

quest to the Treasury Inspector General for Tax Administration.

(c) Exceptions

Subsection (a) shall not apply to any written request made—

(1) to an applicable person by or on behalf of the taxpayer and forwarded by such applicable person to the Internal Revenue Service;

(2) by an applicable person for disclosure of return or return information under section 6103 if such request is made in accordance with the requirements of such section; or

(3) by the Secretary of the Treasury as a consequence of the implementation of a change in tax policy.

(d) Penalty

Any person who willfully violates subsection (a) or fails to report under subsection (b) shall be punished upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

(e) Applicable person

For purposes of this section, the term “applicable person” means—

(1) the President, the Vice President, any employee of the executive office of the President, and any employee of the executive office of the Vice President; and

(2) any individual (other than the Attorney General of the United States) serving in a position specified in section 5312 of title 5, United States Code.

(Added Pub. L. 105-206, title I, §1105(a), July 22, 1998, 112 Stat. 711.)

PRIOR PROVISIONS

A prior section 7217, added Pub. L. 94-455, title XII, §1202(e)(1), Oct. 4, 1976, 90 Stat. 1687; amended Pub. L. 95-600, title VII, §701(bb)(7), Nov. 6, 1978, 92 Stat. 2923, related to civil damages for unauthorized disclosure of returns and return information, prior to repeal by Pub. L. 97-248, title III, §357(b)(1), (c), Sept. 3, 1982, 96 Stat. 646, applicable with respect to disclosures made after Sept. 3, 1982.

EFFECTIVE DATE

Pub. L. 105-206, title I, §1105(c), July 22, 1998, 112 Stat. 711, provided that: “The amendments made by this section [enacting this section] shall apply to requests made after the date of the enactment of this Act [July 22, 1998].”

PART II—PENALTIES APPLICABLE TO CERTAIN TAXES

Sec.	
7231.	Failure to obtain license for collection of foreign items.
7232.	Failure to register or reregister under section 4101, false representations of registration status, etc.
	[7233 to 7241. Repealed.]

AMENDMENTS

2005—Pub. L. 109-59, title XI, §11164(b)(4), Aug. 10, 2005, 119 Stat. 1976, inserted “or reregister” after “register” in item 7232.

1997—Pub. L. 105-34, title X, §1032(e)(12)(C), Aug. 5, 1997, 111 Stat. 935, added item 7232 and struck out former item 7232 “Failure to register, or false statement by manufacturer or producer of gasoline, diesel fuel, or aviation fuel”.

1996—Pub. L. 104-188, title I, §1704(t)(20)(B), Aug. 20, 1996, 110 Stat. 1888, struck out “lubricating oil,” after “gasoline,” in item 7232.

1990—Pub. L. 101-508, title XI, §11801(c)(22)(D)(ii), Nov. 5, 1990, 104 Stat. 1388-528, struck out item 7240 “Officials investing or speculating in sugar”.

1988—Pub. L. 100-647, title III, §3001(b)(3)(C), Nov. 10, 1988, 102 Stat. 3615, substituted “, lubricating oil, diesel fuel, or aviation fuel” for “or lubricating oil” in item 7232.

Pub. L. 100-418, title I, §1941(b)(3)(F), Aug. 23, 1988, 102 Stat. 1324, struck out item 7241 “Willful failure to furnish certain information regarding windfall profit tax on domestic crude oil”.

1980—Pub. L. 96-223, title I, §101(e)(2), Apr. 2, 1980, 94 Stat. 252, added item 7241.

1976—Pub. L. 94-455, title XIX, §§1904(b)(7)(B)(ii), (8)(D)(ii), (9)(B)(ii), (10)(F)(ii), 1952(n)(2)(B), Oct. 4, 1976, 90 Stat. 1815, 1816, 1818, 1846, struck out items 7233 “Failure to pay, or attempt to evade payment of, tax on cotton futures, and other violations”, 7234 “Violation of laws relating to oleomargarine or adulterated butter operations”, 7235 “Violation of laws relating to adulterated butter and process or renovated butter”, 7239 “Violations of laws relating to white phosphorus matches”, and 7241 “Penalty for fraudulent equalization tax certificates”.

1974—Pub. L. 93-490, §3(b)(2), Oct. 26, 1974, 88 Stat. 1467, struck out item 7236 “Violation of laws relating to filled cheese”.

1970—Pub. L. 91-513, title III, §1101(b)(4)(B), Oct. 27, 1970, 84 Stat. 1292, struck out items 7237 “Violation of laws relating to narcotic drugs and to marihuana” and 7238 “Violation of laws relating to opium for smoking”.

1965—Pub. L. 89-44, title VIII, §802(b)(6), June 21, 1965, 79 Stat. 159, struck out “or give bond” after “Failure to register” in item 7232.

1964—Pub. L. 88-563, §6(c)(2), Sept. 2, 1964, 78 Stat. 847, inserted item 7241.

§ 7231. Failure to obtain license for collection of foreign items

Any person required by section 7001 (relating to collection of certain foreign items) to obtain a license who knowingly undertakes to collect the payments described in section 7001 without having obtained a license therefor, or without complying with regulations prescribed under section 7001, shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$5,000, or imprisoned not more than 1 year, or both.

(Aug. 16, 1954, ch. 736, 68A Stat. 857.)

§ 7232. Failure to register or reregister under section 4101, false representations of registration status, etc.

Every person who fails to register or reregister as required by section 4101, or who in connection with any purchase of any taxable fuel (as defined in section 4083) or aviation fuel falsely represents himself to be registered as provided by section 4101, or who willfully makes any false statement in an application for registration or reregistration under section 4101, shall, upon conviction thereof, be fined not more than \$10,000, or imprisoned not more than 5 years, or both, together with the costs of prosecution.

(Aug. 16, 1954, ch. 736, 68A Stat. 858; Pub. L. 89-44, title VIII, §802(b)(4), June 21, 1965, 79 Stat. 159; Pub. L. 100-647, title III, §3001(b)(3)(A), (B), Nov. 10, 1988, 102 Stat. 3614; Pub. L. 104-188, title I, §1704(t)(20)(A), Aug. 20, 1996, 110 Stat. 1888; Pub.