

ture of tobacco, snuff, or cigarettes, or in the production, rectification, or redistillation of distilled spirits, shall be dismissed from office; and each such officer or employee so interested in any such manufacture or production, rectification, or redistillation or production of fermented liquors shall be fined not more than \$5,000.

(c) Cross reference

For penalty on collecting or disbursing officers trading in public funds or debts of property, see 18 U.S.C. 1901.

(Aug. 16, 1954, ch. 736, 68A Stat. 856; Pub. L. 85-859, title II, §204(5), Sept. 2, 1958, 72 Stat. 1429; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

1976—Subsec. (a)(8). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

1958—Subsec. (c). Pub. L. 85-859 struck out a cross reference that related to penalty imposed for unlawfully removing or permitting to be removed distilled spirits from a bonded warehouse.

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-859 effective Sept. 3, 1958, see section 210(a)(1) of Pub. L. 85-859, set out as Effective Date note under section 5001 of this title.

§ 7215. Offenses with respect to collected taxes

(a) Penalty

Any person who fails to comply with any provision of section 7512(b) shall, in addition to any other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$5,000, or imprisoned not more than one year, or both, together with the costs of prosecution.

(b) Exceptions

This section shall not apply—

(1) to any person, if such person shows that there was reasonable doubt as to (A) whether the law required collection of tax, or (B) who was required by law to collect tax, and

(2) to any person, if such person shows that the failure to comply with the provisions of section 7512(b) was due to circumstances beyond his control.

For purposes of paragraph (2), a lack of funds existing immediately after the payment of wages (whether or not created by the payment of such wages) shall not be considered to be circumstances beyond the control of a person.

(Added Pub. L. 85-321, §2, Feb. 11, 1958, 72 Stat. 6; amended Pub. L. 97-248, title III, §§307(a)(15), 308(a), Sept. 3, 1982, 96 Stat. 590, 591; Pub. L. 98-67, title I, §102(a), Aug. 5, 1983, 97 Stat. 369.)

AMENDMENTS

1983—Subsec. (b). Pub. L. 98-67 repealed amendments made by Pub. L. 97-248. See 1982 Amendment note below.

1982—Subsec. (b). Pub. L. 97-248 provided that, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983, last sentence of subsec. (b) is amended to read as follows: “For purposes of paragraph (2), a lack of funds existing immediately after the payment of wages or amounts subject to withholding under subchapter B of chapter 24

(whether or not created by the payment of such wages or amounts) shall not be considered to be circumstances beyond the control of a person.” Section 102(a), (b) of Pub. L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§301-308) of title III of Pub. L. 97-248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

§ 7216. Disclosure or use of information by preparers of returns

(a) General rule

Any person who is engaged in the business of preparing, or providing services in connection with the preparation of, returns of the tax imposed by chapter 1, or any person who for compensation prepares any such return for any other person, and who knowingly or recklessly—

(1) discloses any information furnished to him for, or in connection with, the preparation of any such return, or

(2) uses any such information for any purpose other than to prepare, or assist in preparing, any such return,

shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both, together with the costs of prosecution.

(b) Exceptions

(1) Disclosure

Subsection (a) shall not apply to a disclosure of information if such disclosure is made—

(A) pursuant to any other provision of this title, or

(B) pursuant to an order of a court.

(2) Use

Subsection (a) shall not apply to the use of information in the preparation of, or in connection with the preparation of, State and local tax returns and declarations of estimated tax of the person to whom the information relates.

(3) Regulations

Subsection (a) shall not apply to a disclosure or use of information which is permitted by regulations prescribed by the Secretary under this section. Such regulations shall permit (subject to such conditions as such regulations shall provide) the disclosure or use of information for quality or peer reviews.

(Added Pub. L. 92-178, title III, §316(a), Dec. 10, 1971, 85 Stat. 529; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title IV, §412(b)(10), July 18, 1984, 98 Stat. 792; Pub. L. 100-647, title VI, §6242(b), Nov. 10, 1988, 102 Stat. 3749; Pub. L. 101-239, title VII, §7739(a), Dec. 19, 1989, 103 Stat. 2404.)

AMENDMENTS

1989—Subsec. (b)(3). Pub. L. 101-239 inserted at end “Such regulations shall permit (subject to such conditions as such regulations shall provide) the disclosure or use of information for quality or peer reviews.”

1988—Subsec. (a). Pub. L. 100-647 substituted “and who knowingly or recklessly” for “and who”.

1984—Subsec. (a). Pub. L. 98-369 struck out from introductory text “or declarations or amended declara-

tions of estimated tax under section 6015," after "chapter 1," and struck out "or declaration" after "such return" in three places.

1976—Subsec. (b)(3). Pub. L. 94-455 struck out "or his delegate" after "Secretary".

EFFECTIVE DATE OF 1989 AMENDMENT

Section 7739(b) of Pub. L. 101-239 provided that: "The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [Dec. 19, 1989]."

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 applicable to disclosures or uses after Dec. 31, 1988, see section 6242(d) of Pub. L. 100-647, set out as an Effective Date note under section 6712 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a)(1) of Pub. L. 98-369, set out as a note under section 6654 of this title.

EFFECTIVE DATE

Section 316(c) of Pub. L. 92-178 provided that: "The amendments made by this section [enacting this section] shall take effect on the first day of the first month which begins after the date of the enactment of this Act [Dec. 10, 1971]."

§ 7217. Prohibition on executive branch influence over taxpayer audits and other investigations

(a) Prohibition

It shall be unlawful for any applicable person to request, directly or indirectly, any officer or employee of the Internal Revenue Service to conduct or terminate an audit or other investigation of any particular taxpayer with respect to the tax liability of such taxpayer.

(b) Reporting requirement

Any officer or employee of the Internal Revenue Service receiving any request prohibited by subsection (a) shall report the receipt of such request to the Treasury Inspector General for Tax Administration.

(c) Exceptions

Subsection (a) shall not apply to any written request made—

(1) to an applicable person by or on behalf of the taxpayer and forwarded by such applicable person to the Internal Revenue Service;

(2) by an applicable person for disclosure of return or return information under section 6103 if such request is made in accordance with the requirements of such section; or

(3) by the Secretary of the Treasury as a consequence of the implementation of a change in tax policy.

(d) Penalty

Any person who willfully violates subsection (a) or fails to report under subsection (b) shall be punished upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

(e) Applicable person

For purposes of this section, the term "applicable person" means—

(1) the President, the Vice President, any employee of the executive office of the President, and any employee of the executive office of the Vice President; and

(2) any individual (other than the Attorney General of the United States) serving in a position specified in section 5312 of title 5, United States Code.

(Added Pub. L. 105-206, title I, § 1105(a), July 22, 1998, 112 Stat. 711.)

PRIOR PROVISIONS

A prior section 7217, added Pub. L. 94-455, title XII, § 1202(e)(1), Oct. 4, 1976, 90 Stat. 1687; amended Pub. L. 95-600, title VII, § 701(bb)(7), Nov. 6, 1978, 92 Stat. 2923, related to civil damages for unauthorized disclosure of returns and return information, prior to repeal by Pub. L. 97-248, title III, § 357(b)(1), (c), Sept. 3, 1982, 96 Stat. 646, applicable with respect to disclosures made after Sept. 3, 1982.

EFFECTIVE DATE

Pub. L. 105-206, title I, § 1105(c), July 22, 1998, 112 Stat. 711, provided that: "The amendments made by this section [enacting this section] shall apply to requests made after the date of the enactment of this Act [July 22, 1998]."

PART II—PENALTIES APPLICABLE TO CERTAIN TAXES

Sec.

7231. Failure to obtain license for collection of foreign items.
7232. Failure to register or reregister under section 4101, false representations of registration status, etc.
- [7233 to 7241. Repealed.]

AMENDMENTS

2005—Pub. L. 109-59, title XI, § 11164(b)(4), Aug. 10, 2005, 119 Stat. 1976, inserted "or reregister" after "register" in item 7232.

1997—Pub. L. 105-34, title X, § 1032(e)(12)(C), Aug. 5, 1997, 111 Stat. 935, added item 7232 and struck out former item 7232 "Failure to register, or false statement by manufacturer or producer of gasoline, diesel fuel, or aviation fuel".

1996—Pub. L. 104-188, title I, § 1704(t)(20)(B), Aug. 20, 1996, 110 Stat. 1888, struck out "lubricating oil," after "gasoline," in item 7232.

1990—Pub. L. 101-508, title XI, § 11801(c)(22)(D)(ii), Nov. 5, 1990, 104 Stat. 1388-528, struck out item 7240 "Officials investing or speculating in sugar".

1988—Pub. L. 100-647, title III, § 3001(b)(3)(C), Nov. 10, 1988, 102 Stat. 3615, substituted ", lubricating oil, diesel fuel, or aviation fuel" for "or lubricating oil" in item 7232.

Pub. L. 100-418, title I, § 1941(b)(3)(F), Aug. 23, 1988, 102 Stat. 1324, struck out item 7241 "Willful failure to furnish certain information regarding windfall profit tax on domestic crude oil".

1980—Pub. L. 96-223, title I, § 101(e)(2), Apr. 2, 1980, 94 Stat. 252, added item 7241.

1976—Pub. L. 94-455, title XIX, §§ 1904(b)(7)(B)(ii), (8)(D)(ii), (9)(B)(ii), (10)(F)(ii), 1952(n)(2)(B), Oct. 4, 1976, 90 Stat. 1815, 1816, 1818, 1846, struck out items 7233 "Failure to pay, or attempt to evade payment of, tax on cotton futures, and other violations", 7234 "Violation of laws relating to oleomargarine or adulterated butter operations", 7235 "Violation of laws relating to adulterated butter and process or renovated butter", 7239 "Violations of laws relating to white phosphorus matches", and 7241 "Penalty for fraudulent equalization tax certificates".

1974—Pub. L. 93-490, § 3(b)(2), Oct. 26, 1974, 88 Stat. 1467, struck out item 7236 "Violation of laws relating to filled cheese".