

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.

### § 6039E. Information concerning resident status

#### (a) General rule

Notwithstanding any other provision of law, any individual who—

- (1) applies for a United States passport (or a renewal thereof), or
- (2) applies to be lawfully accorded the privilege of residing permanently in the United States as an immigrant in accordance with the immigration laws,

shall include with any such application a statement which includes the information described in subsection (b).

#### (b) Information to be provided

Information required under subsection (a) shall include—

- (1) the taxpayer's TIN (if any),
- (2) in the case of a passport applicant, any foreign country in which such individual is residing,
- (3) in the case of an individual seeking permanent residence, information with respect to whether such individual is required to file a return of the tax imposed by chapter 1 for such individual's most recent 3 taxable years, and
- (4) such other information as the Secretary may prescribe.

#### (c) Penalty

Any individual failing to provide a statement required under subsection (a) shall be subject to a penalty equal to \$500 for each such failure, unless it is shown that such failure is due to reasonable cause and not to willful neglect.

#### (d) Information to be provided to Secretary

Notwithstanding any other provision of law, any agency of the United States which collects (or is required to collect) the statement under subsection (a) shall—

- (1) provide any such statement to the Secretary, and
- (2) provide to the Secretary the name (and any other identifying information) of any individual refusing to comply with the provisions of subsection (a).

Nothing in the preceding sentence shall be construed to require the disclosure of information which is subject to section 245A of the Immigration and Nationality Act (as in effect on the date of the enactment of this sentence).

#### (e) Exemption

The Secretary may by regulations exempt any class of individuals from the requirements of this section if he determines that applying this section to such individuals is not necessary to carry out the purposes of this section.

(Added Pub. L. 99-514, title XII, §1234(a)(1), Oct. 22, 1986, 100 Stat. 2565; amended Pub. L. 100-647, title I, §1012(o), Nov. 10, 1988, 102 Stat. 3515.)

#### REFERENCES IN TEXT

Section 245A of the Immigration and Nationality Act, referred to in subsec. (d), is classified to section 1255a of Title 8, Aliens and Nationality.

The date of the enactment of this sentence, referred to in subsec. (d), is the date of enactment of Pub. L. 100-647, which was approved Nov. 10, 1988.

#### AMENDMENTS

1988—Subsec. (d). Pub. L. 100-647 inserted sentence at end relating to disclosure of information subject to section 245A of the Immigration and Nationality Act.

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by 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.

#### EFFECTIVE DATE

Pub. L. 99-514, title XII, §1234(a)(3), Oct. 22, 1986, 100 Stat. 2566, provided that: "The amendments made by this subsection [enacting this section] shall apply to applications submitted after December 31, 1987 (or, if earlier, the effective date which shall not be earlier than January 1, 1987) of the initial regulations issued under section 6039E of the Internal Revenue Code of 1986 as added by this subsection)."

### § 6039F. Notice of large gifts received from foreign persons

#### (a) In general

If the value of the aggregate foreign gifts received by a United States person (other than an organization described in section 501(c) and exempt from tax under section 501(a)) during any taxable year exceeds \$10,000, such United States person shall furnish (at such time and in such manner as the Secretary shall prescribe) such information as the Secretary may prescribe regarding each foreign gift received during such year.

#### (b) Foreign gift

For purposes of this section, the term "foreign gift" means any amount received from a person other than a United States person which the recipient treats as a gift or bequest. Such term shall not include any qualified transfer (within the meaning of section 2503(e)(2)) or any distribution properly disclosed in a return under section 6048(c).

#### (c) Penalty for failure to file information

##### (1) In general

If a United States person fails to furnish the information required by subsection (a) with respect to any foreign gift within the time prescribed therefor (including extensions)—

(A) the tax consequences of the receipt of such gift shall be determined by the Secretary, and

(B) such United States person shall pay (upon notice and demand by the Secretary and in the same manner as tax) an amount equal to 5 percent of the amount of such foreign gift for each month for which the failure continues (not to exceed 25 percent of such amount in the aggregate).

##### (2) Reasonable cause exception

Paragraph (1) shall not apply to any failure to report a foreign gift if the United States person shows that the failure is due to reasonable cause and not due to willful neglect.

#### (d) Cost-of-living adjustment

In the case of any taxable year beginning after December 31, 1996, the \$10,000 amount under sub-

section (a) shall be increased by an amount equal to the product of such amount and the cost-of-living adjustment for such taxable year under section 1(f)(3), except that subparagraph (B) thereof shall be applied by substituting “1995” for “1992”.

**(e) Regulations**

The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section.

(Added Pub. L. 104-188, title I, § 1905(a), Aug. 20, 1996, 110 Stat. 1913.)

