

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.)

#### Editorial Notes

##### 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 regulations 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.)

#### Editorial Notes

##### 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 (c), subsection (e)(1)(D)(iii), paragraph (10), (13), (14), or (15) of subsection (k), paragraph (6), (10), (12), (13) (other than subparagraphs (D)(v) and (D)(vi) thereof), (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 Samoa, and the Commonwealth of the Northern Mariana Islands,

(ii) for purposes of subsections (a)(2), (b)(4), (d)(1), (h)(4), and (p), any municipality—

(I) with a population in excess of 250,000 (as determined under the most recent decennial United States census data available),

(II) which imposes a tax on income or wages, and

(III) with which the Secretary (in his sole discretion) has entered into an agreement regarding disclosure, and

(iii) for purposes of subsections (a)(2), (b)(4), (d)(1), (h)(4), and (p), any governmental entity—

(I) which is formed and operated by a qualified group of municipalities, and

(II) with which the Secretary (in his sole discretion) has entered into an agreement regarding disclosure.

### (B) Regional income tax agencies

For purposes of subparagraph (A)(iii)—

#### (i) Qualified group of municipalities

The term “qualified group of municipalities” means, with respect to any governmental entity, 2 or more municipalities—

(I) each of which imposes a tax on income or wages,

(II) each of which, under the authority of a State statute, administers the laws relating to the imposition of such taxes through such entity, and

(III) which collectively have a population in excess of 250,000 (as determined under the most recent decennial United States census data available).

#### (ii) References to State law, etc.

For purposes of applying subparagraph (A)(iii) to the subsections referred to in such subparagraph, any reference in such subsections to State law, proceedings, or tax returns shall be treated as references to the law, proceedings, or tax returns, as the case may be, of the municipalities which form and operate the governmental entity referred to in such subparagraph.

#### (iii) Disclosure to contractors and other agents

Notwithstanding any other provision of this section, no return or return information shall be disclosed to any contractor or other agent of a governmental entity referred to in subparagraph (A)(iii) unless such entity, to the satisfaction of the Secretary—

(I) has requirements in effect which require each such contractor or other agent which would have access to returns or return information to provide safeguards (within the meaning of subsection (p)(4)) to protect the confidentiality of such returns or return information,

(II) agrees to conduct an on-site review every 3 years (or a mid-point review in the case of contracts or agreements of less than 3 years in duration) of each contractor or other agent to determine compliance with such requirements,

(III) submits the findings of the most recent review conducted under subclause (II) to the Secretary as part of the report required by subsection (p)(4)(E), and

(IV) certifies to the Secretary for the most recent annual period that such contractor or other agent is in compliance with all such requirements.

The certification required by subclause (IV) shall include the name and address of each contractor and other agent, a description of the contract or agreement with such contractor or other agent, and the duration of such contract or agreement. The require-

ments of this clause shall not apply to disclosures pursuant to subsection (n) for purposes of Federal tax administration and a rule similar to the rule of subsection (p)(8)(B) shall apply for purposes of this clause.

**(6) Taxpayer identity**

The term “taxpayer identity” means the name of a person with respect to whom a return is filed, his mailing address, his taxpayer identifying number (as described in section 6109), or a combination thereof.

**(7) Inspection**

The terms “inspected” and “inspection” mean any examination of a return or return information.

**(8) Disclosure**

The term “disclosure” means the making known to any person in any manner whatever a return or return information.

**(9) Federal agency**

The term “Federal agency” means an agency within the meaning of section 551(1) of title 5, United States Code.

**(10) Chief executive officer**

The term “chief executive officer” means, with respect to any municipality, any elected official and the chief official (even if not elected) of such municipality.

**(11) Terrorist incident, threat, or activity**

The term “terrorist incident, threat, or activity” means an incident, threat, or activity involving an act of domestic terrorism (as defined in section 2331(5) of title 18, United States Code) or international terrorism (as defined in section 2331(1) of such title).

**(c) Disclosure of returns and return information to designee of taxpayer**

The Secretary may, subject to such requirements and conditions as he may prescribe by regulations, disclose the return of any taxpayer, or return information with respect to such taxpayer, to such person or persons as the taxpayer may designate in a request for or consent to such disclosure, or to any other person at the taxpayer’s request to the extent necessary to comply with a request for information or assistance made by the taxpayer to such other person. However, return information shall not be disclosed to such person or persons if the Secretary determines that such disclosure would seriously impair Federal tax administration. Persons designated by the taxpayer under this subsection to receive return information shall not use the information for any purpose other than the express purpose for which consent was granted and shall not disclose return information to any other person without the express permission of, or request by, the taxpayer.

**(d) Disclosure to State tax officials and State and local law enforcement agencies**

**(1) In general**

Returns and return information with respect to taxes imposed by chapters 1, 2, 6, 11, 12, 21, 23, 24, 31, 32, 44, 51, and 52 and subchapter D of

chapter 36 shall be open to inspection by, or disclosure to, any State agency, body, or commission, or its legal representative, which is charged under the laws of such State with responsibility for the administration of State tax laws for the purpose of, and only to the extent necessary in, the administration of such laws, including any procedures with respect to locating any person who may be entitled to a refund. Such inspection shall be permitted, or such disclosure made, only upon written request by the head of such agency, body, or commission, and only to the representatives of such agency, body, or commission designated in such written request as the individuals who are to inspect or to receive the returns or return information on behalf of such agency, body, or commission. Such representatives shall not include any individual who is the chief executive officer of such State or who is neither an employee or legal representative of such agency, body, or commission nor a person described in subsection (n). However, such return information shall not be disclosed to the extent that the Secretary determines that such disclosure would identify a confidential informant or seriously impair any civil or criminal tax investigation.

**(2) Disclosure to State audit agencies**

**(A) In general**

Any returns or return information obtained under paragraph (1) by any State agency, body, or commission may be open to inspection by, or disclosure to, officers and employees of the State audit agency for the purpose of, and only to the extent necessary in, making an audit of the State agency, body, or commission referred to in paragraph (1).

**(B) State audit agency**

For purposes of subparagraph (A), the term “State audit agency” means any State agency, body, or commission which is charged under the laws of the State with the responsibility of auditing State revenues and programs.

**(3) Exception for reimbursement under section 7624**

Nothing in this section shall be construed to prevent the Secretary from disclosing to any State or local law enforcement agency which may receive a payment under section 7624 the amount of the recovered taxes with respect to which such a payment may be made.

**(4) Availability and use of death information**

**(A) In general**

No returns or return information may be disclosed under paragraph (1) to any agency, body, or commission of any State (or any legal representative thereof) during any period during which a contract meeting the requirements of subparagraph (B) is not in effect between such State and the Secretary of Health and Human Services.

**(B) Contractual requirements**

A contract meets the requirements of this subparagraph if—

(i) such contract requires the State to furnish the Secretary of Health and Human Services information concerning individuals with respect to whom death certificates (or equivalent documents maintained by the State or any subdivision thereof) have been officially filed with it, and

(ii) such contract does not include any restriction on the use of information obtained by such Secretary pursuant to such contract, except that such contract may provide that such information is only to be used by the Secretary (or any other Federal agency) for purposes of ensuring that Federal benefits or other payments are not erroneously paid to deceased individuals.

Any information obtained by the Secretary of Health and Human Services under such a contract shall be exempt from disclosure under section 552 of title 5, United States Code, and from the requirements of section 552a of such title 5.

**(C) Special exception**

The provisions of subparagraph (A) shall not apply to any State which on July 1, 1993, was not, pursuant to a contract, furnishing the Secretary of Health and Human Services information concerning individuals with respect to whom death certificates (or equivalent documents maintained by the State or any subdivision thereof) have been officially filed with it.

**(5) Disclosure for combined employment tax reporting**

**(A) In general**

The Secretary may disclose taxpayer identity information and signatures to any agency, body, or commission of any State for the purpose of carrying out with such agency, body, or commission a combined Federal and State employment tax reporting program approved by the Secretary. Subsections (a)(2) and (p)(4) and sections 7213 and 7213A shall not apply with respect to disclosures or inspections made pursuant to this paragraph.

**(B) Termination**

The Secretary may not make any disclosure under this paragraph after December 31, 2007.

**(6) Limitation on disclosure regarding regional income tax agencies treated as States**

For purposes of paragraph (1), inspection by or disclosure to an entity described in subsection (b)(5)(A)(iii) shall be for the purpose of, and only to the extent necessary in, the administration of the laws of the member municipalities in such entity relating to the imposition of a tax on income or wages. Such entity may not redisclose any return or return information received pursuant to paragraph (1) to any such member municipality.

**(e) Disclosure to persons having material interest**

**(1) In general**

The return of a person shall, upon written request, be open to inspection by or disclosure to—

(A) in the case of the return of an individual—

(i) that individual,

(ii) the spouse of that individual if the individual and such spouse have signified their consent to consider a gift reported on such return as made one-half by him and one-half by the spouse pursuant to the provisions of section 2513; or

(iii) the child of that individual (or such child's legal representative) to the extent necessary to comply with the provisions of section 1(g);

(B) in the case of an income tax return filed jointly, either of the individuals with respect to whom the return is filed;

(C) in the case of the return of a partnership, any person who was a member of such partnership during any part of the period covered by the return;

(D) in the case of the return of a corporation or a subsidiary thereof—

(i) any person designated by resolution of its board of directors or other similar governing body,

(ii) any officer or employee of such corporation upon written request signed by any principal officer and attested to by the secretary or other officer,

(iii) any bona fide shareholder of record owning 1 percent or more of the outstanding stock of such corporation,

(iv) if the corporation was an S corporation, any person who was a shareholder during any part of the period covered by such return during which an election under section 1362(a) was in effect, or

(v) if the corporation has been dissolved, any person authorized by applicable State law to act for the corporation or any person who the Secretary finds to have a material interest which will be affected by information contained therein;

(E) in the case of the return of an estate—

(i) the administrator, executor, or trustee of such estate, and

(ii) any heir at law, next of kin, or beneficiary under the will, of the decedent, but only if the Secretary finds that such heir at law, next of kin, or beneficiary has a material interest which will be affected by information contained therein; and

(F) in the case of the return of a trust—

(i) the trustee or trustees, jointly or separately, and

(ii) any beneficiary of such trust, but only if the Secretary finds that such beneficiary has a material interest which will be affected by information contained therein.

**(2) Incompetency**

If an individual described in paragraph (1) is legally incompetent, the applicable return shall, upon written request, be open to inspection by or disclosure to the committee, trustee, or guardian of his estate.

**(3) Deceased individuals**

The return of a decedent shall, upon written request, be open to inspection by or disclosure to—

(A) the administrator, executor, or trustee of his estate, and

(B) any heir at law, next of kin, or beneficiary under the will, of such decedent, or a donee of property, but only if the Secretary finds that such heir at law, next of kin, beneficiary, or donee has a material interest which will be affected by information contained therein.

**(4) Title 11 cases and receivership proceedings**

If—

(A) there is a trustee in a title 11 case in which the debtor is the person with respect to whom the return is filed, or

(B) substantially all of the property of the person with respect to whom the return is filed is in the hands of a receiver,

such return or returns for prior years of such person shall, upon written request, be open to inspection by or disclosure to such trustee or receiver, but only if the Secretary finds that such trustee or receiver, in his fiduciary capacity, has a material interest which will be affected by information contained therein.

**(5) Individual's title 11 case**

**(A) In general**

In any case to which section 1398 applies (determined without regard to section 1398(b)(1)), any return of the debtor for the taxable year in which the case commenced or any preceding taxable year shall, upon written request, be open to inspection by or disclosure to the trustee in such case.

**(B) Return of estate available to debtor**

Any return of an estate in a case to which section 1398 applies shall, upon written request, be open to inspection by or disclosure to the debtor in such case.

**(C) Special rule for involuntary cases**

In an involuntary case, no disclosure shall be made under subparagraph (A) until the order for relief has been entered by the court having jurisdiction of such case unless such court finds that such disclosure is appropriate for purposes of determining whether an order for relief should be entered.

**(6) Attorney in fact**

Any return to which this subsection applies shall, upon written request, also be open to inspection by or disclosure to the attorney in fact duly authorized in writing by any of the persons described in paragraph (1), (2), (3), (4), (5), (8), or (9) to inspect the return or receive the information on his behalf, subject to the conditions provided in such paragraphs.

**(7) Return information**

Return information with respect to any taxpayer may be open to inspection by or disclosure to any person authorized by this subsection to inspect any return of such taxpayer if the Secretary determines that such disclosure would not seriously impair Federal tax administration.

**(8) Disclosure of collection activities with respect to joint return**

If any deficiency of tax with respect to a joint return is assessed and the individuals fil-

ing such return are no longer married or no longer reside in the same household, upon request in writing by either of such individuals, the Secretary shall disclose in writing to the individual making the request whether the Secretary has attempted to collect such deficiency from such other individual, the general nature of such collection activities, and the amount collected. The preceding sentence shall not apply to any deficiency which may not be collected by reason of section 6502.

**(9) Disclosure of certain information where more than 1 person subject to penalty under section 6672**

If the Secretary determines that a person is liable for a penalty under section 6672(a) with respect to any failure, upon request in writing of such person, the Secretary shall disclose in writing to such person—

(A) the name of any other person whom the Secretary has determined to be liable for such penalty with respect to such failure, and

(B) whether the Secretary has attempted to collect such penalty from such other person, the general nature of such collection activities, and the amount collected.

**(10) Limitation on certain disclosures under this subsection**

In the case of an inspection or disclosure under this subsection relating to the return of a partnership, S corporation, trust, or an estate, the information inspected or disclosed shall not include any supporting schedule, attachment, or list which includes the taxpayer identity information of a person other than the entity making the return or the person conducting the inspection or to whom the disclosure is made.

**(11) Disclosure of information regarding status of investigation of violation of this section**

In the case of a person who provides to the Secretary information indicating a violation of section 7213, 7213A, or 7214 with respect to any return or return information of such person, the Secretary may disclose to such person (or such person's designee)—

(A) whether an investigation based on the person's provision of such information has been initiated and whether it is open or closed,

(B) whether any such investigation substantiated such a violation by any individual, and

(C) whether any action has been taken with respect to such individual (including whether a referral has been made for prosecution of such individual).

**(f) Disclosure to Committees of Congress**

**(1) Committee on Ways and Means, Committee on Finance, and Joint Committee on Taxation**

Upon written request from the chairman of the Committee on Ways and Means of the House of Representatives, the chairman of the Committee on Finance of the Senate, or the chairman of the Joint Committee on Taxation, the Secretary shall furnish such com-

mittee with any return or return information specified in such request, except that any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer shall be furnished to such committee only when sitting in closed executive session unless such taxpayer otherwise consents in writing to such disclosure.

**(2) Chief of Staff of Joint Committee on Taxation**

Upon written request by the Chief of Staff of the Joint Committee on Taxation, the Secretary shall furnish him with any return or return information specified in such request. Such Chief of Staff may submit such return or return information to any committee described in paragraph (1), except that any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer shall be furnished to such committee only when sitting in closed executive session unless such taxpayer otherwise consents in writing to such disclosure.

**(3) Other committees**

Pursuant to an action by, and upon written request by the chairman of, a committee of the Senate or the House of Representatives (other than a committee specified in paragraph (1)) specially authorized to inspect any return or return information by a resolution of the Senate or the House of Representatives or, in the case of a joint committee (other than the joint committee specified in paragraph (1)) by concurrent resolution, the Secretary shall furnish such committee, or a duly authorized and designated subcommittee thereof, sitting in closed executive session, with any return or return information which such resolution authorizes the committee or subcommittee to inspect. Any resolution described in this paragraph shall specify the purpose for which the return or return information is to be furnished and that such information cannot reasonably be obtained from any other source.

**(4) Agents of committees and submission of information to Senate or House of Representatives**

**(A) Committees described in paragraph (1)**

Any committee described in paragraph (1) or the Chief of Staff of the Joint Committee on Taxation shall have the authority, acting directly, or by or through such examiners or agents as the chairman of such committee or such chief of staff may designate or appoint, to inspect returns and return information at such time and in such manner as may be determined by such chairman or chief of staff. Any return or return information obtained by or on behalf of such committee pursuant to the provisions of this subsection may be submitted by the committee to the Senate or the House of Representatives, or to both. The Joint Committee on Taxation may also submit such return or return information to any other committee described in paragraph (1), except

that any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer shall be furnished to such committee only when sitting in closed executive session unless such taxpayer otherwise consents in writing to such disclosure.

**(B) Other committees**

Any committee or subcommittee described in paragraph (3) shall have the right, acting directly, or by or through no more than four examiners or agents, designated or appointed in writing in equal numbers by the chairman and ranking minority member of such committee or subcommittee, to inspect returns and return information at such time and in such manner as may be determined by such chairman and ranking minority member. Any return or return information obtained by or on behalf of such committee or subcommittee pursuant to the provisions of this subsection may be submitted by the committee to the Senate or the House of Representatives, or to both, except that any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer, shall be furnished to the Senate or the House of Representatives only when sitting in closed executive session unless such taxpayer otherwise consents in writing to such disclosure.

**(5) Disclosure by whistleblower**

Any person who otherwise has or had access to any return or return information under this section may disclose such return or return information to a committee referred to in paragraph (1) or any individual authorized to receive or inspect information under paragraph (4)(A) if such person believes such return or return information may relate to possible misconduct, maladministration, or taxpayer abuse.

**(g) Disclosure to President and certain other persons**

**(1) In general**

Upon written request by the President, signed by him personally, the Secretary shall furnish to the President, or to such employee or employees of the White House Office as the President may designate by name in such request, a return or return information with respect to any taxpayer named in such request. Any such request shall state—

(A) the name and address of the taxpayer whose return or return information is to be disclosed,

(B) the kind of return or return information which is to be disclosed,

(C) the taxable period or periods covered by such return or return information, and

(D) the specific reason why the inspection or disclosure is requested.

**(2) Disclosure of return information as to Presidential appointees and certain other Federal Government appointees**

The Secretary may disclose to a duly authorized representative of the Executive Office

of the President or to the head of any Federal agency, upon written request by the President or head of such agency, or to the Federal Bureau of Investigation on behalf of and upon written request by the President or such head, return information with respect to an individual who is designated as being under consideration for appointment to a position in the executive or judicial branch of the Federal Government. Such return information shall be limited to whether such individual—

(A) has filed returns with respect to the taxes imposed under chapter 1 for not more than the immediately preceding 3 years;

(B) has failed to pay any tax within 10 days after notice and demand, or has been assessed any penalty under this title for negligence, in the current year or immediately preceding 3 years;

(C) has been or is under investigation for possible criminal offenses under the internal revenue laws and the results of any such investigation; or

(D) has been assessed any civil penalty under this title for fraud.

Within 3 days of the receipt of any request for any return information with respect to any individual under this paragraph, the Secretary shall notify such individual in writing that such information has been requested under the provisions of this paragraph.

**(3) Restriction on disclosure**

The employees to whom returns and return information are disclosed under this subsection shall not disclose such returns and return information to any other person except the President or the head of such agency without the personal written direction of the President or the head of such agency.

**(4) Restriction on disclosure to certain employees**

Disclosure of returns and return information under this subsection shall not be made to any employee whose annual rate of basic pay is less than the annual rate of basic pay specified for positions subject to section 5316 of title 5, United States Code.

**(5) Reporting requirements**

Within 30 days after the close of each calendar quarter, the President and the head of any agency requesting returns and return information under this subsection shall each file a report with the Joint Committee on Taxation setting forth the taxpayers with respect to whom such requests were made during such quarter under this subsection, the returns or return information involved, and the reasons for such requests. The President shall not be required to report on any request for returns and return information pertaining to an individual who was an officer or employee of the executive branch of the Federal Government at the time such request was made. Reports filed pursuant to this paragraph shall not be disclosed unless the Joint Committee on Taxation determines that disclosure thereof (including identifying details) would be in the national interest. Such reports shall be maintained by the Joint Committee on Taxation

for a period not exceeding 2 years unless, within such period, the Joint Committee on Taxation determines that a disclosure to the Congress is necessary.

**(h) Disclosure to certain Federal officers and employees for purposes of tax administration, etc.**

**(1) Department of the Treasury**

Returns and return information shall, without written request, be open to inspection by or disclosure to officers and employees of the Department of the Treasury whose official duties require such inspection or disclosure for tax administration purposes.

**(2) Department of Justice**

In a matter involving tax administration, a return or return information shall be open to inspection by or disclosure to officers and employees of the Department of Justice (including United States attorneys) personally and directly engaged in, and solely for their use in, any proceeding before a Federal grand jury or preparation for any proceeding (or investigation which may result in such a proceeding) before a Federal grand jury or any Federal or State court, but only if—

(A) the taxpayer is or may be a party to the proceeding, or the proceeding arose out of, or in connection with, determining the taxpayer's civil or criminal liability, or the collection of such civil liability in respect of any tax imposed under this title;

(B) the treatment of an item reflected on such return is or may be related to the resolution of an issue in the proceeding or investigation; or

(C) such return or return information relates or may relate to a transactional relationship between a person who is or may be a party to the proceeding and the taxpayer which affects, or may affect, the resolution of an issue in such proceeding or investigation.

**(3) Form of request**

In any case in which the Secretary is authorized to disclose a return or return information to the Department of Justice pursuant to the provisions of this subsection—

(A) if the Secretary has referred the case to the Department of Justice, or if the proceeding is authorized by subchapter B of chapter 76, the Secretary may make such disclosure on his own motion, or

(B) if the Secretary receives a written request from the Attorney General, the Deputy Attorney General, or an Assistant Attorney General for a return of, or return information relating to, a person named in such request and setting forth the need for the disclosure, the Secretary shall disclose return or return the information so requested.

**(4) Disclosure in judicial and administrative tax proceedings**

A return or return information may be disclosed in a Federal or State judicial or administrative proceeding pertaining to tax administration, but only—

(A) if the taxpayer is a party to the proceeding, or the proceeding arose out of, or in connection with, determining the taxpayer's civil or criminal liability, or the collection of such civil liability, in respect of any tax imposed under this title;

(B) if the treatment of an item reflected on such return is directly related to the resolution of an issue in the proceeding;

(C) if such return or return information directly relates to a transactional relationship between a person who is a party to the proceeding and the taxpayer which directly affects the resolution of an issue in the proceeding; or

(D) to the extent required by order of a court pursuant to section 3500 of title 18, United States Code, or rule 16 of the Federal Rules of Criminal Procedure, such court being authorized in the issuance of such order to give due consideration to congressional policy favoring the confidentiality of returns and return information as set forth in this title.

However, such return or return information shall not be disclosed as provided in subparagraph (A), (B), or (C) if the Secretary determines that such disclosure would identify a confidential informant or seriously impair a civil or criminal tax investigation.

**(5) Withholding of tax from social security benefits**

Upon written request of the payor agency, the Secretary may disclose available return information from the master files of the Internal Revenue Service with respect to the address and status of an individual as a non-resident alien or as a citizen or resident of the United States to the Social Security Administration or the Railroad Retirement Board (whichever is appropriate) for purposes of carrying out its responsibilities for withholding tax under section 1441 from social security benefits (as defined in section 86(d)).

**(6) Internal Revenue Service Oversight Board**

**(A) In general**

Notwithstanding paragraph (1), and except as provided in subparagraph (B), no return or return information may be disclosed to any member of the Oversight Board described in subparagraph (A) or (D) of section 7802(b)(1) or to any employee or detailee of such Board by reason of their service with the Board. Any request for information not permitted to be disclosed under the preceding sentence, and any contact relating to a specific taxpayer, made by any such individual to an officer or employee of the Internal Revenue Service shall be reported by such officer or employee to the Secretary, the Treasury Inspector General for Tax Administration, and the Joint Committee on Taxation.

**(B) Exception for reports to the Board**

If—

(i) the Commissioner or the Treasury Inspector General for Tax Administration prepares any report or other matter for the Oversight Board in order to assist the Board in carrying out its duties; and

(ii) the Commissioner or such Inspector General determines it is necessary to include any return or return information in such report or other matter to enable the Board to carry out such duties,

such return or return information (other than information regarding taxpayer identity) may be disclosed to members, employees, or detailees of the Board solely for the purpose of carrying out such duties.

**(i) Disclosure to Federal officers or employees for administration of Federal laws not relating to tax administration**

**(1) Disclosure of returns and return information for use in criminal investigations**

**(A) In general**

Except as provided in paragraph (6), any return or return information with respect to any specified taxable period or periods shall, pursuant to and upon the grant of an ex parte order by a Federal district court judge or magistrate judge under subparagraph (B), be open (but only to the extent necessary as provided in such order) to inspection by, or disclosure to, officers and employees of any Federal agency who are personally and directly engaged in—

(i) preparation for any judicial or administrative proceeding pertaining to the enforcement of a specifically designated Federal criminal statute (not involving tax administration) to which the United States or such agency is or may be a party, or pertaining to the case of a missing or exploited child,

(ii) any investigation which may result in such a proceeding, or

(iii) any Federal grand jury proceeding pertaining to enforcement of such a criminal statute to which the United States or such agency is or may be a party, or to such a case of a missing or exploited child,

solely for the use of such officers and employees in such preparation, investigation, or grand jury proceeding.

**(B) Application for order**

The Attorney General, the Deputy Attorney General, the Associate Attorney General, any Assistant Attorney General, any United States attorney, any special prosecutor appointed under section 593 of title 28, United States Code, or any attorney in charge of a criminal division organized crime strike force established pursuant to section 510 of title 28, United States Code, may authorize an application to a Federal district court judge or magistrate judge for the order referred to in subparagraph (A). Upon such application, such judge or magistrate judge may grant such order if he determines on the basis of the facts submitted by the applicant that—

(i) there is reasonable cause to believe, based upon information believed to be reliable, that a specific criminal act has been committed,

(ii) there is reasonable cause to believe that the return or return information is or



may be relevant to a matter relating to the commission of such act, and

(iii) the return or return information is sought exclusively for use in a Federal criminal investigation or proceeding concerning such act (or any criminal investigation or proceeding, in the case of a matter relating to a missing or exploited child), and the information sought to be disclosed cannot reasonably be obtained, under the circumstances, from another source.

**(C) Disclosure to state and local law enforcement agencies in the case of matters pertaining to a missing or exploited child**

**(i) In general**

In the case of an investigation pertaining to a missing or exploited child, the head of any Federal agency, or his designee, may disclose any return or return information obtained under subparagraph (A) to officers and employees of any State or local law enforcement agency, but only if—

(I) such State or local law enforcement agency is part of a team with the Federal agency in such investigation, and

(II) such information is disclosed only to such officers and employees who are personally and directly engaged in such investigation.

**(ii) Limitation on use of information**

Information disclosed under this subparagraph shall be solely for the use of such officers and employees in locating the missing child, in a grand jury proceeding, or in any preparation for, or investigation which may result in, a judicial or administrative proceeding.

**(iii) Missing child**

For purposes of this subparagraph, the term “missing child” shall have the meaning given such term by section 403 of the Missing Children’s Assistance Act (42 U.S.C. 5772).<sup>1</sup>

**(iv) Exploited child**

For purposes of this subparagraph, the term “exploited child” means a minor with respect to whom there is reason to believe that a specified offense against a minor (as defined by section 111(7) of the Sex Offender Registration and Notification Act (42 U.S.C. 16911(7)))<sup>1</sup> has or is occurring.

**(2) Disclosure of return information other than taxpayer return information for use in criminal investigations**

**(A) In general**

Except as provided in paragraph (6), upon receipt by the Secretary of a request which meets the requirements of subparagraph (B) from the head of any Federal agency or the Inspector General thereof, or, in the case of the Department of Justice, the Attorney General, the Deputy Attorney General, the

Associate Attorney General, any Assistant Attorney General, the Director of the Federal Bureau of Investigation, the Administrator of the Drug Enforcement Administration, any United States attorney, any special prosecutor appointed under section 593 of title 28, United States Code, or any attorney in charge of a criminal division organized crime strike force established pursuant to section 510 of title 28, United States Code, the Secretary shall disclose return information (other than taxpayer return information) to officers and employees of such agency who are personally and directly engaged in—

(i) preparation for any judicial or administrative proceeding described in paragraph (1)(A)(i),

(ii) any investigation which may result in such a proceeding, or

(iii) any grand jury proceeding described in paragraph (1)(A)(iii),

solely for the use of such officers and employees in such preparation, investigation, or grand jury proceeding.

**(B) Requirements**

A request meets the requirements of this subparagraph if the request is in writing and sets forth—

(i) the name and address of the taxpayer with respect to whom the requested return information relates;

(ii) the taxable period or periods to which such return information relates;

(iii) the statutory authority under which the proceeding or investigation described in subparagraph (A) is being conducted; and

(iv) the specific reason or reasons why such disclosure is, or may be, relevant to such proceeding or investigation.

**(C) Taxpayer identity**

For purposes of this paragraph, a taxpayer’s identity shall not be treated as taxpayer return information.

**(3) Disclosure of return information to apprise appropriate officials of criminal or terrorist activities or emergency circumstances**

**(A) Possible violations of Federal criminal law**

**(i) In general**

Except as provided in paragraph (6), the Secretary may disclose in writing return information (other than taxpayer return information) which may constitute evidence of a violation of any Federal criminal law (not involving tax administration) to the extent necessary to apprise the head of the appropriate Federal agency charged with the responsibility of enforcing such law. The head of such agency may disclose such return information to officers and employees of such agency to the extent necessary to enforce such law.

**(ii) Taxpayer identity**

If there is return information (other than taxpayer return information) which

<sup>1</sup> See References in Text note below.

may constitute evidence of a violation by any taxpayer of any Federal criminal law (not involving tax administration), such taxpayer's identity may also be disclosed under clause (i).

**(B) Emergency circumstances**

**(i) Danger of death or physical injury**

Under circumstances involving an imminent danger of death or physical injury to any individual, the Secretary may disclose return information to the extent necessary to apprise appropriate officers or employees of any Federal or State law enforcement agency of such circumstances.

**(ii) Flight from Federal prosecution**

Under circumstances involving the imminent flight of any individual from Federal prosecution, the Secretary may disclose return information to the extent necessary to apprise appropriate officers or employees of any Federal law enforcement agency of such circumstances.

**(C) Terrorist activities, etc.**

**(i) In general**

Except as provided in paragraph (6), the Secretary may disclose in writing return information (other than taxpayer return information) that may be related to a terrorist incident, threat, or activity to the extent necessary to apprise the head of the appropriate Federal law enforcement agency responsible for investigating or responding to such terrorist incident, threat, or activity. The head of the agency may disclose such return information to officers and employees of such agency to the extent necessary to investigate or respond to such terrorist incident, threat, or activity.

**(ii) Disclosure to the Department of Justice**

Returns and taxpayer return information may also be disclosed to the Attorney General under clause (i) to the extent necessary for, and solely for use in preparing, an application under paragraph (7)(D).

**(iii) Taxpayer identity**

For purposes of this subparagraph, a taxpayer's identity shall not be treated as taxpayer return information.

**(4) Use of certain disclosed returns and return information in judicial or administrative proceedings**

**(A) Returns and taxpayer return information**

Except as provided in subparagraph (C), any return or taxpayer return information obtained under paragraph (1) or (7)(C) may be disclosed in any judicial or administrative proceeding pertaining to enforcement of a specifically designated Federal criminal statute or related civil forfeiture (not involving tax administration) to which the United States or a Federal agency is a party—

(i) if the court finds that such return or taxpayer return information is probative of a matter in issue relevant in estab-

lishing the commission of a crime or the guilt or liability of a party, or

(ii) to the extent required by order of the court pursuant to section 3500 of title 18, United States Code, or rule 16 of the Federal Rules of Criminal Procedure.

**(B) Return information (other than taxpayer return information)**

Except as provided in subparagraph (C), any return information (other than taxpayer return information) obtained under paragraph (1), (2), (3)(A) or (C), or (7) may be disclosed in any judicial or administrative proceeding pertaining to enforcement of a specifically designated Federal criminal statute or related civil forfeiture (not involving tax administration) to which the United States or a Federal agency is a party.

**(C) Confidential informant; impairment of investigations**

No return or return information shall be admitted into evidence under subparagraph (A)(i) or (B) if the Secretary determines and notifies the Attorney General or his delegate or the head of the Federal agency that such admission would identify a confidential informant or seriously impair a civil or criminal tax investigation.

**(D) Consideration of confidentiality policy**

In ruling upon the admissibility of returns or return information, and in the issuance of an order under subparagraph (A)(ii), the court shall give due consideration to congressional policy favoring the confidentiality of returns and return information as set forth in this title.

**(E) Reversible error**

The admission into evidence of any return or return information contrary to the provisions of this paragraph shall not, as such, constitute reversible error upon appeal of a judgment in the proceeding.

**(5) Disclosure to locate fugitives from justice**

**(A) In general**

Except as provided in paragraph (6), the return of an individual or return information with respect to such individual shall, pursuant to and upon the grant of an ex parte order by a Federal district court judge or magistrate judge under subparagraph (B), be open (but only to the extent necessary as provided in such order) to inspection by, or disclosure to, officers and employees of any Federal agency exclusively for use in locating such individual.

**(B) Application for order**

Any person described in paragraph (1)(B) may authorize an application to a Federal district court judge or magistrate judge for an order referred to in subparagraph (A). Upon such application, such judge or magistrate judge may grant such order if he determines on the basis of the facts submitted by the applicant that—

(i) a Federal arrest warrant relating to the commission of a Federal felony offense has been issued for an individual who is a fugitive from justice,

(ii) the return of such individual or return information with respect to such individual is sought exclusively for use in locating such individual, and

(iii) there is reasonable cause to believe that such return or return information may be relevant in determining the location of such individual.

**(6) Confidential informants; impairment of investigations**

The Secretary shall not disclose any return or return information under paragraph (1), (2), (3)(A) or (C), (5), (7), or (8) if the Secretary determines (and, in the case of a request for disclosure pursuant to a court order described in paragraph (1)(B) or (5)(B), certifies to the court) that such disclosure would identify a confidential informant or seriously impair a civil or criminal tax investigation.

**(7) Disclosure upon request of information relating to terrorist activities, etc.**

**(A) Disclosure to law enforcement agencies**

**(i) In general**

Except as provided in paragraph (6), upon receipt by the Secretary of a written request which meets the requirements of clause (iii), the Secretary may disclose return information (other than taxpayer return information) to officers and employees of any Federal law enforcement agency who are personally and directly engaged in the response to or investigation of any terrorist incident, threat, or activity.

**(ii) Disclosure to State and local law enforcement agencies**

The head of any Federal law enforcement agency may disclose return information obtained under clause (i) to officers and employees of any State or local law enforcement agency but only if such agency is part of a team with the Federal law enforcement agency in such response or investigation and such information is disclosed only to officers and employees who are personally and directly engaged in such response or investigation.

**(iii) Requirements**

A request meets the requirements of this clause if—

(I) the request is made by the head of any Federal law enforcement agency (or his delegate) involved in the response to or investigation of any terrorist incident, threat, or activity, and

(II) the request sets forth the specific reason or reasons why such disclosure may be relevant to a terrorist incident, threat, or activity.

**(iv) Limitation on use of information**

Information disclosed under this subparagraph shall be solely for the use of the officers and employees to whom such information is disclosed in such response or investigation.

**(v) Taxpayer identity**

For purposes of this subparagraph, a taxpayer's identity shall not be treated as taxpayer return information.

**(B) Disclosure to intelligence agencies**

**(i) In general**

Except as provided in paragraph (6), upon receipt by the Secretary of a written request which meets the requirements of clause (ii), the Secretary may disclose return information (other than taxpayer return information) to those officers and employees of the Department of Justice, the Department of the Treasury, and other Federal intelligence agencies who are personally and directly engaged in the collection or analysis of intelligence and counterintelligence information or investigation concerning any terrorist incident, threat, or activity. For purposes of the preceding sentence, the information disclosed under the preceding sentence shall be solely for the use of such officers and employees in such investigation, collection, or analysis.

**(ii) Requirements**

A request meets the requirements of this subparagraph if the request—

(I) is made by an individual described in clause (iii), and

(II) sets forth the specific reason or reasons why such disclosure may be relevant to a terrorist incident, threat, or activity.

**(iii) Requesting individuals**

An individual described in this subparagraph is an individual—

(I) who is an officer or employee of the Department of Justice or the Department of the Treasury who is appointed by the President with the advice and consent of the Senate or who is the Director of the United States Secret Service, and

(II) who is responsible for the collection and analysis of intelligence and counterintelligence information concerning any terrorist incident, threat, or activity.

**(iv) Taxpayer identity**

For purposes of this subparagraph, a taxpayer's identity shall not be treated as taxpayer return information.

**(C) Disclosure under ex parte orders**

**(i) In general**

Except as provided in paragraph (6), any return or return information with respect to any specified taxable period or periods shall, pursuant to and upon the grant of an ex parte order by a Federal district court judge or magistrate under clause (ii), be open (but only to the extent necessary as provided in such order) to inspection by, or disclosure to, officers and employees of any Federal law enforcement agency or Federal intelligence agency who are personally and directly engaged in any investigation, response to, or analysis of intelligence and counterintelligence information concerning any terrorist incident, threat, or activity. Return or return infor-

mation opened to inspection or disclosure pursuant to the preceding sentence shall be solely for the use of such officers and employees in the investigation, response, or analysis, and in any judicial, administrative, or grand jury proceedings, pertaining to such terrorist incident, threat, or activity.

**(ii) Application for order**

The Attorney General, the Deputy Attorney General, the Associate Attorney General, any Assistant Attorney General, or any United States attorney may authorize an application to a Federal district court judge or magistrate for the order referred to in clause (i). Upon such application, such judge or magistrate may grant such order if he determines on the basis of the facts submitted by the applicant that—

(I) there is reasonable cause to believe, based upon information believed to be reliable, that the return or return information may be relevant to a matter relating to such terrorist incident, threat, or activity, and

(II) the return or return information is sought exclusively for use in a Federal investigation, analysis, or proceeding concerning any terrorist incident, threat, or activity.

**(D) Special rule for ex parte disclosure by the IRS**

**(i) In general**

Except as provided in paragraph (6), the Secretary may authorize an application to a Federal district court judge or magistrate for the order referred to in subparagraph (C)(i). Upon such application, such judge or magistrate may grant such order if he determines on the basis of the facts submitted by the applicant that the requirements of subparagraph (C)(ii)(I) are met.

**(ii) Limitation on use of information**

Information disclosed under clause (i)—

(I) may be disclosed only to the extent necessary to apprise the head of the appropriate Federal law enforcement agency responsible for investigating or responding to a terrorist incident, threat, or activity, and

(II) shall be solely for use in a Federal investigation, analysis, or proceeding concerning any terrorist incident, threat, or activity.

The head of such Federal agency may disclose such information to officers and employees of such agency to the extent necessary to investigate or respond to such terrorist incident, threat, or activity.

**(8) Comptroller General**

**(A) Returns available for inspection**

Except as provided in subparagraph (C), upon written request by the Comptroller General of the United States, returns and return information shall be open to inspection

by, or disclosure to, officers and employees of the Government Accountability Office for the purpose of, and to the extent necessary in, making—

(i) an audit of the Internal Revenue Service, the Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice, or the Tax and Trade Bureau, Department of the Treasury, which may be required by section 713 of title 31, United States Code, or

(ii) any audit authorized by subsection (p)(6),

except that no such officer or employee shall, except to the extent authorized by subsection (f) or (p)(6), disclose to any person, other than another officer or employee of such office whose official duties require such disclosure, any return or return information described in section 4424(a) in a form which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer, nor shall such officer or employee disclose any other return or return information, except as otherwise expressly provided by law, to any person other than such other officer or employee of such office in a form which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

**(B) Audits of other agencies**

**(i) In general**

Nothing in this section shall prohibit any return or return information obtained under this title by any Federal agency (other than an agency referred to in subparagraph (A)) or by a Trustee as defined in the District of Columbia Retirement Protection Act of 1997, for use in any program or activity from being open to inspection by, or disclosure to, officers and employees of the Government Accountability Office if such inspection or disclosure is—

(I) for purposes of, and to the extent necessary in, making an audit authorized by law of such program or activity, and

(II) pursuant to a written request by the Comptroller General of the United States to the head of such Federal agency.

**(ii) Information from Secretary**

If the Comptroller General of the United States determines that the returns or return information available under clause (i) are not sufficient for purposes of making an audit of any program or activity of a Federal agency (other than an agency referred to in subparagraph (A)), upon written request by the Comptroller General to the Secretary, returns and return information (of the type authorized by subsection (l) or (m) to be made available to the Federal agency for use in such program or activity) shall be open to inspection by, or disclosure to, officers and employees of the Government Accountability Office for the purpose of, and to the extent necessary in, making such audit.

**(iii) Requirement of notification upon completion of audit**

Within 90 days after the completion of an audit with respect to which returns or return information were opened to inspection or disclosed under clause (i) or (ii), the Comptroller General of the United States shall notify in writing the Joint Committee on Taxation of such completion. Such notice shall include—

(I) a description of the use of the returns and return information by the Federal agency involved,

(II) such recommendations with respect to the use of returns and return information by such Federal agency as the Comptroller General deems appropriate, and

(III) a statement on the impact of any such recommendations on confidentiality of returns and return information and the administration of this title.

**(iv) Certain restrictions made applicable**

The restrictions contained in subparagraph (A) on the disclosure of any returns or return information open to inspection or disclosed under such subparagraph shall also apply to returns and return information open to inspection or disclosed under this subparagraph.

**(C) Disapproval by Joint Committee on Taxation**

Returns and return information shall not be open to inspection or disclosed under subparagraph (A) or (B) with respect to an audit—

(i) unless the Comptroller General of the United States notifies in writing the Joint Committee on Taxation of such audit, and

(ii) if the Joint Committee on Taxation disapproves such audit by a vote of at least two-thirds of its members within the 30-day period beginning on the day the Joint Committee on Taxation receives such notice.

**(j) Statistical use****(1) Department of Commerce**

Upon request in writing by the Secretary of Commerce, the Secretary shall furnish—

(A) such returns, or return information reflected thereon, to officers and employees of the Bureau of the Census, and

(B) such return information reflected on returns of corporations to officers and employees of the Bureau of Economic Analysis,

as the Secretary may prescribe by regulation for the purpose of, but only to the extent necessary in, the structuring of censuses and national economic accounts and conducting related statistical activities authorized by law.

**(2) Federal Trade Commission**

Upon request in writing by the Chairman of the Federal Trade Commission, the Secretary shall furnish such return information reflected on any return of a corporation with respect to the tax imposed by chapter 1 to officers and employees of the Division of Financial Statis-

tics of the Bureau of Economics of such commission as the Secretary may prescribe by regulation for the purpose of, but only to the extent necessary in, administration by such division of legally authorized economic surveys of corporations.

**(3) Department of Treasury**

Returns and return information shall be open to inspection by or disclosure to officers and employees of the Department of the Treasury whose official duties require such inspection or disclosure for the purpose of, but only to the extent necessary in, preparing economic or financial forecasts, projections, analyses, and statistical studies and conducting related activities. Such inspection or disclosure shall be permitted only upon written request which sets forth the specific reason or reasons why such inspection or disclosure is necessary and which is signed by the head of the bureau or office of the Department of the Treasury requesting the inspection or disclosure.

**(4) Anonymous form**

No person who receives a return or return information under this subsection shall disclose such return or return information to any person other than the taxpayer to whom it relates except in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

**(5) Department of Agriculture**

Upon request in writing by the Secretary of Agriculture, the Secretary shall furnish such returns, or return information reflected thereon, as the Secretary may prescribe by regulation to officers and employees of the Department of Agriculture whose official duties require access to such returns or information for the purpose of, but only to the extent necessary in, structuring, preparing, and conducting the census of agriculture pursuant to the Census of Agriculture Act of 1997 (Public Law 105-113).

**(6) Congressional Budget Office**

Upon written request by the Director of the Congressional Budget Office, the Secretary shall furnish to officers and employees of the Congressional Budget Office return information for the purpose of, but only to the extent necessary for, long-term models of the social security and medicare programs.

**(k) Disclosure of certain returns and return information for tax administration purposes****(1) Disclosure of accepted offers-in-compromise**

Return information shall be disclosed to members of the general public to the extent necessary to permit inspection of any accepted offer-in-compromise under section 7122 relating to the liability for a tax imposed by this title.

**(2) Disclosure of amount of outstanding lien**

If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in

the property subject to such lien or intends to obtain a right in such property.

**(3) Disclosure of return information to correct misstatements of fact**

The Secretary may, but only following approval by the Joint Committee on Taxation, disclose such return information or any other information with respect to any specific taxpayer to the extent necessary for tax administration purposes to correct a misstatement of fact published or disclosed with respect to such taxpayer's return or any transaction of the taxpayer with the Internal Revenue Service.

**(4) Disclosure to competent authority under tax convention**

A return or return information may be disclosed to a competent authority of a foreign government which has an income tax or gift and estate tax convention, or other convention or bilateral agreement relating to the exchange of tax information, with the United States but only to the extent provided in, and subject to the terms and conditions of, such convention or bilateral agreement.

**(5) State agencies regulating tax return preparers**

Taxpayer identity information with respect to any tax return preparer, and information as to whether or not any penalty has been assessed against such tax return preparer under section 6694, 6695, or 7216, may be furnished to any agency, body, or commission lawfully charged under any State or local law with the licensing, registration, or regulation of tax return preparers. Such information may be furnished only upon written request by the head of such agency, body, or commission designating the officers or employees to whom such information is to be furnished. Information may be furnished and used under this paragraph only for purposes of the licensing, registration, or regulation of tax return preparers.

**(6) Disclosure by certain officers and employees for investigative purposes**

An internal revenue officer or employee and an officer or employee of the Office of Treasury Inspector General for Tax Administration may, in connection with his official duties relating to any audit, collection activity, or civil or criminal tax investigation or any other offense under the internal revenue laws, disclose return information to the extent that such disclosure is necessary in obtaining information, which is not otherwise reasonably available, with respect to the correct determination of tax, liability for tax, or the amount to be collected or with respect to the enforcement of any other provision of this title. Such disclosures shall be made only in such situations and under such conditions as the Secretary may prescribe by regulation. This paragraph shall not apply to any disclosure to an individual providing information relating to any purpose described in paragraph (1) or (2) of section 7623(a) which is made under paragraph (13)(A).

**(7) Disclosure of excise tax registration information**

To the extent the Secretary determines that disclosure is necessary to permit the effective administration of subtitle D, the Secretary may disclose—

- (A) the name, address, and registration number of each person who is registered under any provision of subtitle D (and, in the case of a registered terminal operator, the address of each terminal operated by such operator), and
- (B) the registration status of any person.

**(8) Levies on certain government payments**

**(A) Disclosure of return information in levies on Financial Management Service**

In serving a notice of levy, or release of such levy, with respect to any applicable government payment, the Secretary may disclose to officers and employees of the Financial Management Service—

- (i) return information, including taxpayer identity information,
- (ii) the amount of any unpaid liability under this title (including penalties and interest), and
- (iii) the type of tax and tax period to which such unpaid liability relates.

**(B) Restriction on use of disclosed information**

Return information disclosed under subparagraph (A) may be used by officers and employees of the Financial Management Service only for the purpose of, and to the extent necessary in, transferring levied funds in satisfaction of the levy, maintaining appropriate agency records in regard to such levy or the release thereof, notifying the taxpayer and the agency certifying such payment that the levy has been honored, or in the defense of any litigation ensuing from the honor of such levy.

**(C) Applicable government payment**

For purposes of this paragraph, the term "applicable government payment" means—

- (i) any Federal payment (other than a payment for which eligibility is based on the income or assets (or both) of a payee) certified to the Financial Management Service for disbursement, and
- (ii) any other payment which is certified to the Financial Management Service for disbursement and which the Secretary designates by published notice.

**(9) Disclosure of information to administer section 6311**

The Secretary may disclose returns or return information to financial institutions and others to the extent the Secretary deems necessary for the administration of section 6311. Disclosures of information for purposes other than to accept payments by checks or money orders shall be made only to the extent authorized by written procedures promulgated by the Secretary.

**(10) Disclosure of certain returns and return information to certain prison officials****(A) In general**

Under such procedures as the Secretary may prescribe, the Secretary may disclose to officers and employees of the Federal Bureau of Prisons and of any State agency charged with the responsibility for administration of prisons any returns or return information with respect to individuals incarcerated in Federal or State prison systems whom the Secretary has determined may have filed or facilitated the filing of a false or fraudulent return to the extent that the Secretary determines that such disclosure is necessary to permit effective Federal tax administration.

**(B) Disclosure to contractor-run prisons**

Under such procedures as the Secretary may prescribe, the disclosures authorized by subparagraph (A) may be made to contractors responsible for the operation of a Federal or State prison on behalf of such Bureau or agency.

**(C) Restrictions on use of disclosed information**

Any return or return information received under this paragraph shall be used only for the purposes of and to the extent necessary in taking administrative action to prevent the filing of false and fraudulent returns, including administrative actions to address possible violations of administrative rules and regulations of the prison facility and in administrative and judicial proceedings arising from such administrative actions.

**(D) Restrictions on redisclosure and disclosure to legal representatives**

Notwithstanding subsection (h)—

**(i) Restrictions on redisclosure**

Except as provided in clause (ii), any officer, employee, or contractor of the Federal Bureau of Prisons or of any State agency charged with the responsibility for administration of prisons shall not disclose any information obtained under this paragraph to any person other than an officer or employee or contractor of such Bureau or agency personally and directly engaged in the administration of prison facilities on behalf of such Bureau or agency.

**(ii) Disclosure to legal representatives**

The returns and return information disclosed under this paragraph may be disclosed to the duly authorized legal representative of the Federal Bureau of Prisons, State agency, or contractor charged with the responsibility for administration of prisons, or of the incarcerated individual accused of filing the false or fraudulent return who is a party to an action or proceeding described in subparagraph (C), solely in preparation for, or for use in, such action or proceeding.

**(11) Disclosure of return information to Department of State for purposes of passport revocation under section 7345****(A) In general**

The Secretary shall, upon receiving a certification described in section 7345, disclose to the Secretary of State return information with respect to a taxpayer who has a seriously delinquent tax debt described in such section. Such return information shall be limited to—

(i) the taxpayer identity information with respect to such taxpayer, and

(ii) the amount of such seriously delinquent tax debt.

**(B) Restriction on disclosure**

Return information disclosed under subparagraph (A) may be used by officers and employees of the Department of State for the purposes of, and to the extent necessary in, carrying out the requirements of section 32101 of the FAST Act.

**(12) Qualified tax collection contractors**

Persons providing services pursuant to a qualified tax collection contract under section 6306 may, if speaking to a person who has identified himself or herself as having the name of the taxpayer to which a tax receivable (within the meaning of such section) relates, identify themselves as contractors of the Internal Revenue Service and disclose the business name of the contractor, and the nature, subject, and reason for the contact. Disclosures under this paragraph shall be made only in such situations and under such conditions as have been approved by the Secretary.

**(13) Disclosure to whistleblowers****(A) In general**

The Secretary may disclose, to any individual providing information relating to any purpose described in paragraph (1) or (2) of section 7623(a), return information related to the investigation of any taxpayer with respect to whom the individual has provided such information, but only to the extent that such disclosure is necessary in obtaining information, which is not otherwise reasonably available, with respect to the correct determination of tax liability for tax, or the amount to be collected with respect to the enforcement of any other provision of this title.

**(B) Updates on whistleblower investigations**

The Secretary shall disclose to an individual providing information relating to any purpose described in paragraph (1) or (2) of section 7623(a) the following:

(i) Not later than 60 days after a case for which the individual has provided information has been referred for an audit or examination, a notice with respect to such referral.

(ii) Not later than 60 days after a taxpayer with respect to whom the individual has provided information has made a payment of tax with respect to tax liability to which such information relates, a notice with respect to such payment.

(iii) Subject to such requirements and conditions as are prescribed by the Secretary, upon a written request by such individual—

(I) information on the status and stage of any investigation or action related to such information, and

(II) in the case of a determination of the amount of any award under section 7623(b), the reasons for such determination.

Clause (iii) shall not apply to any information if the Secretary determines that disclosure of such information would seriously impair Federal tax administration. Information described in clauses (i), (ii), and (iii) may be disclosed to a designee of the individual providing such information in accordance with guidance provided by the Secretary.

**(14) Disclosure of return information for purposes of cybersecurity and the prevention of identity theft tax refund fraud**

**(A) In general**

Under such procedures and subject to such conditions as the Secretary may prescribe, the Secretary may disclose specified return information to specified ISAC participants to the extent that the Secretary determines such disclosure is in furtherance of effective Federal tax administration relating to the detection or prevention of identity theft tax refund fraud, validation of taxpayer identity, authentication of taxpayer returns, or detection or prevention of cybersecurity threats.

**(B) Specified ISAC participants**

For purposes of this paragraph—

**(i) In general**

The term “specified ISAC participant” means—

(I) any person designated by the Secretary as having primary responsibility for a function performed with respect to the information sharing and analysis center described in section 2003(a) of the Taxpayer First Act, and

(II) any person subject to the requirements of section 7216 and which is a participant in such information sharing and analysis center.

**(ii) Information sharing agreement**

Such term shall not include any person unless such person has entered into a written agreement with the Secretary setting forth the terms and conditions for the disclosure of information to such person under this paragraph, including requirements regarding the protection and safeguarding of such information by such person.

**(C) Specified return information**

For purposes of this paragraph, the term “specified return information” means—

(i) in the case of a return which is in connection with a case of potential identity theft refund fraud—

(I) in the case of such return filed electronically, the internet protocol address, device identification, email domain name, speed of completion, method of authentication, refund method, and such other return information related to the electronic filing characteristics of such return as the Secretary may identify for purposes of this subclause, and

(II) in the case of such return prepared by a tax return preparer, identifying information with respect to such tax return preparer, including the preparer taxpayer identification number and electronic filer identification number of such preparer,

(ii) in the case of a return which is in connection with a case of a identity theft refund fraud which has been confirmed by the Secretary (pursuant to such procedures as the Secretary may provide), the information referred to in subclauses (I) and (II) of clause (i), the name and taxpayer identification number of the taxpayer as it appears on the return, and any bank account and routing information provided for making a refund in connection with such return, and

(iii) in the case of any cybersecurity threat to the Internal Revenue Service, information similar to the information described in subclauses (I) and (II) of clause (i) with respect to such threat.

**(D) Restriction on use of disclosed information**

**(i) Designated third parties**

Any return information received by a person described in subparagraph (B)(i)(I) shall be used only for the purposes of and to the extent necessary in—

(I) performing the function such person is designated to perform under such subparagraph,

(II) facilitating disclosures authorized under subparagraph (A) to persons described in subparagraph (B)(i)(II), and

(III) facilitating disclosures authorized under subsection (d) to participants in such information sharing and analysis center.

**(ii) Return preparers**

Any return information received by a person described in subparagraph (B)(i)(II) shall be treated for purposes of section 7216 as information furnished to such person for, or in connection with, the preparation of a return of the tax imposed under chapter 1.

**(E) Data protection and safeguards**

Return information disclosed under this paragraph shall be subject to such protections and safeguards as the Secretary may require in regulations or other guidance or in the written agreement referred to in subparagraph (B)(ii). Such written agreement shall include a requirement that any unauthorized access to information disclosed under this paragraph, and any breach of any



system in which such information is held, be reported to the Treasury Inspector General for Tax Administration.

**(15) Disclosures to Social Security Administration to identify tax receivables not eligible for collection pursuant to qualified tax collection contracts**

In the case of any individual involved with a tax receivable which the Secretary has identified for possible collection pursuant to a qualified tax collection contract (as defined in section 6306(b)), the Secretary may disclose the taxpayer identity and date of birth of such individual to officers, employees, and contractors of the Social Security Administration to determine if such tax receivable is not eligible for collection pursuant to such a qualified tax collection contract by reason of section 6306(d)(3)(E).

**(I) Disclosure of returns and return information for purposes other than tax administration**

**(1) Disclosure of certain returns and return information to Social Security Administration and Railroad Retirement Board**

The Secretary may, upon written request, disclose returns and return information with respect to—

(A) taxes imposed by chapters 2, 21, and 24, to the Social Security Administration for purposes of its administration of the Social Security Act;

(B) a plan to which part I of subchapter D of chapter 1 applies, to the Social Security Administration for purposes of carrying out its responsibility under section 1131 of the Social Security Act, limited, however to return information described in section 6057(d); and

(C) taxes imposed by chapter 22, to the Railroad Retirement Board for purposes of its administration of the Railroad Retirement Act.

**(2) Disclosure of returns and return information to the Department of Labor and Pension Benefit Guaranty Corporation**

The Secretary may, upon written request, furnish returns and return information to the proper officers and employees of the Department of Labor and the Pension Benefit Guaranty Corporation for purposes of, but only to the extent necessary in, the administration of titles I and IV of the Employee Retirement Income Security Act of 1974.

**(3) Disclosure that applicant for Federal loan has tax delinquent account**

**(A) In general**

Upon written request, the Secretary may disclose to the head of the Federal agency administering any included Federal loan program whether or not an applicant for a loan under such program has a tax delinquent account.

**(B) Restriction on disclosure**

Any disclosure under subparagraph (A) shall be made only for the purpose of, and to the extent necessary in, determining the creditworthiness of the applicant for the loan in question.

**(C) Included Federal loan program defined**

For purposes of this paragraph, the term “included Federal loan program” means any program under which the United States or a Federal agency makes, guarantees, or insures loans.

**(4) Disclosure of returns and return information for use in personnel or claimant representative matters**

The Secretary may disclose returns and return information—

(A) upon written request—

(i) to an employee or former employee of the Department of the Treasury, or to the duly authorized legal representative of such employee or former employee, who is or may be a party to any administrative action or proceeding affecting the personnel rights of such employee or former employee; or

(ii) to any person, or to the duly authorized legal representative of such person, whose rights are or may be affected by an administrative action or proceeding under section 330 of title 31, United States Code,

solely for use in the action or proceeding, or in preparation for the action or proceeding, but only to the extent that the Secretary determines that such returns or return information is or may be relevant and material to the action or proceeding; or

(B) to officers and employees of the Department of the Treasury for use in any action or proceeding described in subparagraph (A), or in preparation for such action or proceeding, to the extent necessary to advance or protect the interests of the United States.

**(5) Social Security Administration**

Upon written request by the Commissioner of Social Security, the Secretary may disclose information returns filed pursuant to part III of subchapter A of chapter 61 of this subtitle for the purpose of—

(A) carrying out, in accordance with an agreement entered into pursuant to section 232 of the Social Security Act, an effective return processing program; or

(B) providing information regarding the mortality status of individuals for epidemiological and similar research in accordance with section 1106(d) of the Social Security Act.

**(6) Disclosure of return information to Federal, State, and local child support enforcement agencies**

**(A) Return information from Internal Revenue Service**

The Secretary may, upon written request, disclose to the appropriate Federal, State, or local child support enforcement agency—

(i) available return information from the master files of the Internal Revenue Service relating to the social security account number (or numbers, if the individual involved has more than one such number), address, filing status, amounts and nature of income, and the number of dependents reported on any return filed by, or with re-

spect to, any individual with respect to whom child support obligations are sought to be established or enforced pursuant to the provisions of part D of title IV of the Social Security Act and with respect to any individual to whom such support obligations are owing, and

(ii) available return information reflected on any return filed by, or with respect to, any individual described in clause (i) relating to the amount of such individual's gross income (as defined in section 61) or consisting of the names and addresses of payors of such income and the names of any dependents reported on such return, but only if such return information is not reasonably available from any other source.

**(B) Disclosure to certain agents**

The following information disclosed to any child support enforcement agency under subparagraph (A) with respect to any individual with respect to whom child support obligations are sought to be established or enforced may be disclosed by such agency to any agent of such agency which is under contract with such agency to carry out the purposes described in subparagraph (C):

(i) The address and social security account number (or numbers) of such individual.

(ii) The amount of any reduction under section 6402(c) (relating to offset of past-due support against overpayments) in any overpayment otherwise payable to such individual.

**(C) Restriction on disclosure**

Information may be disclosed under this paragraph only for purposes of, and to the extent necessary in, establishing and collecting child support obligations from, and locating, individuals owing such obligations.

**(7) Disclosure of return information to Federal, State, and local agencies administering certain programs under the Social Security Act, the Food and Nutrition Act of 2008, or title 38, United States Code, or certain housing assistance programs**

**(A) Return information from Social Security Administration**

The Commissioner of Social Security shall, upon written request, disclose return information from returns with respect to net earnings from self-employment (as defined in section 1402), wages (as defined in section 3121(a) or 3401(a)), and payments of retirement income, which have been disclosed to the Social Security Administration as provided by paragraph (1) or (5) of this subsection, to any Federal, State, or local agency administering a program listed in subparagraph (D).

**(B) Return information from Internal Revenue Service**

The Secretary shall, upon written request, disclose current return information from returns with respect to unearned income from the Internal Revenue Service files to any

Federal, State, or local agency administering a program listed in subparagraph (D).

**(C) Restriction on disclosure**

The Commissioner of Social Security and the Secretary shall disclose return information under subparagraphs (A) and (B) only for purposes of, and to the extent necessary in, determining eligibility for, or the correct amount of, benefits under a program listed in subparagraph (D).

**(D) Programs to which rule applies**

The programs to which this paragraph applies are:

(i) a State program funded under part A of title IV of the Social Security Act;

(ii) medical assistance provided under a State plan approved under title XIX of the Social Security Act or subsidies provided under section 1860D-14 of such Act;

(iii) supplemental security income benefits provided under title XVI of the Social Security Act, and federally administered supplementary payments of the type described in section 1616(a) of such Act (including payments pursuant to an agreement entered into under section 212(a) of Public Law 93-66);

(iv) any benefits provided under a State plan approved under title I, X, XIV, or XVI of the Social Security Act (as those titles apply to Puerto Rico, Guam, and the Virgin Islands);

(v) unemployment compensation provided under a State law described in section 3304 of this title;

(vi) assistance provided under the Food and Nutrition Act of 2008;

(vii) State-administered supplementary payments of the type described in section 1616(a) of the Social Security Act (including payments pursuant to an agreement entered into under section 212(a) of Public Law 93-66);

(viii)(I) any needs-based pension provided under chapter 15 of title 38, United States Code, or under any other law administered by the Secretary of Veterans Affairs;

(II) parents' dependency and indemnity compensation provided under section 1315 of title 38, United States Code;

(III) health-care services furnished under sections 1710(a)(2)(G), 1710(a)(3), and 1710(b) of such title; and

(IV) compensation paid under chapter 11 of title 38, United States Code, at the 100 percent rate based solely on unemployability and without regard to the fact that the disability or disabilities are not rated as 100 percent disabling under the rating schedule; and

(ix) any housing assistance program administered by the Department of Housing and Urban Development that involves initial and periodic review of an applicant's or participant's income, except that return information may be disclosed under this clause only on written request by the Secretary of Housing and Urban Development and only for use by officers and employees

of the Department of Housing and Urban Development with respect to applicants for and participants in such programs.

Only return information from returns with respect to net earnings from self-employment and wages may be disclosed under this paragraph for use with respect to any program described in clause (viii)(IV).

**(8) Disclosure of certain return information by Social Security Administration to Federal, State, and local child support enforcement agencies**

**(A) In general**

Upon written request, the Commissioner of Social Security shall disclose directly to officers and employees of a Federal or State or local child support enforcement agency return information from returns with respect to social security account numbers, net earnings from self-employment (as defined in section 1402), wages (as defined in section 3121(a) or 3401(a)), and payments of retirement income which have been disclosed to the Social Security Administration as provided by paragraph (1) or (5) of this subsection.

**(B) Restriction on disclosure**

The Commissioner of Social Security shall disclose return information under subparagraph (A) only for purposes of, and to the extent necessary in, establishing and collecting child support obligations from, and locating, individuals owing such obligations. For purposes of the preceding sentence, the term “child support obligations” only includes obligations which are being enforced pursuant to a plan described in section 454 of the Social Security Act which has been approved by the Secretary of Health and Human Services under part D of title IV of such Act.

**(C) State or local child support enforcement agency**

For purposes of this paragraph, the term “State or local child support enforcement agency” means any agency of a State or political subdivision thereof operating pursuant to a plan described in subparagraph (B).

**(9) Disclosure of alcohol fuel producers to administrators of State alcohol laws**

Notwithstanding any other provision of this section, the Secretary may disclose—

(A) the name and address of any person who is qualified to produce alcohol for fuel use under section 5181, and

(B) the location of any premises to be used by such person in producing alcohol for fuel,

to any State agency, body, or commission, or its legal representative, which is charged under the laws of such State with responsibility for administration of State alcohol laws solely for use in the administration of such laws.

**(10) Disclosure of certain information to agencies requesting a reduction under subsection (c), (d), (e), or (f) of section 6402**

**(A) Return information from Internal Revenue Service**

The Secretary may, upon receiving a written request, disclose to officers and employees of any agency seeking a reduction under subsection (c), (d), (e), or (f) of section 6402, to officers and employees of the Department of Labor for purposes of facilitating the exchange of data in connection with a notice submitted under subsection (f)(5)(C) of section 6402, and to officers and employees of the Department of the Treasury in connection with such reduction—

(i) taxpayer identity information with respect to the taxpayer against whom such a reduction was made or not made and with respect to any other person filing a joint return with such taxpayer,

(ii) the fact that a reduction has been made or has not been made under such subsection with respect to such taxpayer,

(iii) the amount of such reduction,

(iv) whether such taxpayer filed a joint return, and

(v) the fact that a payment was made (and the amount of the payment) to the spouse of the taxpayer on the basis of a joint return.

**(B) Restriction on use of disclosed information**

(i) Any officers and employees of an agency receiving return information under subparagraph (A) shall use such information only for the purposes of, and to the extent necessary in, establishing appropriate agency records, locating any person with respect to whom a reduction under subsection (c), (d), (e), or (f) of section 6402 is sought for purposes of collecting the debt with respect to which the reduction is sought, or in the defense of any litigation or administrative procedure ensuing from a reduction made under subsection (c), (d), (e), or (f) of section 6402.

(ii) Notwithstanding clause (i), return information disclosed to officers and employees of the Department of Labor may be accessed by agents who maintain and provide technological support to the Department of Labor’s Interstate Connection Network (ICON) solely for the purpose of providing such maintenance and support.

**(11) Disclosure of return information to carry out Federal Employees’ Retirement System**

**(A) In general**

The Commissioner of Social Security shall, on written request, disclose to the Office of Personnel Management return information from returns with respect to net earnings from self-employment (as defined in section 1402), wages (as defined in section 3121(a) or 3401(a)), and payments of retirement income, which have been disclosed to the Social Security Administration as provided by paragraph (1) or (5).

**(B) Restriction on disclosure**

The Commissioner of Social Security shall disclose return information under subparagraph (A) only for purposes of, and to the extent necessary in, the administration of chapters 83 and 84 of title 5, United States Code.

**(12) Disclosure of certain taxpayer identity information for verification of employment status of medicare beneficiary and spouse of medicare beneficiary****(A) Return information from Internal Revenue Service**

The Secretary shall, upon written request from the Commissioner of Social Security, disclose to the Commissioner available filing status and taxpayer identity information from the individual master files of the Internal Revenue Service relating to whether any medicare beneficiary identified by the Commissioner was a married individual (as defined in section 7703) for any specified year after 1986, and, if so, the name of the spouse of such individual and such spouse's TIN.

**(B) Return information from Social Security Administration**

The Commissioner of Social Security shall, upon written request from the Administrator of the Centers for Medicare & Medicaid Services, disclose to the Administrator the following information:

(i) The name and TIN of each medicare beneficiary who is identified as having received wages (as defined in section 3401(a)), above an amount (if any) specified by the Secretary of Health and Human Services, from a qualified employer in a previous year.

(ii) For each medicare beneficiary who was identified as married under subparagraph (A) and whose spouse is identified as having received wages, above an amount (if any) specified by the Secretary of Health and Human Services, from a qualified employer in a previous year—

(I) the name and TIN of the medicare beneficiary, and

(II) the name and TIN of the spouse.

(iii) With respect to each such qualified employer, the name, address, and TIN of the employer and the number of individuals with respect to whom written statements were furnished under section 6051 by the employer with respect to such previous year.

**(C) Disclosure by Centers for Medicare & Medicaid Services**

With respect to the information disclosed under subparagraph (B), the Administrator of the Centers for Medicare & Medicaid Services may disclose—

(i) to the qualified employer referred to in such subparagraph the name and TIN of each individual identified under such subparagraph as having received wages from the employer (hereinafter in this subparagraph referred to as the "employee") for purposes of determining during what pe-

riod such employee or the employee's spouse may be (or have been) covered under a group health plan of the employer and what benefits are or were covered under the plan (including the name, address, and identifying number of the plan),

(ii) to any group health plan which provides or provided coverage to such an employee or spouse, the name of such employee and the employee's spouse (if the spouse is a medicare beneficiary) and the name and address of the employer, and, for the purpose of presenting a claim to the plan—

(I) the TIN of such employee if benefits were paid under title XVIII of the Social Security Act with respect to the employee during a period in which the plan was a primary plan (as defined in section 1862(b)(2)(A) of the Social Security Act), and

(II) the TIN of such spouse if benefits were paid under such title with respect to the spouse during such period, and

(iii) to any agent of such Administrator the information referred to in subparagraph (B) for purposes of carrying out clauses (i) and (ii) on behalf of such Administrator.

**(D) Special rules****(i) Restrictions on disclosure**

Information may be disclosed under this paragraph only for purposes of, and to the extent necessary in, determining the extent to which any medicare beneficiary is covered under any group health plan.

**(ii) Timely response to requests**

Any request made under subparagraph (A) or (B) shall be complied with as soon as possible but in no event later than 120 days after the date the request was made.

**(E) Definitions**

For purposes of this paragraph—

**(i) Medicare beneficiary**

The term "medicare beneficiary" means an individual entitled to benefits under part A, or enrolled under part B, of title XVIII of the Social Security Act, but does not include such an individual enrolled in part A under section 1818.

**(ii) Group health plan**

The term "group health plan" means any group health plan (as defined in section 5000(b)(1)).

**(iii) Qualified employer**

The term "qualified employer" means, for a calendar year, an employer which has furnished written statements under section 6051 with respect to at least 20 individuals for wages paid in the year.

**(13) Disclosure of return information to carry out the Higher Education Act of 1965****(A) Applications and recertifications for income-contingent or income-based repayment**

The Secretary shall, upon written request from the Secretary of Education, disclose to

any authorized person, only for the purpose of (and to the extent necessary in) determining eligibility for, or repayment obligations under, income-contingent or income-based repayment plans under title IV of the Higher Education Act of 1965 with respect to loans under part D of such title, the following return information from returns (for any taxable year specified by the Secretary of Education as relevant to such purpose) of an individual certified by the Secretary of Education as having provided approval under section 494(a)(2) of such Act (as in effect on the date of enactment of this paragraph) for such disclosure:

- (i) Taxpayer identity information.
- (ii) Filing status.
- (iii) Adjusted gross income.
- (iv) Total number of exemptions claimed, if applicable.
- (v) Number of dependents taken into account in determining the credit allowed under section 24.
- (vi) If applicable, the fact that there was no return filed.

**(B) Discharge of loan based on total and permanent disability**

The Secretary shall, upon written request from the Secretary of Education, disclose to any authorized person, only for the purpose of (and to the extent necessary in) monitoring and reinstating loans under title IV of the Higher Education Act of 1965 that were discharged based on a total and permanent disability (within the meaning of section 437(a) of such Act), the following return information from returns (for any taxable year specified by the Secretary of Education as relevant to such purpose) of an individual certified by the Secretary of Education as having provided approval under section 494(a)(3) of such Act (as in effect on the date of enactment of this paragraph) for such disclosure:

- (i) The return information described in clauses (i), (ii), and (vi) of subparagraph (A).
- (ii) The return information described in subparagraph (C)(ii).

**(C) Federal student financial aid**

The Secretary shall, upon written request from the Secretary of Education, disclose to any authorized person, only for the purpose of (and to the extent necessary in) determining eligibility for, and amount of, Federal student financial aid under a program authorized under subpart 1 of part A, part C, or part D of title IV of the Higher Education Act of 1965 the following return information from returns (for the taxable year used for purposes of section 480(a) of such Act) of an individual certified by the Secretary of Education as having provided approval under section 494(a)(1) of such Act (as in effect on the date of enactment of this paragraph) for such disclosure:

- (i) Return information described in clauses (i) through (vi) of subparagraph (A).
- (ii) The amount of any net earnings from self-employment (as defined in section

1402(a)), wages (as defined in section 3121(a) or 3401(a)), and taxable income from a farming business (as defined in section 263A(e)(4)).

- (iii) Amount of total income tax.
- (iv) Amount of any credit allowed under section 25A.
- (v) Amount of individual retirement account distributions not included in adjusted gross income.
- (vi) Amount of individual retirement account contributions and payments to self-employed SEP, Keogh, and other qualified plans which were deducted from income.
- (vii) Amount of tax-exempt interest received.
- (viii) Amounts from retirement pensions and annuities not included in adjusted gross income.
- (ix) If applicable, the fact that any of the following schedules (or equivalent successor schedules) were filed with the return:
  - (I) Schedule A.
  - (II) Schedule B.
  - (III) Schedule D.
  - (IV) Schedule E.
  - (V) Schedule F.
  - (VI) Schedule H.

(x) If applicable, the amount reported on Schedule C (or an equivalent successor schedule) as net profit or loss.

**(D) Additional uses of disclosed information**

**(i) In general**

In addition to the purposes for which information is disclosed under subparagraphs (A), (B), and (C), return information so disclosed may be used by an authorized person, with respect to income-contingent or income-based repayment plans, awards of Federal student financial aid under a program authorized under subpart 1 of part A, part C, or part D of title IV of the Higher Education Act of 1965, and discharges of loans based on a total and permanent disability (within the meaning of section 437(a) of such Act), for purposes of—

- (I) reducing the net cost of improper payments under such plans, relating to such awards, or relating to such discharges,
- (II) oversight activities by the Office of Inspector General of the Department of Education as authorized by the Inspector General Act of 1978, and
- (III) conducting analyses and forecasts for estimating costs related to such plans, awards, or discharges.

**(ii) Limitation**

The purposes described in clause (i) shall not include the conduct of criminal investigations or prosecutions.

**(iii) Redisclosure to institutions of higher education, State higher education agencies, and designated scholarship organizations**

Authorized persons may redisclose return information received under subpara-

graph (C), solely for the use in the application, award, and administration of financial aid awarded by the Federal government or awarded by a person described in subclause (I), (II), or (III), to the following persons:

(I) An institution of higher education participating in a program under subpart 1 of part A, part C, or part D of title IV of the Higher Education Act of 1965.

(II) A State higher education agency.

(III) A scholarship organization which is an entity designated (prior to the date of the enactment of this clause) by the Secretary of Education under section 483(a)(3)(E) of such Act.

This clause shall only apply to the extent that the taxpayer with respect to whom the return information relates provides written consent for such redisclosure to the Secretary of Education. Under such terms and conditions as may be prescribed by the Secretary, after consultation with the Department of Education, an institution of higher education described in subclause (I) or a State higher education agency described in subclause (II) may designate a contractor of such institution or state agency to receive return information on behalf of such institution or state agency to administer aspects of the institution's or state agency's activities for the application, award, and administration of such financial aid.

**(iv) Redisclosure to Office of Inspector General, independent auditors, and contractors**

Any return information which is redisclosed under clause (iii)—

(I) may be further disclosed by persons described in subclauses (I), (II), or (III) of clause (iii) or persons designated in the last sentence of clause (iii) to the Office of Inspector General of the Department of Education and independent auditors conducting audits of such person's administration of the programs for which the return information was received, and

(II) may be further disclosed by persons described in subclauses (I), (II), or (III) of clause (iii) to contractors of such entities,

but only to the extent necessary in carrying out the purposes described in such clause (iii).

**(v) Redisclosure to family members**

In addition to the purposes for which information is disclosed and used under subparagraphs (A) and (C), or redisclosed under clause (iii), any return information so disclosed or redisclosed may be further disclosed to any individual certified by the Secretary of Education as having provided approval under paragraph (1) or (2) of section 494(a) of the Higher Education Act of 1965, as the case may be, for disclosure related to the income-contingent or income-based repayment plan under subparagraph (A) or the eligibility for, and amount of,

Federal student financial aid described in subparagraph (C).

**(vi) Redisclosure of FAFSA information**

Return information received under subparagraph (C) may be redisclosed in accordance with subsection (c) of section 494 of the Higher Education Act of 1965 (as in effect on the date of enactment of the COVID-related Tax Relief Act of 2020) to carry out the purposes specified in such subsection.

**(E) Authorized person**

For purposes of this paragraph, the term "authorized person" means, with respect to information disclosed under subparagraph (A), (B), or (C), any person who—

(i) is an officer, employee, or contractor, of the Department of Education, and

(ii) is specifically authorized and designated by the Secretary of Education for purposes of such subparagraph (applied separately with respect to each such subparagraph).

**(F) Joint returns**

In the case of a joint return, any disclosure authorized under subparagraph (A), (B), or (C), and any redisclosure authorized under clause (iii), (iv)<sup>2</sup> (v), or (vi) of subparagraph (D), with respect to an individual shall be treated for purposes of this paragraph as applying with respect to the taxpayer.

**(14) Disclosure of return information to United States Customs Service**

The Secretary may, upon written request from the Commissioner of the United States Customs Service, disclose to officers and employees of the Department of the Treasury such return information with respect to taxes imposed by chapters 1 and 6 as the Secretary may prescribe by regulations, solely for the purpose of, and only to the extent necessary in—

(A) ascertaining the correctness of any entry in audits as provided for in section 509 of the Tariff Act of 1930 (19 U.S.C. 1509), or

(B) other actions to recover any loss of revenue, or to collect duties, taxes, and fees, determined to be due and owing pursuant to such audits.

**(15) Disclosure of returns filed under section 6050I**

The Secretary may, upon written request, disclose to officers and employees of—

(A) any Federal agency,

(B) any agency of a State or local government, or

(C) any agency of the government of a foreign country,

information contained on returns filed under section 6050I. Any such disclosure shall be made on the same basis, and subject to the same conditions, as apply to disclosures of information on reports filed under section 5313 of title 31, United States Code; except that no disclosure under this paragraph shall be made

<sup>2</sup>So in original. Probably should be followed by a comma.

for purposes of the administration of any tax law.

**(16) Disclosure of return information for purposes of administering the District of Columbia Retirement Protection Act of 1997**

**(A) In general**

Upon written request available return information (including such information disclosed to the Social Security Administration under paragraph (1) or (5) of this subsection), relating to the amount of wage income (as defined in section 3121(a) or 3401(a)), the name, address, and identifying number assigned under section 6109, of payors of wage income, taxpayer identity (as defined in section 6103(b)(6)), and the occupational status reflected on any return filed by, or with respect to, any individual with respect to whom eligibility for, or the correct amount of, benefits under the District of Columbia Retirement Protection Act of 1997, is sought to be determined, shall be disclosed by the Commissioner of Social Security, or to the extent not available from the Social Security Administration, by the Secretary, to any duly authorized officer or employee of the Department of the Treasury, or a Trustee or any designated officer or employee of a Trustee (as defined in the District of Columbia Retirement Protection Act of 1997), or any actuary engaged by a Trustee under the terms of the District of Columbia Retirement Protection Act of 1997, whose official duties require such disclosure, solely for the purpose of, and to the extent necessary in, determining an individual's eligibility for, or the correct amount of, benefits under the District of Columbia Retirement Protection Act of 1997.

**(B) Disclosure for use in judicial or administrative proceedings**

Return information disclosed to any person under this paragraph may be disclosed in a judicial or administrative proceeding relating to the determination of an individual's eligibility for, or the correct amount of, benefits under the District of Columbia Retirement Protection Act of 1997.

**(17) Disclosure to National Archives and Records Administration**

The Secretary shall, upon written request from the Archivist of the United States, disclose or authorize the disclosure of returns and return information to officers and employees of the National Archives and Records Administration for purposes of, and only to the extent necessary in, the appraisal of records for destruction or retention. No such officer or employee shall, except to the extent authorized by subsection (f), (i)(8), or (p), disclose any return or return information disclosed under the preceding sentence to any person other than to the Secretary, or to another officer or employee of the National Archives and Records Administration whose official duties require such disclosure for purposes of such appraisal.

**(18) Disclosure of return information for purposes of carrying out a program for advance payment of credit for health insurance costs of eligible individuals**

The Secretary may disclose to providers of health insurance for any certified individual (as defined in section 7527(c)) return information with respect to such certified individual only to the extent necessary to carry out the program established by section 7527 (relating to advance payment of credit for health insurance costs of eligible individuals).

**(19) Disclosure of return information for purposes of providing transitional assistance under medicare discount card program**

**(A) In general**

The Secretary, upon written request from the Secretary of Health and Human Services pursuant to carrying out section 1860D-31 of the Social Security Act, shall disclose to officers, employees, and contractors of the Department of Health and Human Services with respect to a taxpayer for the applicable year—

(i)(I) whether the adjusted gross income, as modified in accordance with specifications of the Secretary of Health and Human Services for purposes of carrying out such section, of such taxpayer and, if applicable, such taxpayer's spouse, for the applicable year, exceeds the amounts specified by the Secretary of Health and Human Services in order to apply the 100 and 135 percent of the poverty lines under such section, (II) whether the return was a joint return, and (III) the applicable year, or

(ii) if applicable, the fact that there is no return filed for such taxpayer for the applicable year.

**(B) Definition of applicable year**

For the purposes of this subsection, the term "applicable year" means the most recent taxable year for which information is available in the Internal Revenue Service's taxpayer data information systems, or, if there is no return filed for such taxpayer for such year, the prior taxable year.

**(C) Restriction on use of disclosed information**

Return information disclosed under this paragraph may be used only for the purposes of determining eligibility for and administering transitional assistance under section 1860D-31 of the Social Security Act.

**(20) Disclosure of return information to carry out Medicare part B premium subsidy adjustment and part D base beneficiary premium increase**

**(A) In general**

The Secretary shall, upon written request from the Commissioner of Social Security, disclose to officers, employees, and contractors of the Social Security Administration return information of a taxpayer whose premium (according to the records of the Secretary) may be subject to adjustment under

section 1839(i) or increase under section 1860D-13(a)(7) of the Social Security Act. Such return information shall be limited to—

- (i) taxpayer identity information with respect to such taxpayer,
- (ii) the filing status of such taxpayer,
- (iii) the adjusted gross income of such taxpayer,
- (iv) the amounts excluded from such taxpayer's gross income under sections 135 and 911 to the extent such information is available,
- (v) the interest received or accrued during the taxable year which is exempt from the tax imposed by chapter 1 to the extent such information is available,
- (vi) the amounts excluded from such taxpayer's gross income by sections 931 and 933 to the extent such information is available,
- (vii) such other information relating to the liability of the taxpayer as is prescribed by the Secretary by regulation as might indicate in the case of a taxpayer who is an individual described in subsection (i)(4)(B)(iii) of section 1839 of the Social Security Act that the amount of the premium of the taxpayer under such section may be subject to adjustment under subsection (i) of such section or increase under section 1860D-13(a)(7) of such Act and the amount of such adjustment, and
- (viii) the taxable year with respect to which the preceding information relates.

**(B) Restriction on use of disclosed information**

**(i) In general**

Return information disclosed under subparagraph (A) may be used by officers, employees, and contractors of the Social Security Administration only for the purposes of, and to the extent necessary in, establishing the appropriate amount of any premium adjustment under such section 1839(i) or increase under such section 1860D-13(a)(7) or for the purpose of resolving taxpayer appeals with respect to any such premium adjustment or increase.

**(ii) Disclosure to other agencies**

Officers, employees, and contractors of the Social Security Administration may disclose—

- (I) the taxpayer identity information and the amount of the premium subsidy adjustment or premium increase with respect to a taxpayer described in subparagraph (A) to officers, employees, and contractors of the Centers for Medicare and Medicaid Services, to the extent that such disclosure is necessary for the collection of the premium subsidy amount or the increased premium amount,
- (II) the taxpayer identity information and the amount of the premium subsidy adjustment or the increased premium amount with respect to a taxpayer de-

scribed in subparagraph (A) to officers and employees of the Office of Personnel Management and the Railroad Retirement Board, to the extent that such disclosure is necessary for the collection of the premium subsidy amount or the increased premium amount,

(III) return information with respect to a taxpayer described in subparagraph (A) to officers and employees of the Department of Health and Human Services to the extent necessary to resolve administrative appeals of such premium subsidy adjustment or increased premium, and

(IV) return information with respect to a taxpayer described in subparagraph (A) to officers and employees of the Department of Justice for use in judicial proceedings to the extent necessary to carry out the purposes described in clause (i).

**(21) Disclosure of return information to carry out eligibility requirements for certain programs**

**(A) In general**

The Secretary, upon written request from the Secretary of Health and Human Services, shall disclose to officers, employees, and contractors of the Department of Health and Human Services return information of any taxpayer whose income is relevant in determining any premium tax credit under section 36B or any cost-sharing reduction under section 1402 of the Patient Protection and Affordable Care Act or eligibility for participation in a State medicaid program under title XIX of the Social Security Act, a State's children's health insurance program under title XXI of the Social Security Act, or a basic health program under section 1331 of Patient Protection and Affordable Care Act. Such return information shall be limited to—

- (i) taxpayer identity information with respect to such taxpayer,
- (ii) the filing status of such taxpayer,
- (iii) the number of individuals for whom a deduction is allowed under section 151 with respect to the taxpayer (including the taxpayer and the taxpayer's spouse),
- (iv) the modified adjusted gross income (as defined in section 36B) of such taxpayer and each of the other individuals included under clause (iii) who are required to file a return of tax imposed by chapter 1 for the taxable year,
- (v) such other information as is prescribed by the Secretary by regulation as might indicate whether the taxpayer is eligible for such credit or reduction (and the amount thereof), and
- (vi) the taxable year with respect to which the preceding information relates or, if applicable, the fact that such information is not available.

**(B) Information to exchange and State agencies**

The Secretary of Health and Human Services may disclose to an Exchange established under the Patient Protection and Affordable



Care Act or its contractors, or to a State agency administering a State program described in subparagraph (A) or its contractors, any inconsistency between the information provided by the Exchange or State agency to the Secretary and the information provided to the Secretary under subparagraph (A).

**(C) Restriction on use of disclosed information**

Return information disclosed under subparagraph (A) or (B) may be used by officers, employees, and contractors of the Department of Health and Human Services, an Exchange, or a State agency only for the purposes of, and to the extent necessary in—

(i) establishing eligibility for participation in the Exchange, and verifying the appropriate amount of, any credit or reduction described in subparagraph (A),

(ii) determining eligibility for participation in the State programs described in subparagraph (A).

**(22) Disclosure of return information to Department of Health and Human Services for purposes of enhancing Medicare program integrity**

**(A) In general**

The Secretary shall, upon written request from the Secretary of Health and Human Services, disclose to officers and employees of the Department of Health and Human Services return information with respect to a taxpayer who has applied to enroll, or reenroll, as a provider of services or supplier under the Medicare program under title XVIII of the Social Security Act. Such return information shall be limited to—

(i) the taxpayer identity information with respect to such taxpayer;

(ii) the amount of the delinquent tax debt owed by that taxpayer; and

(iii) the taxable year to which the delinquent tax debt pertains.

**(B) Restriction on disclosure**

Return information disclosed under subparagraph (A) may be used by officers and employees of the Department of Health and Human Services for the purposes of, and to the extent necessary in, establishing the taxpayer's eligibility for enrollment or reenrollment in the Medicare program, or in any administrative or judicial proceeding relating to, or arising from, a denial of such enrollment or reenrollment, or in determining the level of enhanced oversight to be applied with respect to such taxpayer pursuant to section 1866(j)(3) of the Social Security Act.

**(C) Delinquent tax debt**

For purposes of this paragraph, the term “delinquent tax debt” means an outstanding debt under this title for which a notice of lien has been filed pursuant to section 6323, but the term does not include a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or 7122, or a debt with respect to which a collection due

process hearing under section 6330 is requested, pending, or completed and no payment is required.

**(m) Disclosure of taxpayer identity information**

**(1) Tax refunds**

The Secretary may disclose taxpayer identity information to the press and other media for purposes of notifying persons entitled to tax refunds when the Secretary, after reasonable effort and lapse of time, has been unable to locate such persons.

**(2) Federal claims**

**(A) In general**

Except as provided in subparagraph (B), the Secretary may, upon written request, disclose the mailing address of a taxpayer for use by officers, employees, or agents of a Federal agency for purposes of locating such taxpayer to collect or compromise a Federal claim against the taxpayer in accordance with sections 3711, 3717, and 3718 of title 31.

**(B) Special rule for consumer reporting agency**

In the case of an agent of a Federal agency which is a consumer reporting agency (within the meaning of section 603(f) of the Fair Credit Reporting Act (15 U.S.C. 1681a(f))), the mailing address of a taxpayer may be disclosed to such agent under subparagraph (A) only for the purpose of allowing such agent to prepare a commercial credit report on the taxpayer for use by such Federal agency in accordance with sections 3711, 3717, and 3718 of title 31.

**(3) National Institute for Occupational Safety and Health**

Upon written request, the Secretary may disclose the mailing address of taxpayers to officers and employees of the National Institute for Occupational Safety and Health solely for the purpose of locating individuals who are, or may have been, exposed to occupational hazards in order to determine the status of their health or to inform them of the possible need for medical care and treatment.

**(4) Individuals who owe an overpayment of Federal Pell Grants or who have defaulted on student loans administered by the Department of Education**

**(A) In general**

Upon written request by the Secretary of Education, the Secretary may disclose the mailing address of any taxpayer—

(i) who owes an overpayment of a grant awarded to such taxpayer under subpart 1 of part A of title IV of the Higher Education Act of 1965, or

(ii) who has defaulted on a loan—

(I) made under part B, D, or E of title IV of the Higher Education Act of 1965, or

(II) made pursuant to section 3(a)(1) of the Migration and Refugee Assistance Act of 1962 to a student at an institution of higher education,

for use only by officers, employees, or agents of the Department of Education for purposes

of locating such taxpayer for purposes of collecting such overpayment or loan.

**(B) Disclosure to educational institutions, etc.**

Any mailing address disclosed under subparagraph (A)(i) may be disclosed by the Secretary of Education to—

- (i) any lender, or any State or nonprofit guarantee agency, which is participating under part B or D of title IV of the Higher Education Act of 1965, or
- (ii) any educational institution with which the Secretary of Education has an agreement under subpart 1 of part A, or part D or E, of title IV of such Act,

for use only by officers, employees, or agents of such lender, guarantee agency, or institution whose duties relate to the collection of student loans for purposes of locating individuals who have defaulted on student loans made under such loan programs for purposes of collecting such loans.

**(5) Individuals who have defaulted on student loans administered by the Department of Health and Human Services**

**(A) In general**

Upon written request by the Secretary of Health and Human Services, the Secretary may disclose the mailing address of any taxpayer who has defaulted on a loan made under part C<sup>1</sup> of title VII of the Public Health Service Act or under subpart II of part B of title VIII of such Act, for use only by officers, employees, or agents of the Department of Health and Human Services for purposes of locating such taxpayer for purposes of collecting such loan.

**(B) Disclosure to schools and eligible lenders**

Any mailing address disclosed under subparagraph (A) may be disclosed by the Secretary of Health and Human Services to—

- (i) any school with which the Secretary of Health and Human Services has an agreement under subpart II<sup>1</sup> of part C of title VII of the Public Health Service Act or subpart II<sup>1</sup> of part B of title VIII of such Act, or
- (ii) any eligible lender (within the meaning of section 737(4)<sup>1</sup> of such Act) participating under subpart I<sup>1</sup> of part C of title VII of such Act,

for use only by officers, employees, or agents of such school or eligible lender whose duties relate to the collection of student loans for purposes of locating individuals who have defaulted on student loans made under such subparts for the purposes of collecting such loans.

**(6) Blood Donor Locator Service**

**(A) In general**

Upon written request pursuant to section 1141 of the Social Security Act, the Secretary shall disclose the mailing address of taxpayers to officers and employees of the Blood Donor Locator Service in the Department of Health and Human Services.

**(B) Restriction on disclosure**

The Secretary shall disclose return information under subparagraph (A) only for pur-

poses of, and to the extent necessary in, assisting under the Blood Donor Locator Service authorized persons (as defined in section 1141(h)(1) of the Social Security Act) in locating blood donors who, as indicated by donated blood or products derived therefrom or by the history of the subsequent use of such blood or blood products, have or may have the virus for acquired immune deficiency syndrome, in order to inform such donors of the possible need for medical care and treatment.

**(C) Safeguards**

The Secretary shall destroy all related blood donor records (as defined in section 1141(h)(2) of the Social Security Act) in the possession of the Department of the Treasury upon completion of their use in making the disclosure required under subparagraph (A), so as to make such records undisclosable.

**(7) Social security account statement furnished by Social Security Administration**

Upon written request by the Commissioner of Social Security, the Secretary may disclose the mailing address of any taxpayer who is entitled to receive a social security account statement pursuant to section 1143(c) of the Social Security Act, for use only by officers, employees or agents of the Social Security Administration for purposes of mailing such statement to such taxpayer.

**(n) Certain other persons**

Pursuant to regulations prescribed by the Secretary, returns and return information may be disclosed to any person, including any person described in section 7513(a), to the extent necessary in connection with the processing, storage, transmission, and reproduction of such returns and return information, the programming, maintenance, repair, testing, and procurement of equipment, and the providing of other services, for purposes of tax administration.

**(o) Disclosure of returns and return information with respect to certain taxes**

**(1) Taxes imposed by subtitle E**

**(A) In general**

Returns and return information with respect to taxes imposed by subtitle E (relating to taxes on alcohol, tobacco, and firearms) shall be open to inspection by or disclosure to officers and employees of a Federal agency whose official duties require such inspection or disclosure.

**(B) Use in certain proceedings**

Returns and return information disclosed to a Federal agency under subparagraph (A) may be used in an action or proceeding (or in preparation for such action or proceeding) brought under section 625 of the American Jobs Creation Act of 2004 for the collection of any unpaid assessment or penalty arising under such Act.

**(2) Taxes imposed by chapter 35**

Returns and return information with respect to taxes imposed by chapter 35 (relating to

taxes on wagering) shall, notwithstanding any other provision of this section, be open to inspection by or disclosure only to such person or persons and for such purpose or purposes as are prescribed by section 4424.

**(3) Taxes imposed by section 4481**

Returns and return information with respect to taxes imposed by section 4481 shall be open to inspection by or disclosure to officers and employees of United States Customs and Border Protection of the Department of Homeland Security whose official duties require such inspection or disclosure for purposes of administering such section.

**(p) Procedure and recordkeeping**

**(1) Manner, time, and place of inspections**

Requests for the inspection or disclosure of a return or return information and such inspection or disclosure shall be made in such manner and at such time and place as shall be prescribed by the Secretary.

**(2) Procedure**

**(A) Reproduction of returns**

A reproduction or certified reproduction of a return shall, upon written request, be furnished to any person to whom disclosure or inspection of such return is authorized under this section. A reasonable fee may be prescribed for furnishing such reproduction or certified reproduction.

**(B) Disclosure of return information**

Return information disclosed to any person under the provisions of this title may be provided in the form of written documents, reproductions of such documents, films or photoimpressions, or electronically produced tapes, disks, or records, or by any other mode or means which the Secretary determines necessary or appropriate. A reasonable fee may be prescribed for furnishing such return information.

**(C) Use of reproductions**

Any reproduction of any return, document, or other matter made in accordance with this paragraph shall have the same legal status as the original, and any such reproduction shall, if properly authenticated, be admissible in evidence in any judicial or administrative proceeding as if it were the original, whether or not the original is in existence.

**(3) Records of inspection and disclosure**

**(A) System of recordkeeping**

Except as otherwise provided by this paragraph, the Secretary shall maintain a permanent system of standardized records or accountings of all requests for inspection or disclosure of returns and return information (including the reasons for and dates of such requests) and of returns and return information inspected or disclosed under this section and section 6104(c). Notwithstanding the provisions of section 552a(c) of title 5, United States Code, the Secretary shall not be required to maintain a record or accounting of requests for inspection or disclosure of re-

turns and return information, or of returns and return information inspected or disclosed, under the authority of subsection (c), (e), (f)(5), (h)(1), (3)(A), or (4), (i)(4), or (8)(A)(ii), (k)(1), (2), (6), (8), or (9), (l)(1), (4)(B), (5), (7), (8), (9), (10), (11), (12), (13)(D)(iv), (13)(D)(v), (13)(D)(vi)<sup>2</sup> (14), (15), (16), (17), or (18), (m), or (n). The records or accountings required to be maintained under this paragraph shall be available for examination by the Joint Committee on Taxation or the Chief of Staff of such joint committee. Such record or accounting shall also be available for examination by such person or persons as may be, but only to the extent, authorized to make such examination under section 552a(c)(3) of title 5, United States Code.

**(B) Report by the Secretary**

The Secretary shall, within 90 days after the close of each calendar year, furnish to the Joint Committee on Taxation a report with respect to, or summary of, the records or accountings described in subparagraph (A) in such form and containing such information as such joint committee or the Chief of Staff of such joint committee may designate. Such report or summary shall not, however, include a record or accounting of any request by the President under subsection (g) for, or the disclosure in response to such request of, any return or return information with respect to any individual who, at the time of such request, was an officer or employee of the executive branch of the Federal Government. Such report or summary, or any part thereof, may be disclosed by such joint committee to such persons and for such purposes as the joint committee may, by record vote of a majority of the members of the joint committee, determine.

**(C) Public report on disclosures**

The Secretary shall, within 90 days after the close of each calendar year, furnish to the Joint Committee on Taxation for disclosure to the public a report with respect to the records or accountings described in subparagraph (A) which—

(i) provides with respect to each Federal agency, each agency, body, or commission described in subsection (d), (i)(3)(B)(i) or (7)(A)(ii), or (l)(6), and the Government Accountability Office the number of—

(I) requests for disclosure of returns and return information,

(II) instances in which returns and return information were disclosed pursuant to such requests or otherwise,

(III) taxpayers whose returns, or return information with respect to whom, were disclosed pursuant to such requests, and

(ii) describes the general purposes for which such requests were made.

**(4) Safeguards**

Any Federal agency described in subsection (h)(2), (h)(5), (i)(1), (2), (3), (5), or (7), (j)(1), (2), or (5), (k)(8), (10), (11), or (15), (l)(1), (2), (3), (5),

(10), (11), (13)(A), (13)(B), (13)(C), (13)(D)(i), (14), (17), or (22), (o)(1)(A), or (o)(3), the Government Accountability Office, the Congressional Budget Office, or any agency, body, or commission described in subsection (d), (i)(1)(C), (3)(B)(i), or (7)(A)(ii), or (k)(10), (l)(6), (7), (8), (9), (12), (15), or (16), any appropriate State officer (as defined in section 6104(c)), or any other person described in subsection (k)(10) or (15), subsection (l)(10), (13)(A), (13)(B), (13)(C), (13)(D)(i), (16), (18), (19), or (20), or any entity described in subsection (l)(21), shall, as a condition for receiving returns or return information—

(A) establish and maintain, to the satisfaction of the Secretary, a permanent system of standardized records with respect to any request, the reason for such request, and the date of such request made by or of it and any disclosure of return or return information made by or to it;

(B) establish and maintain, to the satisfaction of the Secretary, a secure area or place in which such returns or return information shall be stored;

(C) restrict, to the satisfaction of the Secretary, access to the returns or return information only to persons whose duties or responsibilities require access and to whom disclosure may be made under the provisions of this title;

(D) provide such other safeguards which the Secretary determines (and which he prescribes in regulations) to be necessary or appropriate to protect the confidentiality of the returns or return information;

(E) furnish a report to the Secretary, at such time and containing such information as the Secretary may prescribe, which describes the procedures established and utilized by such agency, body, or commission, the Government Accountability Office, or the Congressional Budget Office for ensuring the confidentiality of returns and return information required by this paragraph; and

(F) upon completion of use of such returns or return information—

(i) in the case of an agency, body, or commission described in subsection (d), (i)(3)(B)(i), (k)(10), or (l)(6), (7), (8), (9), or (16), any appropriate State officer (as defined in section 6104(c)), or any other person described in subsection (k)(10) or (15) or subsection (l)(10), (13)(A), (13)(B), (13)(C), (13)(D)(i), (16), (18), (19), or (20) return to the Secretary such returns or return information (along with any copies made therefrom) or make such returns or return information undisclosable in any manner and furnish a written report to the Secretary describing such manner,

(ii) in the case of an agency described in subsection (h)(2), (h)(5), (i)(1), (2), (3), (5) or (7), (j)(1), (2), or (5), (k)(8), (10), (11), or (15), (l)(1), (2), (3), (5), (10), (11), (12), (13)(A), (13)(B), (13)(C), (13)(D)(i), (14), (15), (17), or (22),<sup>3</sup> (o)(1)(A), or (o)(3) or any entity described in subsection (l)(21), the Govern-

ment Accountability Office, or the Congressional Budget Office, either—

(I) return to the Secretary such returns or return information (along with any copies made therefrom),

(II) otherwise make such returns or return information undisclosable, or

(III) to the extent not so returned or made undisclosable, ensure that the conditions of subparagraphs (A), (B), (C), (D), and (E) of this paragraph continue to be met with respect to such returns or return information, and

(iii) in the case of the Department of Health and Human Services for purposes of subsection (m)(6), destroy all such return information upon completion of its use in providing the notification for which the information was obtained, so as to make such information undisclosable;

except that the conditions of subparagraphs (A), (B), (C), (D), and (E) shall cease to apply with respect to any return or return information if, and to the extent that, such return or return information is disclosed in the course of any judicial or administrative proceeding and made a part of the public record thereof. If the Secretary determines that any such agency, body, or commission, including an agency, an appropriate State officer (as defined in section 6104(c)), or any other person described in subsection (k)(10) or (15) or subsection (l)(10), (13)(A), (13)(B), (13)(C), (13)(D)(i), (16), (18), (19), or (20) or any entity described in subsection (l)(21), or the Government Accountability Office or the Congressional Budget Office, has failed to, or does not, meet the requirements of this paragraph, he may, after any proceedings for review established under paragraph (7), take such actions as are necessary to ensure such requirements are met, including refusing to disclose returns or return information to such agency, body, or commission, including an agency, an appropriate State officer (as defined in section 6104(c)), or any other person described in subsection (k)(10) or (15) or subsection (l)(10), (13)(A), (13)(B), (13)(C), (13)(D)(i), (16), (18), (19), or (20) or any entity described in subsection (l)(21), or the Government Accountability Office or the Congressional Budget Office, until he determines that such requirements have been or will be met. In the case of any agency which receives any mailing address under paragraph (2), (4), (6), or (7) of subsection (m) and which discloses any such mailing address to any agent or which receives any information under paragraph (6)(A), (10), (12)(B), or (16) of subsection (l) and which discloses any such information to any agent, or any person including an agent described in subsection (l)(10), (13)(A), (13)(B), (13)(C), (13)(D)(i), or (16), this paragraph shall apply to such agency and each such agent or other person (except that, in the case of an agent, or any person including an agent described in subsection (l)(10), (13)(A), (13)(B), (13)(C), (13)(D)(i), or (16), any report to the Secretary or other action with respect to the Secretary shall be made or taken through such agency). For purposes of

<sup>3</sup> So in original.

applying this paragraph in any case to which subsection (m)(6) applies, the term "return information" includes related blood donor records (as defined in section 1141(h)(2) of the Social Security Act).

**(5) Report on procedures and safeguards**

After the close of each calendar year, the Secretary shall furnish to each committee described in subsection (f)(1) a report which describes the procedures and safeguards established and utilized by such agencies, bodies, or commissions, the Government Accountability Office, and the Congressional Budget Office for ensuring the confidentiality of returns and return information as required by this subsection. Such report shall also describe instances of deficiencies in, and failure to establish or utilize, such procedures.

**(6) Audit of procedures and safeguards**

**(A) Audit by Comptroller General**

The Comptroller General may audit the procedures and safeguards established by such agencies, bodies, or commissions and the Congressional Budget Office pursuant to this subsection to determine whether such safeguards and procedures meet the requirements of this subsection and ensure the confidentiality of returns and return information. The Comptroller General shall notify the Secretary before any such audit is conducted.

**(B) Records of inspection and reports by the Comptroller General**

The Comptroller General shall—

(i) maintain a permanent system of standardized records and accountings of returns and return information inspected by officers and employees of the Government Accountability Office under subsection (i)(8)(A)(ii) and shall, within 90 days after the close of each calendar year, furnish to the Secretary a report with respect to, or summary of, such records or accountings in such form and containing such information as the Secretary may prescribe, and

(ii) furnish an annual report to each committee described in subsection (f) and to the Secretary setting forth his findings with respect to any audit conducted pursuant to subparagraph (A).

The Secretary may disclose to the Joint Committee any report furnished to him under clause (i).

**(7) Administrative review**

The Secretary shall by regulations prescribe procedures which provide for administrative review of any determination under paragraph (4) that any agency, body, or commission described in subsection (d) has failed to meet the requirements of such paragraph.

**(8) State law requirements**

**(A) Safeguards**

Notwithstanding any other provision of this section, no return or return information shall be disclosed after December 31, 1978, to any officer or employee of any State which

requires a taxpayer to attach to, or include in, any State tax return a copy of any portion of his Federal return, or information reflected on such Federal return, unless such State adopts provisions of law which protect the confidentiality of the copy of the Federal return (or portion thereof) attached to, or the Federal return information reflected on, such State tax return.

**(B) Disclosure of returns or return information in State returns**

Nothing in subparagraph (A) shall be construed to prohibit the disclosure by an officer or employee of any State of any copy of any portion of a Federal return or any information on a Federal return which is required to be attached or included in a State return to another officer or employee of such State (or political subdivision of such State) if such disclosure is specifically authorized by State law.

**(q) Regulations**

The Secretary is authorized to prescribe such other regulations as are necessary to carry out the provisions of this section.

(Aug. 16, 1954, ch. 736, 68A Stat. 753; Pub. L. 88-563, §3(c), Sept. 2, 1964, 78 Stat. 844; Pub. L. 89-44, title VI, §601(a), June 21, 1965, 79 Stat. 153; Pub. L. 89-713, §4(a), Nov. 2, 1966, 80 Stat. 1109; Pub. L. 93-406, title II, §1022(h), Sept. 2, 1974, 88 Stat. 941; Pub. L. 94-202, §8(g), Jan. 2, 1976, 89 Stat. 1139; Pub. L. 94-455, title XII, §1202(a)(1), Oct. 4, 1976, 90 Stat. 1667; Pub. L. 95-210, §5, Dec. 13, 1977, 91 Stat. 1491; Pub. L. 95-600, title V, §503, title VII, §701(bb)(1)(A), (B), (2)-(5), Nov. 6, 1978, 92 Stat. 2879, 2921-2923; Pub. L. 96-249, title I, §127(a)(1), (2)(A)-(C), May 26, 1980, 94 Stat. 365, 366, as amended Pub. L. 96-611, §11(a)(1), Dec. 28, 1980, 94 Stat. 3573, and Pub. L. 98-369, div. A, title IV, §453(b)(5), July 18, 1984, 98 Stat. 820; Pub. L. 96-265, title IV, §408(a)-(2)(C), June 9, 1980, 94 Stat. 468, as amended Pub. L. 96-611, §11(a)(2)(A)-(B)(iii), Dec. 28, 1980, 94 Stat. 3573; Pub. L. 96-499, title III, §302(a), Dec. 5, 1980, 94 Stat. 2604; Pub. L. 96-589, §3(c), Dec. 24, 1980, 94 Stat. 3401; Pub. L. 96-598, §3(a), Dec. 24, 1980, 94 Stat. 3487; Pub. L. 97-34, title VII, §701(a), Aug. 13, 1981, 95 Stat. 340; Pub. L. 97-248, title III, §§356(a), (b)(1), 358(a), (b), Sept. 3, 1982, 96 Stat. 641, 645, 646, 648; Pub. L. 97-258, §3(f)(4)-(6), Sept. 13, 1982, 96 Stat. 1064; Pub. L. 97-365, §§7(a), (b), 8(a)-(c)(1), Oct. 25, 1982, 96 Stat. 1752-1754; Pub. L. 97-452, §2(c)(4), Jan. 12, 1983, 96 Stat. 2478; Pub. L. 98-21, title I, §121(c)(3)(A), (B), Apr. 20, 1983, 97 Stat. 83; Pub. L. 98-369, div. A, title IV, §§449(a), 453(a)-(b)(3), (6), div. B, title VI, §§2651(k), 2653(b)(3), 2663(j)(5)(E), July 18, 1984, 98 Stat. 818, 820, 1150, 1155, 1171; Pub. L. 98-378, §§19(b), 21(f)(1)-(4), Aug. 16, 1984, 98 Stat. 1322, 1325, 1326; Pub. L. 99-92, §8(h), Aug. 16, 1985, 99 Stat. 399; Pub. L. 99-335, title III, §310(a), (b), June 6, 1986, 100 Stat. 607, 608; Pub. L. 99-386, title II, §206(b), Aug. 22, 1986, 100 Stat. 823; Pub. L. 99-514, title XIV, §1411(b), title XV, §1568(a), title XVIII, §1899A(53), Oct. 22, 1986, 100 Stat. 2715, 2764, 2961; Pub. L. 100-485, title VII, §701(b)(1), (2)(A), (B), Oct. 13, 1988, 102 Stat. 2425, 2426; Pub. L. 100-647, title I, §§1012(bb)(3)(A), (B), 1014(e)(4), title VI, §6251, title VIII, §8008(c)(1), (2)(A), Nov. 10, 1988,

102 Stat. 3534, 3561, 3752, 3786, 3787; Pub. L. 100-690, title VII, §§ 7601(b)(1), (2), 7602(c), (d)(2), Nov. 18, 1988, 102 Stat. 4504, 4508; Pub. L. 101-239, title VI, § 6202(a)(1)(A), (B), title VII, § 7841(d)(1), Dec. 19, 1989, 103 Stat. 2226, 2227, 2428; Pub. L. 101-508, title IV, § 4203(a)(2), title V, § 5111(b)(1), (2), title VIII, § 8051(a), title XI, §§ 11101(d)(6), 11212(b)(3), 11313(a), Nov. 5, 1990, 104 Stat. 1388-107, 1388-272, 1388-273, 1388-349, 1388-405, 1388-431, 1388-455; Pub. L. 101-650, title III, § 321, Dec. 1, 1990, 104 Stat. 5117; Pub. L. 102-568, title VI, § 602(b), Oct. 29, 1992, 106 Stat. 4342; Pub. L. 103-66, title XIII, §§ 13401(a), 13402(a), (b), 13403(a), (b), 13444(a), 13561(a)(2), (e)(2)(B), Aug. 10, 1993, 107 Stat. 563-565, 570, 593, 595; Pub. L. 103-182, title V, § 522(a), (b), Dec. 8, 1993, 107 Stat. 2161; Pub. L. 103-296, title I, § 108(h)(6), title III, § 311(b), Aug. 15, 1994, 108 Stat. 1487, 1525; Pub. L. 104-134, title III, § 31001(g)(2), (i)(2), Apr. 26, 1996, 110 Stat. 1321-363, 1321-364; Pub. L. 104-168, title IV, § 403(a), title IX, § 902(a), title XII, §§ 1206(a)-(b)(4), 1207, July 30, 1996, 110 Stat. 1459, 1466, 1472, 1473; Pub. L. 104-188, title I, § 1704(t)(41), Aug. 20, 1996, 110 Stat. 1889; Pub. L. 104-193, title I, § 110(l)(2), formerly (l)(3), (l)(4), (5), title III, § 316(g)(4), Aug. 22, 1996, 110 Stat. 2173, 2219, renumbered Pub. L. 105-33, title V, § 5514(a)(2), Aug. 5, 1997, 111 Stat. 620; Pub. L. 105-33, title IV, § 4631(c)(2), title V, § 5514(a)(1), title XI, § 11024(b)(1)-(7), Aug. 5, 1997, 111 Stat. 486, 620, 721, 722; Pub. L. 105-34, title IX, § 976(c), title X, §§ 1023(a), 1026(a), (b)(1), title XII, §§ 1201(b)(2), 1205(c)(1), (3), 1283(a), (b), Aug. 5, 1997, 111 Stat. 899, 923-925, 994, 998, 1038; Pub. L. 105-65, title V, § 542(b), Oct. 27, 1997, 111 Stat. 1412; Pub. L. 105-206, title I, § 1101(b), title III, §§ 3702(a), (b), 3708(a), 3711(b), title VI, §§ 6007(f)(4), 6009(d), 6012(b)(2), (4), 6019(c), 6023(22), July 22, 1998, 112 Stat. 696, 776-778, 781, 810, 812, 819, 823, 826; Pub. L. 105-277, div. J, title I, § 1006, title IV, §§ 4002(a), (h), 4006(a)(1), (2), Oct. 21, 1998, 112 Stat. 2681-900, 2681-906, 2681-907, 2681-912; Pub. L. 106-170, title V, § 521(a)(1), Dec. 17, 1999, 113 Stat. 1925; Pub. L. 106-554, § 1(a)(7) [title III, §§ 304(a), 310(a), 313(c), 319(8)(B),(17)], Dec. 21, 2000, 114 Stat. 2763, 2763A-632, 2763A-638, 2763A-643, 2763A-646, 2763A-647; Pub. L. 107-134, title II, § 201(a)-(c)(8), Jan. 23, 2002, 115 Stat. 2440-2444; Pub. L. 107-147, title IV, § 416(c)(1), Mar. 9, 2002, 116 Stat. 55; Pub. L. 107-210, div. A, title II, § 202(b)(1), (2), Aug. 6, 2002, 116 Stat. 961; Pub. L. 107-296, title XI, § 1112(j), Nov. 25, 2002, 116 Stat. 2277; Pub. L. 107-330, title III, § 306, Dec. 6, 2002, 116 Stat. 2827; Pub. L. 108-89, title II, § 201(a), Oct. 1, 2003, 117 Stat. 1132; Pub. L. 108-173, title I, §§ 101(e)(6), 105(e)(1)-(3), title VIII, § 811(c)(1)-(2)(B), title IX, § 900(e)(3), Dec. 8, 2003, 117 Stat. 2151, 2167, 2368, 2369, 2372; Pub. L. 108-311, title III, §§ 311(a), 317, 320(a), (b), title IV, § 408(a)(24), Oct. 4, 2004, 118 Stat. 1180-1182, 1192; Pub. L. 108-357, title IV, § 413(c)(27), Oct. 22, 2004, 118 Stat. 1509; Pub. L. 108-429, title II, § 2004(a)(22), Dec. 3, 2004, 118 Stat. 2592; Pub. L. 109-135, title III, § 305(a)(1), (b)(1), (c)(1), title IV, §§ 406(a), 412(rr)(3), (4), (yy), Dec. 21, 2005, 119 Stat. 2609, 2634, 2640; Pub. L. 109-280, title XII, § 1224(b)(1)-(3), Aug. 17, 2006, 120 Stat. 1093; Pub. L. 109-432, div. A, title I, § 122(a)(1), (b)(1), (c)(1), title IV, § 421(a), (b), Dec. 20, 2006, 120 Stat. 2944, 2971, 2972; Pub. L. 110-28, title VIII, § 8246(a)(2)(B), May 25, 2007, 121 Stat. 201; Pub. L.

110-142, § 8(c)(1), Dec. 20, 2007, 121 Stat. 1807; Pub. L. 110-172, § 11(a)(34)(A), Dec. 29, 2007, 121 Stat. 2487; Pub. L. 110-234, title IV, § 4002(b)(1)(B), (H), (2)(O), May 22, 2008, 122 Stat. 1096, 1097; Pub. L. 110-245, title I, § 108(a), (b), June 17, 2008, 122 Stat. 1631; Pub. L. 110-246, § 4(a), title IV, § 4002(b)(1)(B), (H), (2)(O), June 18, 2008, 122 Stat. 1664, 1857, 1858; Pub. L. 110-328, § 3(b), Sept. 30, 2008, 122 Stat. 3572; Pub. L. 110-343, div. C, title IV, § 402(a), (b), Oct. 3, 2008, 122 Stat. 3875, 3876; Pub. L. 110-428, § 2(a), (b), Oct. 15, 2008, 122 Stat. 4839; Pub. L. 111-3, title VII, § 702(f)(1), (2), Feb. 4, 2009, 123 Stat. 110; Pub. L. 111-148, title I, § 1414(a)(1), (b), (c), title III, § 3308(b)(2), Mar. 23, 2010, 124 Stat. 236, 237, 474; Pub. L. 111-152, title I, § 1004(a)(1)(B), Mar. 30, 2010, 124 Stat. 1034; Pub. L. 111-192, title I, § 103(a), June 25, 2010, 124 Stat. 1282; Pub. L. 111-198, § 4(a)-(d), July 2, 2010, 124 Stat. 1356, 1357; Pub. L. 112-240, title II, § 209(a)-(b)(2), Jan. 2, 2013, 126 Stat. 2324, 2325; Pub. L. 114-94, div. C, title XXXII, §§ 32101(c), 32102(d), Dec. 4, 2015, 129 Stat. 1731, 1734; Pub. L. 114-113, div. Q, title IV, § 403(a), Dec. 18, 2015, 129 Stat. 3117; Pub. L. 114-184, § 2(a)-(b)(2)(B), June 30, 2016, 130 Stat. 536, 537; Pub. L. 115-141, div. U, title IV, § 401(a)(267)-(275), Mar. 23, 2018, 132 Stat. 1197; Pub. L. 116-25, title I, § 1405(a)(1), (2)(A), (C), title II, §§ 2003(c)(1), (2)(A), 2004(a), (b), 2202(a), (b), July 1, 2019, 133 Stat. 997, 998, 1001, 1003, 1004, 1012; Pub. L. 116-91, § 3(a)-(c), Dec. 19, 2019, 133 Stat. 1189, 1192; Pub. L. 116-94, div. O, title IV, § 404, Dec. 20, 2019, 133 Stat. 3180; Pub. L. 116-136, div. A, title III, § 3516(a), Mar. 27, 2020, 134 Stat. 407; Pub. L. 116-260, div. N, title II, §§ 283(b)(1)-(2)(B), 284(a)(1)-(3), div. FF, title I, §§ 102(b)(1)-(2)(B), 103(a)(1)-(3), Dec. 27, 2020, 134 Stat. 1984-1986, 3084, 3085.)

#### AMENDMENT OF SUBSECTION (p)

*Pub. L. 116-25, title II, § 2004, July 1, 2019, 133 Stat. 1003, provided that, applicable to disclosures made after Dec. 31, 2022, subsection (p) of this section is amended as follows:*

*(1) in paragraph (8)(B), by inserting “or paragraph (9)” after “subparagraph (A)”;* and  
*(2) by adding at the end the following new paragraph:*

#### *(9) Disclosure to contractors and other agents*

*Notwithstanding any other provision of this section, no return or return information shall be disclosed to any contractor or other agent of a Federal, State, or local agency unless such agency, to the satisfaction of the Secretary—*

*(A) has requirements in effect which require each such contractor or other agent which would have access to returns or return information to provide safeguards (within the meaning of paragraph (4)) to protect the confidentiality of such returns or return information,*

*(B) agrees to conduct an on-site review every 3 years (or a mid-point review in the case of contracts or agreements of less than 3 years in duration) of each contractor or other agent to determine compliance with such requirements,*

*(C) submits the findings of the most recent review conducted under subparagraph (B) to the Secretary as part of the report required by paragraph (4)(E), and*

*(D) certifies to the Secretary for the most recent annual period that such contractor or*

*other agent is in compliance with all such requirements.*

*The certification required by subparagraph (D) shall include the name and address of each contractor or other agent, a description of the contract or agreement with such contractor or other agent, and the duration of such contract or agreement. The requirements of this paragraph shall not apply to disclosures pursuant to subsection (n) for purposes of Federal tax administration.*

*See 2019 Amendment notes below.*

### Editorial Notes

#### REFERENCES IN TEXT

The Federal Rules of Criminal Procedure, referred to in subsecs. (h)(4)(D) and (i)(4)(A)(ii), are set out in the Appendix to Title 18, Crimes and Criminal Procedure.

Section 403 of the Missing Children's Assistance Act, referred to in subsec. (i)(1)(C)(iii), is section 403 of title IV of Pub. L. 93-415, which was formerly classified to section 5772 of Title 42, The Public Health and Welfare, prior to editorial reclassification as section 11292 of Title 34, Crime Control and Law Enforcement.

Section 111 of the Sex Offender Registration and Notification Act, referred to in subsec. (i)(1)(C)(iv), is section 111 of title I of Pub. L. 109-248, which was classified to section 16911 of Title 42, The Public Health and Welfare, prior to editorial reclassification as section 20911 of Title 34, Crime Control and Law Enforcement.

The District of Columbia Retirement Protection Act of 1997, referred to in subsecs. (i)(7)(B)(i) and (l)(16), is subtitle A (§§11001-11087) of title XI of Pub. L. 105-33, Aug. 5, 1997, 111 Stat. 715, which amended this section and section 7213 of this title and enacted provisions set out as a note below. For complete classification of this Act to the Code, see Tables.

The Census of Agriculture Act of 1997, referred to in subsec. (j)(5), is Pub. L. 105-113, Nov. 21, 1997, 111 Stat. 2274, which enacted section 2204g of Title 7, Agriculture, amended sections 1991 and 2276 of Title 7 and section 9 of Title 13, Census, repealed section 142 of Title 13, and enacted provisions set out as a note under section 1991 of Title 7. For complete classification of this Act to the Code, see Short Title of 1997 Amendment note set out under section 2201 of Title 7 and Tables.

Section 32101 of the FAST Act, referred to in subsec. (k)(11)(B), is section 32101 of Pub. L. 114-94, which enacted section 7345 of this title and section 2714a of Title 22, Foreign Relations and Intercourse, and amended this section and sections 6320, 6331, and 7508 of this title.

Section 2003(a) of the Taxpayer First Act, referred to in subsec. (k)(14)(B)(i)(I), is section 2003(a) of Pub. L. 116-25, which is set out in a note under section 7529 of this title.

The Social Security Act, referred to in subsecs. (l)(1)(A), (B), (5), (6)(A)(i), (7), (8)(B), (12)(C)(ii)(I), (E)(i), (19)(A), (C), (20)(A), (B)(i), (21)(A), (22)(A), (B), (m)(6), (7), and (p)(4), is act Aug. 14, 1935, ch. 531, 49 Stat. 620, which is classified generally to chapter 7 (§301 et seq.) of Title 42, The Public Health and Welfare. Parts A and D of title IV and parts A and B of title XVIII of the Act are classified generally to parts A (§601 et seq.) and D (§651 et seq.) of subchapter IV and parts A (§1395c et seq.) and B (§1395j et seq.) of subchapter XVIII, respectively, of chapter 7 of Title 42. Titles I, X, XIV, XVI, XVIII, XIX, and XXI of the Act are classified generally to subchapters I (§301 et seq.), X (§1201 et seq.), XIV (§1351 et seq.), XVI (§1381 et seq.), XVIII (§1395 et seq.), XIX (§1396 et seq.), and XXI (§1397aa et seq.), respectively, of chapter 7 of Title 42. Sections 232, 454, 1106, 1131, 1141, 1143, 1616, 1818, 1839, 1860D-13, 1860D-14, 1860D-31, 1862, and 1866 of the Act are classified to sections 432, 654, 1306, 1320b-1, 1320b-11, 1320b-13, 1382e, 13951-2, 1395f, 1395w-113, 1395w-114, 1395w-141, 1395y, and 1395cc, respec-

tively, of Title 42. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

The Railroad Retirement Act, referred to in subsec. (l)(1)(C), probably means the Railroad Retirement Act of 1974, which is act Aug. 29, 1935, ch. 812, as amended generally by Pub. L. 93-445, title I, §101, Oct. 16, 1974, 88 Stat. 1305, and is classified generally to subchapter IV (§231 et seq.) of chapter 9 of Title 45, Railroads. For further details and complete classification of this Act to the Code, see Codification note set out preceding section 231 of Title 45, section 231t of Title 45, and Tables.

The Employee Retirement Income Security Act of 1974, referred to in subsec. (l)(2), is Pub. L. 93-406, Sept. 2, 1974, 88 Stat. 829. Titles I and IV of the Employee Retirement Income Security Act of 1974 are classified generally to subchapters I (§1001 et seq.) and IV (§1301 et seq.) of chapter 18 of Title 29, Labor. For complete classification of this Act to the Code, see Short Title note set out under section 1001 of Title 29 and Tables.

Section 212(a) of Pub. L. 93-66, referred to in subsec. (l)(7)(D)(iii), (vii), is set out as a note under section 1382 of Title 42, The Public Health and Welfare.

The Food and Nutrition Act of 2008, referred to in subsec. (l)(7)(D)(vi), is Pub. L. 88-525, Aug. 31, 1964, 78 Stat. 703, which is classified generally to chapter 51 (§2011 et seq.) of Title 7, Agriculture. For complete classification of this Act to the Code, see Short Title note set out under section 2011 of Title 7 and Tables.

The Higher Education Act of 1965, referred to in subsecs. (l)(13)(A)-(D) and (m)(4)(A)(i), (ii)(I), (B)(i), (ii), is Pub. L. 89-329, Nov. 8, 1965, 79 Stat. 1219. Subpart 1 of part A of title IV of the Act is classified generally to subpart 1 (§1070a et seq.) of part A of subchapter IV of chapter 28 of Title 20, Education. Parts B, C, D, and E of title IV of the Act are classified to parts B (§1071 et seq.), C (§1087-51 et seq.), D (§1087a et seq.), and E (§1087aa et seq.), respectively, of subchapter IV of chapter 28 of Title 20. Sections 437, 480, 483, and 494 of the Act are classified to sections 1087, 1087vv, 1090, and 1098h, respectively, of Title 20. For complete classification of this Act to the Code, see Short Title note set out under section 1001 of Title 20 and Tables.

The date of enactment of this paragraph, referred to in subsec. (l)(13)(A)-(C), and the date of the enactment of this clause, referred to in subsec. (l)(13)(D)(iii)(III), is the date of the enactment of Pub. L. 116-91, which was approved Dec. 19, 2019.

The Inspector General Act of 1978, referred to in subsec. (l)(13)(D)(i)(II), is Pub. L. 95-452, Oct. 12, 1978, 92 Stat. 1101, which is set out in the Appendix to Title 5, Government Organization and Employees.

The date of enactment of the COVID-related Tax Relief Act of 2020, referred to in subsec. (l)(13)(D)(vi), means the date of enactment of subtitle B (§271 et seq.) of title II of div. N of Pub. L. 116-260, which was approved Dec. 27, 2020.

The Patient Protection and Affordable Care Act, referred to in subsec. (l)(21)(A), (B), is Pub. L. 111-148, Mar. 23, 2010, 124 Stat. 119. Sections 1331 and 1402 of the Act are classified to sections 18051 and 18071, respectively, of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 18001 of Title 42 and Tables.

Section 3(a)(1) of the Migration and Refugee Assistance Act of 1962, referred to in subsec. (m)(4)(A)(ii)(II), is classified to section 2602(a)(1) of Title 22, Foreign Relations and Intercourse.

The Public Health Service Act, referred to in subsec. (m)(5), is act July 1, 1944, ch. 373, 58 Stat. 682. Part C and subparts I and II of part C of title VII of the Act were classified generally to part C (§294 et seq.) and subparts I (§294 et seq.) and II (§294m et seq.), respectively, of part C of subchapter V of chapter 6A of Title 42, The Public Health and Welfare, and were omitted in the general revision of subchapter V of chapter 6A by Pub. L. 102-408, title I, §102, Oct. 13, 1992, 106 Stat. 1994. Pub. L. 102-408 enacted a new part C, relating to training in primary health care, which is classified to part C (§293j et seq.) of subchapter V of chapter 6A of Title

42. See subparts I (§292 et seq.) and II (§292q et seq.), respectively, of part A of revised subchapter V of chapter 6A of Title 42. Subpart II of part B of title VIII of such Act was redesignated part E of title VIII of such Act by Pub. L. 105-392, title I, §123(2), Nov. 13, 1998, 112 Stat. 3562, and is classified generally to part E (§297a et seq.) of subchapter VI of chapter 6A of Title 42. Section 737 of the Act was classified to section 294j of Title 42 and was omitted in the general revision of subchapter V by Pub. L. 102-408. Pub. L. 102-408 enacted a new section 737 of act July 1, 1944, relating to scholarships, which is classified to section 293a of Title 42. See section 292o(2) of Title 42. For complete classification of this Act to the Code, see Short Title note set out under section 201 of Title 42 and Tables.

The American Jobs Creation Act of 2004, referred to in subsec. (o)(1)(B), is Pub. L. 108-357, Oct. 22, 2004, 118 Stat. 1418. Section 625 of the Act is classified to section 518d of Title 7, Agriculture. For complete classification of this Act to the Code, see Short Title of 2004 Amendments note set out under section 1 of this title and Tables.

#### CODIFICATION

Pub. L. 110-234 and Pub. L. 110-246 made identical amendments to this section. The amendments by Pub. L. 110-234 were repealed by section 4(a) of Pub. L. 110-246.

Section 1224(b)(1) to (3) of Pub. L. 109-280, which directed the amendment of section 6103 without specifying the act to be amended, was executed to this section, which is section 6103 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress. See 2006 Amendment notes below.

#### AMENDMENTS

2020—Subsec. (a)(3). Pub. L. 116-260, div. N, §284(a)(3)(A), and div. FF, §103(a)(3)(A), amended par. (3) identically, substituting “(13) (other than subparagraphs (D)(v) and (D)(vi) thereof),” for “(13)(A), (13)(B), (13)(C), (13)(D)(i),”.

Pub. L. 116-260, div. N, §283(b)(2)(A), and div. FF, §102(b)(2)(A), amended par. (3) identically, substituting “(14), or (15)” for “or (14)”.

Pub. L. 116-136, §3516(a)(1), substituted “(13)(A), (13)(B), (13)(C), (13)(D)(i), (16)” for “(13), (16)”.

Subsec. (k)(15). Pub. L. 116-260, div. N, §283(b)(1), and div. FF, §102(b)(1), amended subsec. (k) identically, adding par. (15).

Subsec. (l)(13)(C)(ii). Pub. L. 116-136, §3516(a)(5), substituted “section 263A(e)(4)” for “section 236A(e)(4)”.

Subsec. (l)(13)(D)(iii). Pub. L. 116-260, div. N, §284(a)(1)(A), and div. FF, §103(a)(1)(A), amended cl. (iii) identically, inserting at end “Under such terms and conditions as may be prescribed by the Secretary, after consultation with the Department of Education, an institution of higher education described in subclause (I) or a State higher education agency described in subclause (II) may designate a contractor of such institution or state agency to receive return information on behalf of such institution or state agency to administer aspects of the institution’s or state agency’s activities for the application, award, and administration of such financial aid.”

Subsec. (l)(13)(D)(iv) to (vi). Pub. L. 116-260, div. N, §284(a)(1)(B), and div. FF, §103(a)(1)(B), made substantially identical amendments, adding cls. (iv) to (vi). Text is based on amendment by div. N, §284(a)(1)(B).

Subsec. (l)(13)(F). Pub. L. 116-260, div. N, §284(a)(2), and div. FF, §103(a)(2), amended subpar. (F) identically, inserting “, and any redisclosure authorized under clause (iii), (iv) (v), or (vi) of subparagraph (D),” after “or (C)”.

Subsec. (p)(3)(A). Pub. L. 116-260, div. N, §284(a)(3)(B), and div. FF, §103(a)(3)(B), amended subpar. (A) identically, substituting “(13)(D)(iv), (13)(D)(v), (13)(D)(vi)” for “(13)(A), (13)(B), (13)(C), (13)(D)(i),”.

Pub. L. 116-136, §3516(a)(2), substituted “(12), (13)(A), (13)(B), (13)(C), (13)(D)(i)” for “(12),”.

Subsec. (p)(4). Pub. L. 116-260, div. N, §283(b)(2)(B), and div. FF, §102(b)(2)(B), amended par. (4) identically, substituting “(k)(8), (10), (11), or (15)” for “(k)(8), (10), or (11)” in two places and “any other person described in subsection (k)(10) or (15)” for “any other person described in subsection (k)(10)” wherever appearing.

Pub. L. 116-136, §3516(a)(4), substituted “(13)(A), (13)(B), (13)(C), (13)(D)(i)” for “(13)” wherever appearing.

Pub. L. 116-136, §3516(a)(3), substituted “(13), or (16)” for “(13) or (16)” in two places in concluding provisions. 2019—Subsec. (a)(3). Pub. L. 116-91, §3(b), inserted “, (13)” after “(12)”.

Pub. L. 116-25, §2202(b), inserted “subsection (c),” after “return information under”.

Pub. L. 116-25, §2003(c)(2)(A), substituted “, (13), or (14)” for “or (13)”.

Pub. L. 116-25, §1405(a)(2)(A), substituted “paragraph (10) or (13) of subsection (k)” for “subsection (k)(10)”.

Subsec. (c). Pub. L. 116-25, §2202(a), inserted at end “Persons designated by the taxpayer under this subsection to receive return information shall not use the information for any purpose other than the express purpose for which consent was granted and shall not disclose return information to any other person without the express permission of, or request by, the taxpayer.”

Subsec. (k)(6). Pub. L. 116-25, §1405(a)(2)(C), inserted at end “This paragraph shall not apply to any disclosure to an individual providing information relating to any purpose described in paragraph (1) or (2) of section 7623(a) which is made under paragraph (13)(A).”

Subsec. (k)(13). Pub. L. 116-25, §1405(a)(1), added par. (13).

Subsec. (k)(14). Pub. L. 116-25, §2003(c)(1), added par. (14).

Subsec. (l)(13). Pub. L. 116-91, §3(a), amended par. (13) generally. Prior to amendment, par. (13) related to disclosure of return information to carry out income contingent repayment of student loans.

Subsec. (o)(3). Pub. L. 116-94, §404(a), added par. (3).

Subsec. (p)(3)(A). Pub. L. 116-91, §3(c)(1), struck out “(13)” after “(12),”.

Subsec. (p)(4). Pub. L. 116-94, §404(b), substituted “, (o)(1)(A), or (o)(3)” for “or (o)(1)(A)” in introductory provisions of par. (4) and subpar. (F)(ii).

Pub. L. 116-91, §3(c)(2), inserted “, (13)” after “(l)(10)” wherever appearing.

Subsec. (p)(8)(B). Pub. L. 116-25, §2004(b), inserted “or paragraph (9)” after “subparagraph (A)”.

Subsec. (p)(9). Pub. L. 116-25, §2004(a), added par. (9). 2018—Subsec. (l)(7). Pub. L. 115-141, §401(a)(267), struck out “of 1977” after “of 2008” in heading.

Subsec. (l)(10)(A). Pub. L. 115-141, §401(a)(268), substituted “notice submitted under subsection (f)(5)(C)” for “request made under subsection (f)(5)” in introductory provisions.

Subsec. (l)(10)(B). Pub. L. 115-141, §401(a)(269), struck out cl. (i) designation after “(B)” in heading and inserted it before “Any” in text.

Subsec. (l)(16)(A). Pub. L. 115-141, §401(a)(270), substituted “section 6103(b)(6)” for “subsection 6103(b)(6)”.

Subsec. (p)(3)(A). Pub. L. 115-141, §401(a)(271), substituted “subsection (c)” for “subsections (c)”.

Subsec. (p)(3)(C)(ii). Pub. L. 115-141, §401(a)(272), substituted “made.” for “made,.”.

Subsec. (p)(4). Pub. L. 115-141, §401(a)(275), substituted “subsection (l)(21),” for “subsection (l)(21),” in two places in concluding provisions.

Pub. L. 115-141, §401(a)(273), substituted “(7)(A)(ii)” for “(7)(A)(ii)” in introductory provisions.

Subsec. (p)(4)(F)(ii). Pub. L. 115-141, §401(a)(274), substituted “subsection (h)(2)” for “subsections (h)(2)” and “subsection (l)(21),” for “subsection (l)(21),” in introductory provisions.

2016—Subsec. (a)(2). Pub. L. 114-184, §2(b)(2)(A), substituted “subsection (i)(1)(C) or (7)(A)” for “subsection (i)(7)(A)”.

Subsec. (i)(1)(A)(i). Pub. L. 114-184, §2(a)(1), inserted “or pertaining to the case of a missing or exploited child,” after “may be a party,”.



Subsec. (i)(1)(A)(iii). Pub. L. 114-184, §2(a)(2), inserted “or to such a case of a missing or exploited child,” after “may be a party,”.

Subsec. (i)(1)(B)(iii). Pub. L. 114-184, §2(a)(3), inserted “(or any criminal investigation or proceeding, in the case of a matter relating to a missing or exploited child)” after “concerning such act”.

Subsec. (i)(1)(C). Pub. L. 114-184, §2(b)(1), added subpar. (C).

Subsec. (p)(4). Pub. L. 114-184, §2(b)(2)(B), substituted “(i)(1)(C), (3)(B)(i),” for “(i)(3)(B)(i)” in introductory provisions.

2015—Subsec. (e)(11). Pub. L. 114-113 added par. (11).

Subsec. (k)(11). Pub. L. 114-94, §32101(c)(1), added par. (11).

Subsec. (k)(12). Pub. L. 114-94, §32102(d), added par. (12).

Subsec. (p)(4). Pub. L. 114-94, §32101(c)(2), substituted “, (10), or (11)” for “or (10)” in introductory provisions and in subpar. (F)(ii).

2013—Subsec. (a)(3). Pub. L. 112-240, §209(b)(1), inserted “subsection (k)(10),” after “subsection (e)(1)(D)(iii),”.

Subsec. (k)(10). Pub. L. 112-240, §209(a), amended par. (10) generally. Prior to amendment, par. (10) related to disclosure of certain return information to certain prison officials.

Subsec. (p)(4). Pub. L. 112-240, §209(b)(2)(A), (C), inserted “subsection (k)(10),” before “subsection (l)(10),” in introductory provisions and “subsection (k)(10) or” before “subsection (l)(10),” in two places in concluding provisions.

Subsec. (p)(4)(F)(i). Pub. L. 112-240, §209(b)(2)(B), inserted “subsection (k)(10) or” before “subsection (l)(10),”.

2010—Subsec. (a)(3). Pub. L. 111-148, §1414(b), substituted “(20), or (21)” for “or (20)”.

Subsec. (k)(10). Pub. L. 111-198, §4(d), substituted “to certain prison officials” for “of prisoners to Federal Bureau of Prisons” in heading.

Subsec. (k)(10)(A). Pub. L. 111-198, §4(a), inserted “and the head of any State agency charged with the responsibility for administration of prisons” after “the head of the Federal Bureau of Prisons” and substituted “Federal or State prison” for “Federal prison”.

Subsec. (k)(10)(B). Pub. L. 111-198, §4(b), inserted “and the head of any State agency charged with the responsibility for administration of prisons” after “the head of the Federal Bureau of Prisons” and “or agency” after “such Bureau”.

Subsec. (l)(20). Pub. L. 111-148, §3308(b)(2)(A), inserted “and part D base beneficiary premium increase” after “part B premium subsidy adjustment” in heading.

Subsec. (l)(20)(A). Pub. L. 111-148, §3308(b)(2)(B)(i), inserted “or increase under section 1860D-13(a)(7)” after “section 1839(i)” in introductory provisions.

Subsec. (l)(20)(A)(vii). Pub. L. 111-148, §3308(b)(2)(B)(ii), inserted “or increase under section 1860D-13(a)(7) of such Act” after “subsection (i) of such section”.

Subsec. (l)(20)(B). Pub. L. 111-148, §3308(b)(2)(C), designated existing provisions as cl. (i) and inserted heading, inserted “or increase under such section 1860D-13(a)(7) or for the purpose of resolving taxpayer appeals with respect to any such premium adjustment or increase” before period at end, and added cl. (ii).

Subsec. (l)(21). Pub. L. 111-148, §1414(a)(1), added par. (21).

Subsec. (l)(21)(A)(iv). Pub. L. 111-152, §1004(a)(1)(B), substituted “modified adjusted gross” for “modified gross”.

Subsec. (l)(22). Pub. L. 111-192, §103(a)(1), added par. (22).

Subsec. (p)(4). Pub. L. 111-198, §4(c), inserted “(k)(10),” before “(l)(6)” in introductory provisions.

Pub. L. 111-192, §103(a)(2), substituted “(17), or (22)” for “or (17)” in introductory provisions.

Pub. L. 111-148, §1414(c)(1), (3), inserted “, or any entity described in subsection (l)(21),” after “or (20)” in introductory provisions and “or any entity described in

subsection (l)(21),” after “or (20)” in two places in concluding provisions.

Subsec. (p)(4)(F)(ii). Pub. L. 111-192, §103(a)(2), substituted “(17), or (22)” for “or (17)” in introductory provisions.

Pub. L. 111-148, §1414(c)(2), inserted “or any entity described in subsection (l)(21),” after “or (o)(1)(A)” in introductory provisions.

2009—Subsec. (o)(1). Pub. L. 111-3, §702(f)(1), designated existing provisions as subpar. (A), inserted heading, realigned margins, and added subpar. (B).

Subsec. (p)(4). Pub. L. 111-3, §702(f)(2), substituted “(o)(1)(A)” for “(o)(1)” in introductory provisions.

Subsec. (p)(4)(F)(ii). Pub. L. 111-3, §702(f)(2), substituted “(o)(1)(A)” for “(o)(1)” in introductory provisions.

2008—Subsec. (a)(3). Pub. L. 110-328, §3(b)(1), inserted “(10),” after “(6),”.

Subsec. (i)(3)(C)(iv). Pub. L. 110-343, §402(a), struck out cl. (iv). Text read as follows: “No disclosure may be made under this subparagraph after December 31, 2007.”

Subsec. (i)(7)(E). Pub. L. 110-343, §402(b), struck out subpar. (E). Text read as follows: “No disclosure may be made under this paragraph after December 31, 2007.”

Subsec. (k)(10). Pub. L. 110-428, §2(a), added par. (10).

Subsec. (l)(7). Pub. L. 110-246, §4002(b)(1)(H), (2)(O), substituted “Food and Nutrition Act of 2008” for “Food Stamp Act” in heading.

Pub. L. 110-245, §108(a), struck out “Clause (viii) shall not apply after September 30, 2008.” at end of concluding provisions.

Subsec. (l)(7)(D)(vi). Pub. L. 110-246, §4002(b)(1)(B), (2)(O), substituted “Food and Nutrition Act of 2008” for “Food Stamp Act of 1977”.

Subsec. (l)(7)(D)(viii)(III). Pub. L. 110-245, §108(b), substituted “sections 1710(a)(2)(G), 1710(a)(3), and 1710(b)” for “sections 1710(a)(1)(I), 1710(a)(2), 1710(b), and 1712(a)(2)(B)”.

Subsec. (l)(10). Pub. L. 110-328, §3(b)(2)(A), substituted “(c), (d), (e), or (f)” for “(c), (d), or (e)” in heading.

Subsec. (l)(10)(A). Pub. L. 110-328, §3(b)(2)(A), (B), in introductory provisions, substituted “(c), (d), (e), or (f)” for “(c), (d), or (e)” and inserted “, to officers and employees of the Department of Labor for purposes of facilitating the exchange of data in connection with a request made under subsection (f)(5) of section 6402,” after “section 6402”.

Subsec. (l)(10)(B). Pub. L. 110-328, §3(b)(2)(C), inserted cl. (i) designation after “(B)” and added cl. (ii).

Pub. L. 110-328, §3(b)(2)(A), substituted “(c), (d), (e), or (f)” for “(c), (d), or (e)” in two places.

Subsec. (p)(4). Pub. L. 110-428, §2(b), substituted “(k)(8) or (10)” for “(k)(8)” in introductory provisions.

Pub. L. 110-328, §3(b)(3)(A), (C), in introductory provisions, substituted “(l)(10), (16),” for “(l)(16),” and, in concluding provisions, substituted “(l)(10), (16),” for “(l)(16),” the first two places appearing, inserted “(10),” after “paragraph (6)(A),” and substituted “(l)(10) or (16)” for “(l)(16)” the last two places appearing.

Subsec. (p)(4)(F)(i). Pub. L. 110-328, §3(b)(3)(B), substituted “(l)(10), (16),” for “(l)(16),”.

Subsec. (p)(4)(F)(ii). Pub. L. 110-428, §2(b), substituted “(k)(8) or (10)” for “(k)(8)”.

2007—Subsec. (b)(5)(A)(i). Pub. L. 110-172 struck out “the Canal Zone,” after “the Virgin Islands,”.

Subsec. (e)(10). Pub. L. 110-142 added par. (10).

Subsec. (k)(5). Pub. L. 110-28 substituted “tax return preparer” for “income tax return preparer” in two places and “tax return preparers” for “income tax return preparers” in two places.

2006—Subsec. (a)(2). Pub. L. 109-280, §1224(b)(1), inserted “or section 6104(c)” after “this section”. See Codification note above.

Subsec. (b)(5). Pub. L. 109-432, §421(a), reenacted heading without change and amended text of par. (5) generally. Prior to amendment, text read as follows: “The term ‘State’ means—

“(A) any of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Canal Zone, Guam, American Samoa, and

the Commonwealth of the Northern Mariana Islands, and

“(B) for purposes of subsections (a)(2), (b)(4), (d)(1), (h)(4), and (p) any municipality—

“(i) with a population in excess of 250,000 (as determined under the most recent decennial United States census data available),

“(ii) which imposes a tax on income or wages, and

“(iii) with which the Secretary (in his sole discretion) has entered into an agreement regarding disclosure.”

Subsec. (d)(5)(B). Pub. L. 109-432, § 122(a)(1), substituted “2007” for “2006”.

Subsec. (d)(6). Pub. L. 109-432, § 421(b), added par. (6). Subsec. (i)(3)(C)(iv), (7)(E). Pub. L. 109-432, § 122(b)(1), substituted “2007” for “2006”.

Subsec. (l)(13)(D). Pub. L. 109-432, § 122(c)(1), substituted “2007” for “2006”.

Subsec. (p)(3)(A). Pub. L. 109-280, § 1224(b)(2), inserted “and section 6104(c)” after “this section” in first sentence. See Codification note above.

Subsec. (p)(4). Pub. L. 109-280, § 1224(b)(3)(A), (C), inserted “, any appropriate State officer (as defined in section 6104(c)),” before “or any other person” in introductory provisions and “, an appropriate State officer (as defined in section 6104(c)),” after “including an agency” in two places in concluding provisions. See Codification note above.

Subsec. (p)(4)(F)(i). Pub. L. 109-280, § 1224(b)(3)(B), inserted “any appropriate State officer (as defined in section 6104(c)),” before “or any other person”. See Codification note above.

2005—Subsec. (d)(5)(B). Pub. L. 109-135, § 305(a)(1), substituted “December 31, 2006” for “December 31, 2005”.

Subsec. (i)(3)(C)(iv). Pub. L. 109-135, § 305(b)(1), substituted “December 31, 2006” for “December 31, 2005”.

Subsec. (i)(7)(E). Pub. L. 109-135, § 305(b)(1), substituted “December 31, 2006” for “December 31, 2005”.

Subsec. (i)(8)(A), (B)(i), (ii). Pub. L. 109-135, § 412(rr)(3), substituted “Government Accountability Office” for “General Accounting Office”.

Subsec. (l)(13)(D). Pub. L. 109-135, § 305(c)(1), substituted “December 31, 2006” for “December 31, 2005”.

Subsec. (l)(17). Pub. L. 109-135, § 406(a), substituted “subsection (f), (i)(8), or (p)” for “subsection (f), (i)(7), or (p)”.

Subsec. (p)(3)(C)(i). Pub. L. 109-135, § 412(rr)(4), substituted “Government Accountability Office” for “General Accounting Office” in introductory provisions.

Subsec. (p)(4). Pub. L. 109-135, § 412(yy)(3), in concluding provisions, substituted “If the Secretary determines that any such agency, body, or commission, including an agency or any other person described in subsection (l)(16), (18), (19), or (20), or the Government Accountability Office or the Congressional Budget Office, has failed to, or does not, meet the requirements of this paragraph, he may, after any proceedings for review established under paragraph (7), take such actions as are necessary to ensure such requirements are met, including refusing to disclose returns or return information to such agency, body, or commission, including an agency or any other person described in subsection (l)(16), (18), (19), or (20), or the Government Accountability Office or the Congressional Budget Office, until he determines that such requirements have been or will be met.” for “If the Secretary determines that any such agency, body, or commission, including an agency or any other person described in subsection (l)(16), (17), (19), or (20), or the Government Accountability Office or the Congressional Budget Office has failed to, or does not, meet the requirements of this paragraph, he may, after any proceedings for review established under paragraph (7), take such actions as are necessary to ensure such requirements are met, including refusing to disclose returns or return information to such agency, body, or commission, including an agency or any other person described in subsection (l)(16), (17), (19), or (20), or the Government Accountability Office or the Congressional Budget Office until he determines that such requirements have been or will be met.” after “public record thereof.”

Pub. L. 109-135, § 412(yy)(1), reenacted heading without change and amended introductory provisions generally. Prior to amendment, introductory provisions read as follows: “Any Federal agency described in subsection (h)(2), (h)(5), (i)(1), (2), (3), (5), or (7), (j)(1), (2), or (5), (k)(8), (l)(1), (2), (3), (5), (10), (11), (13), (14), or (17), or (o)(1), the Government Accountability Office, the Congressional Budget Office, or any agency, body, or commission described in subsection (d), (i)(3)(B)(i) or (7)(A)(ii), or (l)(6), (7), (8), (9), (12), (15), or (16) or any other person described in subsection (l)(16), (17), (19), or (20) shall, as a condition for receiving returns or return information—”.

Pub. L. 109-135, § 412(rr)(4), substituted “Government Accountability Office” for “General Accounting Office” wherever appearing.

Subsec. (p)(4)(F)(i). Pub. L. 109-135, § 412(yy)(2), amended cl. (i) generally. Prior to amendment, cl. (i) read as follows: “in the case of an agency, body, or commission described in subsection (d), (i)(3)(B)(i), or (l)(6), (7), (8), (9), or (16), or any other person described in subsection (l)(16), (17), (19), or (20) return to the Secretary such returns or return information (along with any copies made therefrom) or make such returns or return information undisclosable in any manner and furnish a written report to the Secretary describing such manner.”.

Subsec. (p)(5), (6)(B)(i). Pub. L. 109-135, § 412(rr)(4), substituted “Government Accountability Office” for “General Accounting Office”.

2004—Subsec. (d)(5). Pub. L. 108-311, § 311(a), amended heading and text generally. Prior to amendment, text read as follows: “The Secretary shall disclose taxpayer identities and signatures for purposes of the demonstration project described in section 976 of the Taxpayer Relief Act of 1997. Subsections (a)(2) and (p)(4) and sections 7213 and 7213A shall not apply with respect to disclosures or inspections made pursuant to this paragraph.”

Subsec. (e)(1)(D)(iv) to (vi). Pub. L. 108-357, § 413(c)(27), redesignated cls. (v) and (vi) as (iv) and (v), respectively, and struck out former cl. (iv) which read as follows: “if the corporation was a foreign personal holding company, as defined by section 552, any person who was a shareholder during any part of a period covered by such return if with respect to that period, or any part thereof, such shareholder was required under section 551 to include in his gross income undistributed foreign personal holding company income of such company.”.

Subsec. (i)(3)(C)(iv). Pub. L. 108-311, § 320(a), substituted “December 31, 2005” for “December 31, 2003”.

Subsec. (i)(7)(A)(v). Pub. L. 108-311, § 320(b), added cl. (v).

Subsec. (i)(7)(E). Pub. L. 108-311, § 320(a), substituted “December 31, 2005” for “December 31, 2003”.

Subsec. (l)(13)(D). Pub. L. 108-311, § 317, substituted “December 31, 2005” for “December 31, 2004”.

Subsec. (p)(4). Pub. L. 108-429, which directed the substitution of “or (18)” for “or (17)” after “any other person described in subsection (l)(16)” wherever appearing, could not be executed because the phrase “or (17)” did not appear subsequent to amendment by Pub. L. 108-173. See 2003 Amendment notes below.

Pub. L. 108-311, § 408(a)(24), which directed substitution of “subsection (l)(16) or (18)” for “subsection (l)(16) or (17)” wherever appearing, could not be executed because “subsection (l)(16) or (17)” did not appear subsequent to amendment by Pub. L. 108-173. See 2003 Amendment note below.

2003—Subsec. (a)(3). Pub. L. 108-173, § 811(c)(2)(A), substituted “(19), or (20)” for “or (19)”.

Pub. L. 108-173, § 105(e)(2), substituted “(16), or (19)” for “or (16)”.

Subsec. (l)(7)(D)(ii). Pub. L. 108-173, § 101(e)(6), inserted “or subsidies provided under section 1860D-14 of such Act” after “Social Security Act”.

Subsec. (l)(12)(B). Pub. L. 108-173, § 900(e)(3)(A), substituted “Centers for Medicare & Medicaid Services” for “Health Care Financing Administration” in introductory provisions.

Subsec. (l)(12)(C). Pub. L. 108-173, §900(e)(3)(B), substituted “Centers for Medicare & Medicaid Services” for “Health Care Financing Administration” in heading and introductory provisions.

Subsec. (l)(13)(D). Pub. L. 108-89 substituted “December 31, 2004” for “September 30, 2003”.

Subsec. (l)(19). Pub. L. 108-173, §105(e)(1), added par. (19).

Subsec. (l)(20). Pub. L. 108-173, §811(c)(1), added par. (20).

Subsec. (p)(4). Pub. L. 108-173, §811(c)(2)(B), substituted “(l)(16), (17), (19), or (20)” for “(l)(16), (17), or (19)” wherever appearing.

Pub. L. 108-173, §105(e)(3), substituted “(l)(16), (17), or (19)” for “(l)(16) or (17)” wherever appearing.

2002—Subsec. (a)(2). Pub. L. 107-134, §201(c)(1), inserted “any local law enforcement agency receiving information under subsection (i)(7)(A),” after “State.”

Subsec. (b)(11). Pub. L. 107-134, §201(c)(2), added par. (11).

Subsec. (i)(3). Pub. L. 107-134, §201(c)(3), inserted “or terrorist” after “criminal” in heading.

Subsec. (i)(3)(C). Pub. L. 107-134, §201(a), added subpar. (C).

Subsec. (i)(4)(A). Pub. L. 107-134, §201(c)(4)(A), inserted “or (7)(C)” after “paragraph (1)” in introductory provisions.

Subsec. (i)(4)(B). Pub. L. 107-134, §201(c)(4)(B), substituted “(3)(A) or (C), or (7)” for “or (3)(A)”.

Subsec. (i)(6). Pub. L. 107-134, §201(c)(5), substituted “(3)(A) or (C)” for “(3)(A)” and “(7), or (8)” for “or (7)”.

Subsec. (i)(7). Pub. L. 107-134, §201(b), added par. (7). Former par. (7) redesignated (8).

Subsec. (i)(8). Pub. L. 107-134, §201(b), redesignated par. (7) as (8).

Subsec. (i)(8)(A)(i). Pub. L. 107-296 substituted “, the Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice, or the Tax and Trade Bureau, Department of the Treasury,” for “or the Bureau of Alcohol, Tobacco and Firearms”.

Subsec. (l)(7)(D). Pub. L. 107-330 substituted “September 30, 2008” for “September 30, 2003” in second sentence of concluding provisions.

Subsec. (l)(8). Pub. L. 107-147, §416(c)(1)(A), substituted “Federal, State, and local” for “State and local” in heading.

Subsec. (l)(8)(A). Pub. L. 107-147, §416(c)(1)(B), inserted “Federal or” before “State or local”.

Subsec. (l)(18). Pub. L. 107-210, §202(b)(1), added par. (18).

Subsec. (p)(3)(A). Pub. L. 107-210, §202(b)(2)(A), substituted “(17), or (18)” for “or (17)”.

Pub. L. 107-134, §201(c)(6)(A), substituted “(8)(A)(ii)” for “(7)(A)(ii)”.

Subsec. (p)(3)(C)(i). Pub. L. 107-134, §201(c)(6)(B), substituted “(i)(3)(B)(i) or (7)(A)(ii)” for “(i)(3)(B)(i)” in introductory provisions.

Subsec. (p)(4). Pub. L. 107-210, §202(b)(2)(B), inserted “or (17)” after “any other person described in subsection (l)(16)” wherever appearing.

Pub. L. 107-134, §201(c)(7)(A), in introductory provisions, substituted “(i)(1), (2), (3), (5), or (7),” for “(i)(1), (2), (3), or (5),” and “(i)(3)(B)(i) or (7)(A)(ii),” for “(i)(3)(B)(i),”.

Subsec. (p)(4)(F)(ii). Pub. L. 107-134, §201(c)(7)(B), substituted “(i)(1), (2), (3), (5) or (7),” for “(i)(1), (2), (3), or (5),” in introductory provisions.

Subsec. (p)(6)(B)(i). Pub. L. 107-134, §201(c)(8), substituted “(i)(8)(A)(ii)” for “(i)(7)(A)(ii)”.

2000—Subsec. (b)(2)(D). