provision defined**

For purposes of subparagraph (A), the term “revenue provision” means any existing or former internal revenue law, regulation, revenue ruling, revenue procedure, other published or unpublished guidance, or tax treaty, either in general or as applied to specific taxpayers or groups of specific taxpayers.

**(2) Additional documents treated as Chief Counsel advice**

The Secretary may by regulation provide that this section shall apply to any advice or instruction prepared and issued by the Office of Chief Counsel which is not described in paragraph (1).

**(3) Deletions for Chief Counsel advice**

In the case of Chief Counsel advice and related background file documents open to public inspection pursuant to this section—

(A) paragraphs (2) through (7) of subsection (c) shall not apply, but

(B) the Secretary may make deletions of material in accordance with subsections (b) and (c) of section 552 of title 5, United States Code, except that in applying subsection (b)(3) of such section, no statutory provision of this title shall be taken into account.

**(4) Notice of intention to disclose****(A) Nontaxpayer-specific Chief Counsel advice**

In the case of Chief Counsel advice which is written without reference to a specific taxpayer or group of specific taxpayers—

(i) subsection (f)(1) shall not apply; and

(ii) the Secretary shall, within 60 days after the issuance of the Chief Counsel advice, complete any deletions described in subsection (c)(1) or paragraph (3) and make the Chief Counsel advice, as so edited, open for public inspection.

**(B) Taxpayer-specific Chief Counsel advice**

In the case of Chief Counsel advice which is written with respect to a specific taxpayer or group of specific taxpayers, the Secretary shall, within 60 days after the issuance of the Chief Counsel advice, mail the notice required by subsection (f)(1) to each such taxpayer. The notice shall include a copy of the Chief Counsel advice on which is indicated the information that the Secretary proposes to delete pursuant to subsection (c)(1). The Secretary may also delete from the copy of the text of the Chief Counsel advice any of the information described in paragraph (3), and shall delete the names, addresses, and other identifying details of taxpayers other than the person to whom the advice pertains, except that the Secretary shall not delete from the copy of the Chief Counsel advice that is furnished to the taxpayer any information of which that taxpayer was the source.

**(j) Civil remedies****(1) Civil action**

Whenever the Secretary—

(A) fails to make deletions required in accordance with subsection (c), or

(B) fails to follow the procedures in subsection (g) or (i)(4)(B),

the recipient of the written determination or any person identified in the written determination shall have as an exclusive civil remedy an action against the Secretary in the United States Court of Federal Claims, which shall have jurisdiction to hear any action under this paragraph.

**(2) Damages**

In any suit brought under the provisions of paragraph (1)(A) in which the Court determines that an employee of the Internal Revenue Service intentionally or willfully failed to delete in accordance with subsection (c), or in any suit brought under subparagraph (1)(B) in which the Court determines that an employee intentionally or willfully failed to act in accordance with subsection (g) or (i)(4)(B), the United States shall be liable to the person in an amount equal to the sum of—

(A) actual damages sustained by the person but in no case shall a person be entitled to receive less than the sum of \$1,000, and

(B) the costs of the action together with reasonable attorney’s fees as determined by the Court.

**(k) Special provisions****(1) Fees**

The Secretary is authorized to assess actual costs—

(A) for duplication of any written determination or background file document made open or available to the public under this section, and

(B) incurred in searching for and making deletions required under subsection (c)(1) or (i)(3) from any written determination or background file document which is available to public inspection only upon written request.

The Secretary shall furnish any written determination or background file document without charge or at a reduced charge if he determines that waiver or reduction of the fee is in the public interest because furnishing such determination or background file document can be considered as primarily benefiting the general public.

**(2) Records disposal procedures**

Nothing in this section shall prevent the Secretary from disposing of any general written determination or background file document described in subsection (b) in accordance with established records disposition procedures, but such disposal shall, except as provided in the following sentence, occur not earlier than 3 years after such written determination is first made open to public inspection. In the case of any general written determination described in subsection (h), the Secretary may dispose of such determination and any related background file document in accordance with such procedures but such disposal shall not occur earlier than 3 years after such written determination is first made open to public inspection if funds are appropriated for such purpose before January 20, 1979, or not earlier than January 20, 1979, if funds are not appropriated before such date. The Secretary shall not dispose of any reference written determinations and related background file documents.

**(3) Precedential status**

Unless the Secretary otherwise establishes by regulations, a written determination may not be used or cited as precedent. The preceding sentence shall not apply to change the precedential status (if any) of written determinations with regard to taxes imposed by subtitle D of this title.

**(l) Section not to apply**

This section shall not apply to—

(1) any matter to which section 6104 or 6105 applies, or

(2) any—

(A) written determination issued pursuant to a request made before November 1, 1976, with respect to the exempt status under section 501(a) of an organization described in section 501(c) or (d), the status of an organization as a private foundation under section 509(a), or the status of an organization as an operating foundation under section 4942(j)(3),

(B) written determination described in subsection (g)(5)(B) issued pursuant to a request made before November 1, 1976,

(C) determination letter not otherwise described in subparagraph (A), (B), or (E) issued pursuant to a request made before November 1, 1976,

(D) background file document relating to any general written determination issued before July 5, 1967, or

(E) letter or other document described in section 6104(a)(1)(B)(iv) issued before September 2, 1974.

**(m) Exclusive remedy**

Except as otherwise provided in this title, or with respect to a discovery order made in con-

nection with a judicial proceeding, the Secretary shall not be required by any Court to make any written determination or background file document open or available to public inspection, or to refrain from disclosure of any such documents.

(Added Pub. L. 94-455, title XII, §1201(a), Oct. 4, 1976, 90 Stat. 1660; amended Pub. L. 97-164, title I, §160(a)(9), Apr. 2, 1982, 96 Stat. 48; Pub. L. 98-620, title IV, §402(28)(B), Nov. 8, 1984, 98 Stat. 3359; Pub. L. 102-572, title IX, §902(b)(1), Oct. 29, 1992, 106 Stat. 4516; Pub. L. 105-206, title III, §3509(a)-(c), July 22, 1998, 112 Stat. 772, 773; Pub. L. 106-170, title V, §521(a)(2), Dec. 17, 1999, 113 Stat. 1925; Pub. L. 106-554, §1(a)(7) [title III, §§304(c), 313(e)], Dec. 21, 2000, 114 Stat. 2763, 2763A-634, 2763A-643; Pub. L. 110-172, §10(a), Dec. 29, 2007, 121 Stat. 2484.)

REFERENCES IN TEXT

The Internal Revenue Code of 1939, referred to in subsec. (h)(3)(C), is act Feb. 10, 1939, ch. 2, 53 Stat. 1, as amended. Prior to the enactment of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], the 1939 Code was classified to former Title 26, Internal Revenue Code. For table of comparisons of the 1939 Code to the 1986 Code, see Table I preceding section 1 of this title.

PRIOR PROVISIONS

A prior section 6110 was renumbered 6116 of this title.

AMENDMENTS

2007—Subsec. (i)(3). Pub. L. 110-172 inserted “and related background file documents” after “Chief Counsel advice” in introductory provisions.

2000—Subsec. (b)(1). Pub. L. 106-554, §1(a)(7) [title III, §304(c)(1)], amended heading and text of par. (1) generally. Prior to amendment, text read as follows: “The term ‘written determination’ means a ruling, determination letter, technical advice memorandum, or Chief Counsel advice. Such term shall not include any advance pricing agreement entered into by a taxpayer and the Secretary and any background information related to such agreement or any application for an advance pricing agreement.”

Subsec. (g)(5)(A). Pub. L. 106-554, §1(a)(7) [title III, §313(e)], inserted “, any Chief Counsel advice,” after “technical advice memorandum”.

Subsec. (l)(1). Pub. L. 106-554, §1(a)(7) [title III, §304(c)(2)], inserted “or 6105” after “6104”.

1999—Subsec. (b)(1). Pub. L. 106-170 inserted at end “Such term shall not include any advance pricing agreement entered into by a taxpayer and the Secretary and any background information related to such agreement or any application for an advance pricing agreement.”

1998—Subsec. (b)(1). Pub. L. 105-206, §3509(a), substituted “technical advice memorandum, or Chief Counsel advice” for “or technical advice memorandum”.

Subsec. (f)(1). Pub. L. 105-206, §3509(c)(1), substituted “Except as otherwise provided by subsection (i), the Secretary” for “The Secretary”.

Subsec. (i). Pub. L. 105-206, §3509(b), added subsec. (i). Former subsec. (i) redesignated (j).

Subsec. (j). Pub. L. 105-206, §3509(b), redesignated subsec. (i) as (j). Former subsec. (j) redesignated (k).

Subsec. (j)(1)(B), (2). Pub. L. 105-206, §3509(c)(2), substituted “subsection (g) or (i)(4)(B)” for “subsection (g)”.

Subsec. (k). Pub. L. 105-206, §3509(b), redesignated subsec. (j) as (k). Former subsec. (k) redesignated (l).

