

Amendment by Pub. L. 96-249 effective May 26, 1980, see section 127(a)(3) of Pub. L. 96-249, set out as a note under section 6103 of this title.

**EFFECTIVE DATE OF 1978 AMENDMENT**

Amendment by Pub. L. 95-600 effective Jan. 1, 1977, see section 701(bb)(8) of Pub. L. 95-600, set out as a note under section 6103 of this title.

**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.

**EFFECTIVE DATE OF 1960 AMENDMENT**

Amendment by Pub. L. 86-778 effective Sept. 13, 1960, see section 103(v)(1) of Pub. L. 86-778, set out as a note under section 402 of Title 42, The Public Health and Welfare.

**EFFECTIVE DATE OF 1958 AMENDMENT**

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

**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. 98-369, set out as a note under section 6402 of this title.

**§ 7213A. Unauthorized inspection of returns or return information**

**(a) Prohibitions**

**(1) Federal employees and other persons**

It shall be unlawful for—

(A) any officer or employee of the United States, or

(B) any person described in subsection (l)(18) or (n) of section 6103 or an officer or employee of any such person,

willfully to inspect, except as authorized in this title, any return or return information.

**(2) State and other employees**

It shall be unlawful for any person (not described in paragraph (1)) willfully to inspect, except as authorized in this title, any return or return information acquired by such person or another person under a provision of section 6103 referred to in section 7213(a)(2) or under section 6104(c).

**(b) Penalty**

**(1) In general**

Any violation of subsection (a) shall be punishable upon conviction by a fine in any amount not exceeding \$1,000, or imprisonment of not more than 1 year, or both, together with the costs of prosecution.

**(2) Federal officers or employees**

An officer or employee of the United States who is convicted of any violation of subsection (a) shall, in addition to any other punishment, be dismissed from office or discharged from employment.

**(c) Definitions**

For purposes of this section, the terms “inspect”, “return”, and “return information”

have the respective meanings given such terms by section 6103(b).

(Added Pub. L. 105-35, §2(a), Aug. 5, 1997, 111 Stat. 1104; amended Pub. L. 107-210, div. A, title II, §202(b)(3), Aug. 6, 2002, 116 Stat. 961; Pub. L. 109-280, title XII, §1224(b)(6), Aug. 17, 2006, 120 Stat. 1093.)

**AMENDMENTS**

2006—Subsec. (a)(2). Pub. L. 109-280, which directed insertion of “or under section 6104(c)” after “7213(a)(2)” in subsec. (a)(2) of section 7213A, without specifying the act to be amended, was executed by making the insertion in subsec. (a)(2) of this section, which is section 7213A of the Internal Revenue Code of 1986, to reflect the probable intent of Congress.

2002—Subsec. (a)(1)(B). Pub. L. 107-210 substituted “subsection (l)(18) or (n) of section 6103” for “section 6103(n)”.

**EFFECTIVE DATE OF 2006 AMENDMENT**

Amendment by 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.

**EFFECTIVE DATE**

Section applicable to violations occurring on and after Aug. 5, 1997, see section 2(c) of Pub. L. 105-35, set out as an Effective Date of 1997 Amendment note under section 7213 of this title.

**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.

**§ 7214. Offenses by officers and employees of the United States**

**(a) Unlawful acts of revenue officers or agents**

Any officer or employee of the United States acting in connection with any revenue law of the United States—

(1) who is guilty of any extortion or willful oppression under color of law; or

(2) who knowingly demands other or greater sums than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or

(3) who with intent to defeat the application of any provision of this title fails to perform any of the duties of his office or employment; or

(4) who conspires or colludes with any other person to defraud the United States; or

(5) who knowingly makes opportunity for any person to defraud the United States; or

(6) who does or omits to do any act with intent to enable any other person to defraud the United States; or

(7) who makes or signs any fraudulent entry in any book, or makes or signs any fraudulent certificate, return, or statement; or

(8) who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report, in writing, such knowledge or information to the Secretary; or