

ble only to taxable years ending on or after Dec. 31, 1972, see section 802(b)(2) of Pub. L. 92-178, set out as a note under section 9001 of this title.

#### EFFECTIVE DATE

Pub. L. 89-809, title III, §302(c), Nov. 13, 1966, 80 Stat. 1588, provided that: "The amendments made by this section [enacting this section] shall apply with respect to income tax liability for taxable years beginning after December 31, 1966."

#### SHORT TITLE

Pub. L. 89-809, title III, §301, Nov. 13, 1966, 80 Stat. 1587, provided that: "This title [enacting this section and sections 971, 972, and 973 of former Title 31, Money and Finance] may be cited as the 'Presidential Election Campaign Fund Act of 1966'."

#### ADOPTION OF GUIDELINES

Pub. L. 90-26, §5, June 13, 1967, 81 Stat. 58, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

"(a) Funds which become available under the Presidential Election Campaign Fund Act of 1966 [this section and section 971 et seq. of former Title 31, Money and Finance] shall be appropriated and disbursed only after the adoption by law of guidelines governing their distribution. Section 6096 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] shall become applicable only after the adoption by law of such guidelines.

"(b) Guidelines adopted in accordance with this section shall state expressly that they are intended to comply with this section."

### Subchapter B—Miscellaneous Provisions

Sec.	
6101.	Period covered by returns or other documents.
6102.	Computations on returns or other documents.
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6117.	Cross reference.

#### 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.

<sup>1</sup>Section repealed by Pub. L. 94-455 without corresponding amendment of subchapter analysis.

<sup>2</sup>Section catchline amended by Pub. L. 94-455 without corresponding amendment of subchapter analysis.

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 regula-

tions 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.

**(b) Definitions**

For purposes of this section—

**(1) Return**

The term “return” means any tax or information return, declaration of estimated tax, or claim for refund required by, or provided for or permitted under, the provisions of this title which is filed with the Secretary by, on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed.

**(2) Return information**

The term “return information” means—

(A) a taxpayer’s identity, the nature, source, or amount of his income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax

withheld, deficiencies, overassessments, or tax payments, whether the taxpayer’s return was, is being, or will be examined or subject to other investigation or processing, or any other data, received by, recorded by, prepared by, furnished to, or collected by the Secretary with respect to a return or with respect to the determination of the existence, or possible existence, of liability (or the amount thereof) of any person under this title for any tax, penalty, interest, fine, forfeiture, or other imposition, or offense,

(B) any part of any written determination or any background file document relating to such written determination (as such terms are defined in section 6110(b)) which is not open to public inspection under section 6110,

(C) any advance pricing agreement entered into by a taxpayer and the Secretary and any background information related to such agreement or any application for an advance pricing agreement, and

(D) any agreement under section 7121, and any similar agreement, and any background information related to such an agreement or request for such an agreement,

but such term does not include data in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. Nothing in the preceding sentence, or in any other provision of law, shall be construed to require the disclosure of standards used or to be used for the selection of returns for examination, or data used or to be used for determining such standards, if the Secretary determines that such disclosure will seriously impair assessment, collection, or enforcement under the internal revenue laws.

**(3) Taxpayer return information**

The term “taxpayer return information” means return information as defined in paragraph (2) which is filed with, or furnished to, the Secretary by or on behalf of the taxpayer to whom such return information relates.

**(4) Tax administration**

The term “tax administration”—

(A) means—

(i) the administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws or related statutes (or equivalent laws and statutes of a State) and tax conventions to which the United States is a party, and

(ii) the development and formulation of Federal tax policy relating to existing or proposed internal revenue laws, related statutes, and tax conventions, and

(B) includes assessment, collection, enforcement, litigation, publication, and statistical gathering functions under such laws, statutes, or conventions.

**(5) State**

**(A) In general**

The term “State” means—

(i) any of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American