

(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-