**INFLATION ADJUSTED ITEMS FOR CERTAIN YEARS**

*For inflation adjustment of certain items in this section, see Revenue Procedures listed in a table under section 1 of this title.*

**CODIFICATION**

Another section 6039F was renumbered section 6039G of this title.

**EFFECTIVE DATE**

Pub. L. 104-188, title I, § 1905(c), Aug. 20, 1996, 110 Stat. 1913, provided that: “The amendments made by this section [enacting this section] shall apply to amounts received after the date of the enactment of this Act [Aug. 20, 1996] in taxable years ending after such date.”

**§ 6039G. Information on individuals losing United States citizenship**

**(a) In general**

Notwithstanding any other provision of law, any individual to whom section 877(b) or 877A applies for any taxable year shall provide a statement for such taxable year which includes the information described in subsection (b).

**(b) Information to be provided**

Information required under subsection (a) shall include—

- (1) the taxpayer’s TIN,
- (2) the mailing address of such individual’s principal foreign residence,
- (3) the foreign country in which such individual is residing,
- (4) the foreign country of which such individual is a citizen,
- (5) information detailing the income, assets, and liabilities of such individual,
- (6) the number of days during any portion of which that the individual was physically present in the United States during the taxable year, and
- (7) such other information as the Secretary may prescribe.

**(c) Penalty**

If—

- (1) an individual is required to file a statement under subsection (a) for any taxable year, and
- (2) fails to file such a statement with the Secretary on or before the date such statement is required to be filed or fails to include all the information required to be shown on the statement or includes incorrect information,

such individual shall pay a penalty of \$10,000 unless it is shown that such failure is due to reasonable cause and not to willful neglect.

**(d) Information to be provided to Secretary**

Notwithstanding any other provision of law—

- (1) any Federal agency or court which collects (or is required to collect) the statement under subsection (a) shall provide to the Secretary—

(A) a copy of any such statement, and

(B) the name (and any other identifying information) of any individual refusing to comply with the provisions of subsection (a),

(2) the Secretary of State shall provide to the Secretary a copy of each certificate as to the loss of American nationality under section 358 of the Immigration and Nationality Act which is approved by the Secretary of State, and

(3) the Federal agency primarily responsible for administering the immigration laws shall provide to the Secretary the name of each lawful permanent resident of the United States (within the meaning of section 7701(b)(6)) whose status as such has been revoked or has been administratively or judicially determined to have been abandoned.

Notwithstanding any other provision of law, not later than 30 days after the close of each calendar quarter, the Secretary shall publish in the Federal Register the name of each individual losing United States citizenship (within the meaning of section 877(a) or 877A) with respect to whom the Secretary receives information under the preceding sentence during such quarter.

(Added Pub. L. 104-191, title V, § 512(a), Aug. 21, 1996, 110 Stat. 2100, § 6039F; renumbered § 6039G, Pub. L. 105-34, title XVI, § 1602(h)(1), Aug. 5, 1997, 111 Stat. 1096; amended Pub. L. 108-357, title VIII, § 804(e), Oct. 22, 2004, 118 Stat. 1572; Pub. L. 110-245, title III, § 301(e), June 17, 2008, 122 Stat. 1646.)

**REFERENCES IN TEXT**

Section 358 of the Immigration and Nationality Act, referred to in subsec. (d)(2), is classified to section 1501 of Title 8, Aliens and Nationality.

**AMENDMENTS**

2008—Subsec. (a). Pub. L. 110-245, § 301(e)(1), inserted “or 877A” after “section 877(b)”.

Subsec. (d). Pub. L. 110-245, § 301(e)(2), inserted “or 877A” after “section 877(a)” in concluding provisions.

2004—Subsec. (a). Pub. L. 108-357, § 804(e)(1), reenacted heading without change and amended text of subsec. (a) generally. Prior to amendment, text read as follows: “Notwithstanding any other provision of law, any individual who loses United States citizenship (within the meaning of section 877(a)) shall provide a statement which includes the information described in subsection (b). Such statement shall be—

“(1) provided not later than the earliest date of any act referred to in subsection (c), and

“(2) provided to the person or court referred to in subsection (c) with respect to such act.”

Subsec. (b). Pub. L. 108-357, § 804(e)(2), reenacted heading, introductory provisions, and pars. (1) to (4) without change, in par. (5), substituted “information detailing the income, assets, and liabilities of such individual,” for “in the case of an individual having a net worth of at least the dollar amount applicable under section 877(a)(2)(B), information detailing the assets and liabilities of such individual, and”, added par. (6), and redesignated former par. (6) as (7).