Subsec. (k)(1)(B). Pub. L. 105-206, §3509(c)(3), substituted “subsection (c)(1) or (i)(3)” for “subsection (c)”.

Subsecs. (l), (m). Pub. L. 105-206, §3509(b), redesignated subsecs. (k) and (l) as (l) and (m), respectively.

1992—Subsec. (i)(1). Pub. L. 102-572 substituted “United States Court of Federal Claims” for “United States Claims Court”.

1984—Subsec. (f)(5). Pub. L. 98-620 struck out provision that the Court of Appeals had to expedite any review of such decision in every way possible.

1982—Subsec. (i)(1). Pub. L. 97-164 substituted “United States Claims Court” for “Court of Claims”.

#### EFFECTIVE DATE OF 2007 AMENDMENT

Pub. L. 110-172, §10(b), Dec. 29, 2007, 121 Stat. 2484, provided that: “The amendment made by this section [amending this section] shall take effect as if included in the provision of the Internal Revenue Service Restructuring and Reform Act of 1998 [Pub. L. 105-206] to which it relates.”

#### EFFECTIVE DATE OF 2000 AMENDMENT

Pub. L. 106-554, §1(a)(7) [title III, §304(d)], Dec. 21, 2000, 114 Stat. 2763, 2763A-634, provided that: “The amendments made by this section [enacting section 6105 of this title and amending this section and section 6103 of this title] shall take effect on the date of the enactment of this Act [Dec. 21, 2000].”

Amendment by section 1(a)(7) [title III, §313(e)] of Pub. L. 106-554 effective as if included in the provisions of the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, to which such amendment relates, see section 1(a)(7) [title III, §313(f)] of Pub. L. 106-554, set out as a note under section 6015 of this title.

#### EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-206, title III, §3509(d), July 22, 1998, 112 Stat. 774, provided that:

“(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section [amending this section] shall apply to any Chief Counsel advice issued more than 90 days after the date of the enactment of this Act [July 22, 1998].

“(2) TRANSITION RULES.—The amendments made by this section shall apply to any Chief Counsel advice issued after December 31, 1985, and before the 91st day after the date of the enactment of this Act [July 22, 1998] by the offices of the associate chief counsel for domestic, employee benefits and exempt organizations, and international, except that any such Chief Counsel advice shall be treated as made available on a timely basis if such advice is made available for public inspection not later than the following dates:

“(A) One year after the date of the enactment of this Act [July 22, 1998], in the case of all litigation guideline memoranda, service center advice, tax litigation bulletins, criminal tax bulletins, and general litigation bulletins.

“(B) Eighteen months after such date of enactment, in the case of field service advice and technical assistance to the field issued on or after January 1, 1994.

“(C) Three years after such date of enactment, in the case of field service advice and technical assistance to the field issued on or after January 1, 1992, and before January 1, 1994.

“(D) Six years after such date of enactment, in the case of any other Chief Counsel advice issued after December 31, 1985.

“(3) DOCUMENTS TREATED AS CHIEF COUNSEL ADVICE.—If the Secretary of the Treasury by regulation provides pursuant to section 6110(i)(2) of the Internal Revenue Code of 1986, as added by this section, that any additional advice or instruction issued by the Office of Chief Counsel shall be treated as Chief Counsel advice, such additional advice or instruction shall be made available for public inspection pursuant to section 6110 of such Code, as amended by this section, only in accordance with the effective date set forth in such regulation.

“(4) CHIEF COUNSEL ADVICE TO BE AVAILABLE ELECTRONICALLY.—The Internal Revenue Service shall make any Chief Counsel advice issued more than 90 days after

the date of the enactment of this Act [July 22, 1998] and made available for public inspection pursuant to section 6110 of such Code, as amended by this section, also available by computer telecommunications within 1 year after issuance.”

#### EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by Pub. L. 102-572 effective Oct. 29, 1992, see section 911 of Pub. L. 102-572, set out as a note under section 171 of Title 28, Judiciary and Judicial Procedure.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-620 not applicable to cases pending on Nov. 8, 1984, see section 403 of Pub. L. 98-620, set out as an Effective Date note under section 1657 of Title 28, Judiciary and Judicial Procedure.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-164 effective Oct. 1, 1982, see section 402 of Pub. L. 97-164, set out as a note under section 171 of Title 28, Judiciary and Judicial Procedure.

#### EFFECTIVE DATE

Pub. L. 94-455, title XII, §1201(e), Oct. 4, 1976, 90 Stat. 1667, provided that: “Except as otherwise provided in this section [enacting this section and provisions set out below], the amendments made by this section shall take effect on November 1, 1976.”

