

(c) Fundraising solicitation

For purposes of this section—

(1) In general

Except as provided in paragraph (2), the term “fundraising solicitation” means any solicitation of contributions or gifts which is made—

- (A) in written or printed form,
- (B) by television or radio, or
- (C) by telephone.

(2) Exception for certain letters or calls

The term “fundraising solicitation” shall not include any letter or telephone call if such letter or call is not part of a coordinated fundraising campaign soliciting more than 10 persons during the calendar year.

(Added Pub. L. 100-203, title X, §10701(a), Dec. 22, 1987, 101 Stat. 1330-457.)

PRIOR PROVISIONS

A prior section 6113 was renumbered 6116 of this title.

EFFECTIVE DATE

Pub. L. 100-203, title X, §10701(d), Dec. 22, 1987, 101 Stat. 1330-459, provided that: “The amendments made by this section [enacting this section and section 6710 of this title and renumbering former section 6113 as section 6114 of this title] shall apply to solicitations after January 31, 1988.”

§ 6114. Treaty-based return positions**(a) In general**

Each taxpayer who, with respect to any tax imposed by this title, takes the position that a treaty of the United States overrules (or otherwise modifies) an internal revenue law of the United States shall disclose (in such manner as the Secretary may prescribe) such position—

- (1) on the return of tax for such tax (or any statement attached to such return), or
- (2) if no return of tax is required to be filed, in such form as the Secretary may prescribe.

(b) Waiver authority

The Secretary may waive the requirements of subsection (a) with respect to classes of cases for which the Secretary determines that the waiver will not impede the assessment and collection of tax.

(Added Pub. L. 100-647, title I, §1012(aa)(5)(A), Nov. 10, 1988, 102 Stat. 3532; amended Pub. L. 101-508, title XI, §11702(c), Nov. 5, 1990, 104 Stat. 1388-514.)

PRIOR PROVISIONS

A prior section 6114 was renumbered 6116 of this title.

AMENDMENTS

1990—Subsec. (b). Pub. L. 101-508 struck out “by regulations” before “waive the requirements”.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 effective as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 11702(j) of Pub. L. 101-508, set out as a note under section 59 of this title.

EFFECTIVE DATE

Pub. L. 100-647, title I, §1012(aa)(5)(D), Nov. 10, 1988, 102 Stat. 3533, provided that: “The amendments made

by this paragraph [enacting this section and section 6712 of this title and renumbering former section 6114 as section 6115 of this title] shall apply to taxable periods the due date for filing returns for which (without extension) occurs after December 31, 1988.”

§ 6115. Disclosure related to quid pro quo contributions**(a) Disclosure requirement**

If an organization described in section 170(c) (other than paragraph (1) thereof) receives a quid pro quo contribution in excess of \$75, the organization shall, in connection with the solicitation or receipt of the contribution, provide a written statement which—

- (1) informs the donor that the amount of the contribution that is deductible for Federal income tax purposes is limited to the excess of the amount of any money and the value of any property other than money contributed by the donor over the value of the goods or services provided by the organization, and
- (2) provides the donor with a good faith estimate of the value of such goods or services.

(b) Quid pro quo contribution

For purposes of this section, the term “quid pro quo contribution” means a payment made partly as a contribution and partly in consideration for goods or services provided to the payor by the donee organization. A quid pro quo contribution does not include any payment made to an organization, organized exclusively for religious purposes, in return for which the taxpayer receives solely an intangible religious benefit that generally is not sold in a commercial transaction outside the donative context.

(Added Pub. L. 103-66, title XIII, §13173(a), Aug. 10, 1993, 107 Stat. 456.)

PRIOR PROVISIONS

A prior section 6115 was renumbered section 6116 of this title.

EFFECTIVE DATE

Pub. L. 103-66, title XIII, §13173(d), Aug. 10, 1993, 107 Stat. 457, provided that: “The provisions of this section [enacting this section and section 6714 of this title and renumbering former section 6115 as 6116 of this title] shall apply to quid pro quo contributions made on or after January 1, 1994.”

§ 6116. Requirement for prisons located in United States to provide information for tax administration**(a) In general**

Not later than September 15, 2012, and annually thereafter, the head of the Federal Bureau of Prisons and the head of any State agency charged with the responsibility for administration of prisons shall provide to the Secretary in electronic format a list with the information described in subsection (b) of all the inmates incarcerated within the prison system for any part of the prior 2 calendar years or the current calendar year through August 31.

(b) Information

The information with respect to each inmate is—

- (1) first, middle, and last name,