

Amendment by section 1307(d)(2)(B) of Pub. L. 94-455 applicable on and after Oct. 4, 1976, see section 1307(e)(6) of Pub. L. 94-455, set out as a note under section 6001 of this title.

EFFECTIVE DATE OF 1974 AMENDMENT

Pub. L. 93-406, title X, §1022(g)(4), Sept. 2, 1974, 88 Stat. 941, provided that: “The amendments made by this subsection [amending this section] shall apply to applications filed (or documents issued) after the date of enactment of this Act [Sept. 2, 1974].”

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

EFFECTIVE DATE OF 1958 AMENDMENT

Pub. L. 85-866, title I, §75(c), Sept. 2, 1958, 72 Stat. 1661, provided that: “The amendments made by subsection (a) [amending this section] shall take effect on the 60th day after the day on which this Act is enacted [Sept. 2, 1958]. The amendments made by subsection (b) [amending section 6033 of this title] shall apply to taxable years ending on or after December 31, 1958.”

EFFECT OF AMENDMENTS ON EXISTING DISCLOSURES

Pub. L. 107-276, §7, Nov. 2, 2002, 116 Stat. 1935, provided that: “Notices, reports, or returns that were required to be filed with the Secretary of the Treasury before the date of the enactment of the amendments made by this Act [Nov. 2, 2002] and that were disclosed by the Secretary of the Treasury consistent with the law in effect at the time of disclosure shall remain subject on and after such date to the disclosure provisions of section 6104 of the Internal Revenue Code of 1986.”

§ 6105. Confidentiality of information arising under treaty obligations

(a) In general

Tax convention information shall not be disclosed.

(b) Exceptions

Subsection (a) shall not apply—

(1) to the disclosure of tax convention information to persons or authorities (including courts and administrative bodies) which are entitled to such disclosure pursuant to a tax convention,

(2) to any generally applicable procedural rules regarding applications for relief under a tax convention,

(3) to the disclosure of tax convention information on the same terms as return information may be disclosed under paragraph (3)(C) or (7) of section 6103(i), except that in the case of tax convention information provided by a foreign government, no disclosure may be made under this paragraph without the written consent of the foreign government, or

(4) in any case not described in paragraph (1), (2), or (3), to the disclosure of any tax convention information not relating to a particular taxpayer if the Secretary determines, after consultation with each other party to the tax convention, that such disclosure would not impair tax administration.

(c) Definitions

For purposes of this section—

(1) Tax convention information

The term “tax convention information” means any—

(A) agreement entered into with the competent authority of one or more foreign governments pursuant to a tax convention,

(B) application for relief under a tax convention,

(C) background information related to such agreement or application,

(D) document implementing such agreement, and

(E) other information exchanged pursuant to a tax convention which is treated as confidential or secret under the tax convention.

(2) Tax convention

The term “tax convention” means—

(A) any income tax or gift and estate tax convention, or

(B) any other convention or bilateral agreement (including multilateral conventions and agreements and any agreement with a possession of the United States) providing for the avoidance of double taxation, the prevention of fiscal evasion, non-discrimination with respect to taxes, the exchange of tax relevant information with the United States, or mutual assistance in tax matters.

(d) Cross references

For penalties for the unauthorized disclosure of tax convention information which is return or return information, see sections 7213, 7213A, and 7431.

(Added Pub. L. 106-554, §1(a)(7) [title III, §304(b)(1)], Dec. 21, 2000, 114 Stat. 2763, 2763A-633; amended Pub. L. 107-134, title II, §201(c)(9), Jan. 23, 2002, 115 Stat. 2444; Pub. L. 107-147, title IV, §417(18), Mar. 9, 2002, 116 Stat. 56.)

PRIOR PROVISIONS

A prior section 6105, act Aug. 16, 1954, ch. 736, 68A Stat. 755, authorized the Secretary or his delegate to compile, beginning after June 31, 1941, all cases in which relief from excess profits tax has been allowed, prior to repeal by Pub. L. 94-455, title XIX, §1906(a)(7), Oct. 4, 1976, 90 Stat. 1824.

AMENDMENTS

2002—Subsec. (b)(2). Pub. L. 107-134, §201(c)(9)(A), struck out “or” at end.

Subsec. (b)(3). Pub. L. 107-134, §201(c)(9)(D), added par. (3). Former par. (3) redesignated (4).

Pub. L. 107-134, §201(c)(9)(B), substituted “paragraph (1), (2), or (3)” for “paragraphs (1) or (2)”.

Subsec. (b)(4). Pub. L. 107-134, §201(c)(9)(C), redesignated par. (3) as (4).

Subsec. (c)(1)(C), (E). Pub. L. 107-147 struck out “any” after subpar. designation.

EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107-134 applicable to disclosures made on or after Jan. 23, 2002, see section 201(d) of Pub. L. 107-134, set out as a note under section 6103 of this title.

[§ 6106. Repealed. Pub. L. 94-455, title XII, § 1202(h)(1), Oct. 4, 1976, 90 Stat. 1688]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 756, related to inspection of unemployment tax returns.

§ 6107. Tax return preparer must furnish copy of return to taxpayer and must retain a copy or list

(a) Furnishing copy to taxpayer

Any person who is a tax return preparer with respect to any return or claim for refund shall