

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

furnish a completed copy of such return or claim to the taxpayer not later than the time such return or claim is presented for such taxpayer's signature.

**(b) Copy or list to be retained by tax return preparer**

Any person who is a tax return preparer with respect to a return or claim for refund shall, for the period ending 3 years after the close of the return period—

- (1) retain a completed copy of such return or claim, or retain, on a list, the name and taxpayer identification number of the taxpayer for whom such return or claim was prepared, and
- (2) make such copy or list available for inspection upon request by the Secretary.

**(c) Regulations**

The Secretary shall prescribe regulations under which, in cases where 2 or more persons are tax return preparers with respect to the same return or claim for refund, compliance with the requirements of subsection (a) or (b), as the case may be, of one such person shall be deemed to be compliance with the requirements of such subsection by the other persons.

**(d) Definitions**

For purposes of this section, the terms “return” and “claim for refund” have the respective meanings given to such terms by section 6696(e), and the term “return period” has the meaning given to such term by section 6060(c).

(Added Pub. L. 94-455, title XII, §1203(c), Oct. 4, 1976, 90 Stat. 1690; amended Pub. L. 110-28, title VIII, §8246(a)(2)(C)(i), May 25, 2007, 121 Stat. 201.)

PRIOR PROVISIONS

A prior section 6107, acts Aug. 16, 1954, ch. 736, 68A Stat. 756; Nov. 2, 1966, Pub. L. 89-713, §4(c), 80 Stat. 1110, authorized an alphabetical list of names of all persons who have paid special taxes under subtitle D or E of this title to be kept for public inspection, prior to repeal by Pub. L. 90-618, title II, §203(a), Oct. 22, 1968, 82 Stat. 1235.

AMENDMENTS

2007—Pub. L. 110-28, §8246(a)(2)(C)(i)(I), substituted “Tax return preparer” for “Income tax return preparer” in section catchline.

Subsec. (a). Pub. L. 110-28, §8246(a)(2)(C)(i)(II), substituted “a tax return preparer” for “an income tax return preparer”.

Subsec. (b). Pub. L. 110-28, §8246(a)(2)(C)(i)(II), (III), substituted “tax return preparer” for “income tax return preparer” in heading and “a tax return preparer” for “an income tax return preparer” in text.

Subsec. (c). Pub. L. 110-28, §8246(a)(2)(C)(i)(IV), substituted “tax return preparers” for “income tax return preparers”.

EFFECTIVE DATE OF 2007 AMENDMENT

Amendment by Pub. L. 110-28 applicable to returns prepared after May 25, 2007, see section 8246(c) of Pub. L. 110-28, set out as a note under section 6060 of this title.

EFFECTIVE DATE

Section applicable to documents prepared after Dec. 31, 1976, see section 1203(j) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 7701 of this title.

**§ 6108. Statistical publications and studies**

**(a) Publication or other disclosure of statistics of income**

The Secretary shall prepare and publish not less than annually statistics reasonably available with respect to the operations of the internal revenue laws, including classifications of taxpayers and of income, the amounts claimed or allowed as deductions, exemptions, and credits, and any other facts deemed pertinent and valuable.

**(b) Special statistical studies**

The Secretary may, upon written request by any party or parties, make special statistical studies and compilations involving return information (as defined in section 6103(b)(2)) and furnish to such party or parties transcripts of any such special statistical study or compilation. A reasonable fee may be prescribed for the cost of the work or services performed for such party or parties.

**(c) Anonymous form**

No publication or other disclosure of statistics or other information required or authorized by subsection (a) or special statistical study authorized by subsection (b) shall in any manner permit the statistics, study, or any information so published, furnished, or otherwise disclosed to be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

(Aug. 16, 1954, ch. 736, 68A Stat. 756; Pub. L. 94-455, title XII, §1202(b), Oct. 4, 1976, 90 Stat. 1685.)

AMENDMENTS

1976—Pub. L. 94-455 designated existing provisions as subsec. (a), struck out “or his delegate” after “Secretary”, inserted “not less than” after “prepare and publish” and “claimed or” after “income, the amounts”, substituted “internal revenue laws” for “income tax laws”, and added subsecs. (b) and (c).

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.

**§ 6109. Identifying numbers**

**(a) Supplying of identifying numbers**

When required by regulations prescribed by the Secretary:

**(1) Inclusion in returns**

Any person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

**(2) Furnishing number to other persons**

Any person with respect to whom a return, statement, or other document is required under the authority of this title to be made by another person or whose identifying number is required to be shown on a return of another person shall furnish to such other person such identifying number as may be prescribed for securing his proper identification.