#### PENDING REQUESTS

Pub. L. 94-455, title XII, §1201(b), Oct. 4, 1976, 90 Stat. 1667, provided that: “Any written determination or background file document which is the subject of a judicial proceeding pursuant to section 552 of title 5, United States Code, commenced before January 1, 1976, shall not be treated as a written determination subject to subsection (h)(1) [subsec. (h)(1) of this section], but shall be available to the complainant along with the background file document, if requested, as soon as practicable after July 1, 1976.”

### § 6111. Disclosure of reportable transactions

#### (a) In general

Each material advisor with respect to any reportable transaction shall make a return (in such form as the Secretary may prescribe) setting forth—

- (1) information identifying and describing the transaction,
- (2) information describing any potential tax benefits expected to result from the transaction, and
- (3) such other information as the Secretary may prescribe.

Such return shall be filed not later than the date specified by the Secretary.

#### (b) Definitions

For purposes of this section:

##### (1) Material advisor

###### (A) In general

The term “material advisor” means any person—

- (i) who provides any material aid, assistance, or advice with respect to organizing, managing, promoting, selling, implementing, insuring, or carrying out any reportable transaction, and
- (ii) who directly or indirectly derives gross income in excess of the threshold amount (or such other amount as may be

prescribed by the Secretary) for such aid, assistance, or advice.

**(B) Threshold amount**

For purposes of subparagraph (A), the threshold amount is—

- (i) \$50,000 in the case of a reportable transaction substantially all of the tax benefits from which are provided to natural persons, and
- (ii) \$250,000 in any other case.

**(2) Reportable transaction**

The term “reportable transaction” has the meaning given to such term by section 6707A(c).

**(c) Regulations**

The Secretary may prescribe regulations which provide—

- (1) that only 1 person shall be required to meet the requirements of subsection (a) in cases in which 2 or more persons would otherwise be required to meet such requirements,
- (2) exemptions from the requirements of this section, and
- (3) such rules as may be necessary or appropriate to carry out the purposes of this section.

(Added Pub. L. 98-369, div. A, title I, §141(a), July 18, 1984, 98 Stat. 677; amended Pub. L. 99-514, title II, §201(d)(13), title XV, §1531(a), title XVIII, §1899A(54), Oct. 22, 1986, 100 Stat. 2142, 2749, 2961; Pub. L. 105-34, title X, §1028(a), Aug. 5, 1997, 111 Stat. 926; Pub. L. 108-357, title VIII, §815(a), Oct. 22, 2004, 118 Stat. 1581; Pub. L. 109-135, title IV, §412(zz), Dec. 21, 2005, 119 Stat. 2641.)

PRIOR PROVISIONS

A prior section 6111 was renumbered 6116 of this title.

AMENDMENTS

2005—Subsec. (b)(1)(A)(ii). Pub. L. 109-135 substituted “aid, assistance, or advice” for “advice or assistance”.

2004—Pub. L. 108-357 amended section catchline and text generally, substituting provisions relating to disclosure of reportable transactions for provisions relating to registration of tax shelters and inclusion of identification numbers on returns.

1997—Subsecs. (d) to (f). Pub. L. 105-34 added subsec. (d) and redesignated former subsecs. (d) and (e) as (e) and (f), respectively.

1986—Subsec. (c)(2)(A). Pub. L. 99-514, §1531(a), substituted “350 percent” for “200 percent”.

Subsec. (c)(3)(B)(ii). Pub. L. 99-514, §201(d)(13), substituted “section 465(b)(3)(C)” for “section 168(e)(4)”.

Subsec. (d)(1)(B). Pub. L. 99-514, §1899A(54), substituted “subparagraph” for “subpagraph”.

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, §815(c), Oct. 22, 2004, 118 Stat. 1583, provided that: “The amendments made by this section [amending this section and sections 6112 and 6708 of this title] shall apply to transactions with respect to which material aid, assistance, or advice referred to in section 6111(b)(1)(A)(i) of the Internal Revenue Code of 1986 (as added by this section) is provided after the date of the enactment of this Act [Oct. 22, 2004].”

EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title X, §1028(e), Aug. 5, 1997, 111 Stat. 928, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [amending this

section and sections 6662 and 6707 of this title] shall apply to any tax shelter (as defined in section 6111(d) of the Internal Revenue Code of 1986, as amended by this section) interests in which are offered to potential participants after the Secretary of the Treasury prescribes guidance with respect to meeting requirements added by such amendments.

“(2) MODIFICATIONS TO SUBSTANTIAL UNDERSTATEMENT PENALTY.—The amendments made by subsection (c) [amending section 6662 of this title] shall apply to items with respect to transactions entered into after the date of the enactment of this Act [Aug. 5, 1997].”

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 201(d)(13) of Pub. L. 99-514 applicable to property placed in service after Dec. 31, 1986, in taxable years ending after such date, with exceptions, see sections 203 and 204 of Pub. L. 99-514, set out as a note under section 168 of this title.

Amendment by section 201(d)(13) of Pub. L. 99-514 not applicable to any property placed in service before Jan. 1, 1994, if such property placed in service as part of specified rehabilitations, and not applicable to certain additional rehabilitations, see section 251(d)(2), (3) of Pub. L. 99-514, set out as a note under section 46 of this title.

Pub. L. 99-514, title XV, §1531(b), Oct. 22, 1986, 100 Stat. 2749, provided that: “The amendment made by this section [amending this section] shall apply to any tax shelter (within the meaning of section 6111 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] as amended by this section) interests in which are first offered for sale after December 31, 1986.”

EFFECTIVE DATE

Pub. L. 98-369, div. A, title I, §141(d), July 18, 1984, 98 Stat. 680, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this section and section 6707 of this title and renumbering former section 6111 as section 6112 of this title] shall apply to any tax shelter (within the meaning of section 6111 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], as added by this section) any interest in which is first sold to any investor after August 31, 1984.

“(2) SUBSTANTIAL INVESTMENT TEST.—For purposes of determining whether any investment is a tax shelter by reason of section 6111(c)(1)(B)(iii) of such Code (as added by this section), only offers for sale after August 31, 1984, shall be taken into account.

“(3) FURNISHING OF SHELTER IDENTIFICATION NUMBER FOR INTERESTS SOLD BEFORE SEPTEMBER 1, 1984.—With respect to interests sold before September 1, 1984, any liability to act under paragraph (1) of section 6111(b) of such Code (as added by this section) which would (but for this sentence) arise before such date shall be deemed to arise on December 31, 1984.”

**§ 6112. Material advisors of reportable transactions must keep lists of advisees, etc.**

**(a) In general**

Each material advisor (as defined in section 6111) with respect to any reportable transaction (as defined in section 6707A(c)) shall (whether or not required to file a return under section 6111 with respect to such transaction) maintain (in such manner as the Secretary may by regulations prescribe) a list—

- (1) identifying each person with respect to whom such advisor acted as a material advisor with respect to such transaction, and
- (2) containing such other information as the Secretary may by regulations require.

**(b) Special rules****(1) Availability for inspection; retention of information on list**

Any person who is required to maintain a list under subsection (a) (or was required to maintain a list under subsection (a) as in effect before the enactment of the American Jobs Creation Act of 2004)—

(A) shall make such list available to the Secretary for inspection upon written request by the Secretary, and

(B) except as otherwise provided under regulations prescribed by the Secretary, shall retain any information which is required to be included on such list for 7 years.

**(2) Lists which would be required to be maintained by 2 or more persons**

The Secretary may prescribe regulations which provide that, in cases in which 2 or more persons are required under subsection (a) to maintain the same list (or portion thereof), only 1 person shall be required to maintain such list (or portion).

(Added Pub. L. 98-369, div. A, title I, §142(a), July 18, 1984, 98 Stat. 681; amended Pub. L. 108-357, title VIII, §815(b)(2), (3), Oct. 22, 2004, 118 Stat. 1582; Pub. L. 109-135, title IV, §403(z), Dec. 21, 2005, 119 Stat. 2629.)

## REFERENCES IN TEXT

Enactment of the American Jobs Creation Act of 2004, referred to in subsec. (b)(1), means enactment of Pub. L. 108-357, which was approved Oct. 22, 2004.

## PRIOR PROVISIONS

A prior section 6112 was renumbered 6116 of this title.

## AMENDMENTS

2005—Subsec. (b)(1). Pub. L. 109-135, in introductory provisions, inserted “(or was required to maintain a list under subsection (a) as in effect before the enactment of the American Jobs Creation Act of 2004)” after “a list under subsection (a)”.

2004—Pub. L. 108-357, §815(b)(2), substituted “Material advisors of reportable transactions must keep lists of advisees, etc.” for “Organizers and sellers of potentially abusive tax shelters must keep lists of investors” in section catchline.

Subsec. (a). Pub. L. 108-357, §815(b)(2), reenacted heading without change and amended text of subsec. (a) generally, substituting provisions requiring each material advisor to maintain a list identifying each person with respect to whom such advisor acted as a material advisor with respect to a reportable transaction and containing such other information as required by regulations, for provisions requiring any person who organized any potentially abusive tax shelter or sold any interest in such a shelter to maintain a list identifying each person who had been sold an interest in such shelter and containing such other information as required by regulations.

Subsec. (b). Pub. L. 108-357, §815(b)(2), (3)(A), redesignated subsec. (c) as (b) and struck out former subsec. (b), which defined “potentially abusive tax shelter” for purposes of this section.

Subsec. (b)(1)(A). Pub. L. 108-357, §815(b)(3)(B), inserted “written” before “request”.

Subsec. (b)(2). Pub. L. 108-357, §815(b)(3)(C), substituted “may prescribe” for “shall prescribe”.

Subsec. (c). Pub. L. 108-357, §815(b)(3)(A), redesignated subsec. (c) as (b).

## EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-135 effective as if included in the provision of the American Jobs Creation Act of

2004, Pub. L. 108-357, to which such amendment relates, see section 403(nn) of Pub. L. 109-135, set out as a note under section 26 of this title.

## EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-357 applicable to transactions with respect to which material aid, assistance, or advice referred to in section 6111(b)(1)(A)(i) of this title is provided after Oct. 22, 2004, see section 815(c) of Pub. L. 108-357, set out as a note under section 6111 of this title.

## EFFECTIVE DATE

Pub. L. 98-369, div. A, title I, §142(d), July 18, 1984, 98 Stat. 682, provided that: “The amendments made by this section [enacting this section and section 6708 of this title and renumbering former section 6112 as section 6113 of this title] shall apply to any interest which is first sold to any investor after August 31, 1984.”

**§6113. Disclosure of nondeductibility of contributions****(a) General rule**

Each fundraising solicitation by (or on behalf of) an organization to which this section applies shall contain an express statement (in a conspicuous and easily recognizable format) that contributions or gifts to such organization are not deductible as charitable contributions for Federal income tax purposes.

**(b) Organizations to which section applies****(1) In general**

Except as otherwise provided in this subsection, this section shall apply to any organization which is not described in section 170(c) and which—

(A) is described in subsection (c) (other than paragraph (1) thereof) or (d) of section 501 and exempt from taxation under section 501(a),

(B) is a political organization (as defined in section 527(e)), or

(C) was an organization described in subparagraph (A) or (B) at any time during the 5-year period ending on the date of the fundraising solicitation or is a successor to an organization so described at any time during such 5-year period.

**(2) Exception for small organizations****(A) Annual gross receipts do not exceed \$100,000**

This section shall not apply to any organization the gross receipts of which in each taxable year are normally not more than \$100,000.

**(B) Multiple organization rule**

The Secretary may treat any group of 2 or more organizations as 1 organization for purposes of subparagraph (A) where necessary or appropriate to prevent the avoidance of this section through the use of multiple organizations.

**(3) Special rule for certain fraternal organizations**

For purposes of paragraph (1), an organization described in section 170(c)(4) shall be treated as described in section 170(c) only with respect to solicitations for contributions or gifts which are to be used exclusively for purposes referred to in section 170(c)(4).

**(c) Fundraising solicitation**

For purposes of this section—

**(1) In general**

Except as provided in paragraph (2), the term “fundraising solicitation” means any solicitation of contributions or gifts which is made—

- (A) in written or printed form,
- (B) by television or radio, or
- (C) by telephone.

**(2) Exception for certain letters or calls**

The term “fundraising solicitation” shall not include any letter or telephone call if such letter or call is not part of a coordinated fundraising campaign soliciting more than 10 persons during the calendar year.

(Added Pub. L. 100-203, title X, §10701(a), Dec. 22, 1987, 101 Stat. 1330-457.)

## PRIOR PROVISIONS

A prior section 6113 was renumbered 6116 of this title.

## EFFECTIVE DATE

Pub. L. 100-203, title X, §10701(d), Dec. 22, 1987, 101 Stat. 1330-459, provided that: “The amendments made by this section [enacting this section and section 6710 of this title and renumbering former section 6113 as section 6114 of this title] shall apply to solicitations after January 31, 1988.”

**§ 6114. Treaty-based return positions****(a) In general**

Each taxpayer who, with respect to any tax imposed by this title, takes the position that a treaty of the United States overrules (or otherwise modifies) an internal revenue law of the United States shall disclose (in such manner as the Secretary may prescribe) such position—

- (1) on the return of tax for such tax (or any statement attached to such return), or
- (2) if no return of tax is required to be filed, in such form as the Secretary may prescribe.

**(b) Waiver authority**

The Secretary may waive the requirements of subsection (a) with respect to classes of cases for which the Secretary determines that the waiver will not impede the assessment and collection of tax.

(Added Pub. L. 100-647, title I, §1012(aa)(5)(A), Nov. 10, 1988, 102 Stat. 3532; amended Pub. L. 101-508, title XI, §11702(c), Nov. 5, 1990, 104 Stat. 1388-514.)

## PRIOR PROVISIONS

A prior section 6114 was renumbered 6116 of this title.

## AMENDMENTS

1990—Subsec. (b). Pub. L. 101-508 struck out “by regulations” before “waive the requirements”.

## EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 effective as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 11702(j) of Pub. L. 101-508, set out as a note under section 59 of this title.

## EFFECTIVE DATE

Pub. L. 100-647, title I, §1012(aa)(5)(D), Nov. 10, 1988, 102 Stat. 3533, provided that: “The amendments made

by this paragraph [enacting this section and section 6712 of this title and renumbering former section 6114 as section 6115 of this title] shall apply to taxable periods the due date for filing returns for which (without extension) occurs after December 31, 1988.”

**§ 6115. Disclosure related to quid pro quo contributions****(a) Disclosure requirement**

If an organization described in section 170(c) (other than paragraph (1) thereof) receives a quid pro quo contribution in excess of \$75, the organization shall, in connection with the solicitation or receipt of the contribution, provide a written statement which—

- (1) informs the donor that the amount of the contribution that is deductible for Federal income tax purposes is limited to the excess of the amount of any money and the value of any property other than money contributed by the donor over the value of the goods or services provided by the organization, and
- (2) provides the donor with a good faith estimate of the value of such goods or services.

**(b) Quid pro quo contribution**

For purposes of this section, the term “quid pro quo contribution” means a payment made partly as a contribution and partly in consideration for goods or services provided to the payor by the donee organization. A quid pro quo contribution does not include any payment made to an organization, organized exclusively for religious purposes, in return for which the taxpayer receives solely an intangible religious benefit that generally is not sold in a commercial transaction outside the donative context.

(Added Pub. L. 103-66, title XIII, §13173(a), Aug. 10, 1993, 107 Stat. 456.)

## PRIOR PROVISIONS

A prior section 6115 was renumbered section 6116 of this title.

## EFFECTIVE DATE

Pub. L. 103-66, title XIII, §13173(d), Aug. 10, 1993, 107 Stat. 457, provided that: “The provisions of this section [enacting this section and section 6714 of this title and renumbering former section 6115 as 6116 of this title] shall apply to quid pro quo contributions made on or after January 1, 1994.”

**§ 6116. Requirement for prisons located in United States to provide information for tax administration****(a) In general**

Not later than September 15, 2012, and annually thereafter, the head of the Federal Bureau of Prisons and the head of any State agency charged with the responsibility for administration of prisons shall provide to the Secretary in electronic format a list with the information described in subsection (b) of all the inmates incarcerated within the prison system for any part of the prior 2 calendar years or the current calendar year through August 31.

**(b) Information**

The information with respect to each inmate is—

- (1) first, middle, and last name,

- (2) date of birth,
- (3) institution of current incarceration or, for released inmates, most recent incarceration,
- (4) prison assigned inmate number,
- (5) the date of incarceration,
- (6) the date of release or anticipated date of release,
- (7) the date of work release,
- (8) taxpayer identification number and whether the prison has verified such number,
- (9) last known address, and
- (10) any additional information as the Secretary may request.

**(c) Format**

The Secretary shall determine the electronic format of the information described in subsection (b).

(Added Pub. L. 112-41, title V, §502(a), Oct. 21, 2011, 125 Stat. 460.)

**PRIOR PROVISIONS**

A prior section 6116 was renumbered section 6117 of this title.

**§ 6117. Cross reference**

**For inspection of records, returns, etc., concerning gasoline or lubricating oils, see section 4102.**

(Aug. 16, 1954, ch. 736, 68A Stat. 756, §6109; renumbered §6110, Pub. L. 87-397, §1(a), Oct. 5, 1961, 75 Stat. 828; renumbered §6111 and amended Pub. L. 94-455, title XII, §1201(a), title XIX, §1906(a)(8), Oct. 4, 1976, 90 Stat. 1660, 1824; renumbered §6112, renumbered §6113, Pub. L. 98-369, div. A, title I, §§141(a), 142(a), July 18, 1984, 98 Stat. 677, 681; renumbered §6114, Pub. L. 100-203, title X, §10701(a), Dec. 22, 1987, 101 Stat. 1330-457; renumbered §6115, Pub. L. 100-647, title I, §1012(aa)(5)(A), Nov. 10, 1988, 102 Stat. 3532; renumbered §6116, Pub. L. 103-66, title XIII, §13173(a), Aug. 10, 1993, 107 Stat. 456; renumbered §6117, Pub. L. 112-41, title V, §502(a), Oct. 21, 2011, 125 Stat. 460.)

**AMENDMENTS**

1976—Pub. L. 94-455, among other changes, substituted in section catchline “Cross reference” for “Cross references” and struck out in text reference to section 4876, relating to reports of Secretary of Agriculture concerning cotton futures, reference to section 4773, relating to inspection of returns, order forms, and prescriptions concerning narcotics and marihuana, and reference to section 4775 relating to authority of Secretary or his delegate to furnish list of special taxpayers.

**CHAPTER 62—TIME AND PLACE FOR PAYING TAX**

Subchapter	Sec. <sup>1</sup>
A. Place and due date for payment of tax	6151
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**Subchapter A—Place and Due Date for Payment of Tax**

Sec.	
6151.	Time and place for paying tax shown on returns.
[6152 to 6154.	Repealed.]

<sup>1</sup> Section numbers editorially supplied.

Sec.	
6155.	Payment on notice and demand.
[6156.	Repealed.]
6157.	Payment of Federal unemployment tax on quarterly or other time period basis.
[6158.	Repealed.]
6159.	Agreements for payment of tax liability in installments.

**AMENDMENTS**

2004—Pub. L. 108-357, title VIII, §867(b)(2), Oct. 22, 2004, 118 Stat. 1622, struck out item 6156 “Installment payments of tax on use of highway motor vehicles”.

1990—Pub. L. 101-508, title XI, §11801(b)(13), Nov. 5, 1990, 104 Stat. 1388-522, struck out item 6158 “Installment payment of tax attributable to divestitures pursuant to Bank Holding Company Act Amendments of 1970”.

1988—Pub. L. 100-647, title VI, §6234(b)(2), Nov. 10, 1988, 102 Stat. 3736, added item 6159.

1987—Pub. L. 100-203, title X, §10301(b)(7), Dec. 22, 1987, 101 Stat. 1330-429, struck out item 6154 “Installment payments of estimated income tax by corporations”.

1986—Pub. L. 99-514, title XIV, §1404(c)(4), Oct. 22, 1986, 100 Stat. 2714, struck out item 6152 “Installment payments”.

1984—Pub. L. 98-369, div. A, title IV, §412(c)(3), July 18, 1984, 98 Stat. 793, struck out item 6153 “Installment payments of estimated income tax by individuals”.

1982—Pub. L. 97-248, title II, §280(c)(2)(F), Sept. 3, 1982, 96 Stat. 564, struck out “and civil aircraft” after “motor vehicles” in item 6156.

1976—Pub. L. 94-452, §3(e)(1), Oct. 2, 1976, 90 Stat. 1514, added item 6158.

1970—Pub. L. 91-258, title II, §206(d)(3), May 21, 1970, 84 Stat. 246, inserted “and civil aircraft” in item 6156.

1969—Pub. L. 91-53, §2(f)(1), Aug. 7, 1969, 83 Stat. 93, substituted “Payment of Federal unemployment tax on quarterly or other time period basis” for “Payment of taxes under provisions of the Tariff Act” in item 6157.

1961—Pub. L. 87-61, title II, §203(c)(3), June 29, 1961, 75 Stat. 126, added item 6156 and redesignated former item 6156 as 6157.

**§ 6151. Time and place for paying tax shown on returns****(a) General rule**

Except as otherwise provided in this subchapter, when a return of tax is required under this title or regulations, the person required to make such return shall, without assessment or notice and demand from the Secretary, pay such tax to the internal revenue officer with whom the return is filed, and shall pay such tax at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return).

**(b) Exceptions****(1) Income tax not computed by taxpayer**

If the taxpayer elects under section 6014 not to show the tax on the return, the amount determined by the Secretary as payable shall be paid within 30 days after the mailing by the Secretary to the taxpayer of a notice stating such amount and making demand therefor.

**(2) Use of government depositories**

For authority of the Secretary to require payments to Government depositories, see section 6302(c).

**(c) Date fixed for payment of tax**

In any case in which a tax is required to be paid on or before a certain date, or within a cer-