

- 6110. Public inspection of written determinations.
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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)(1)(C) or (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.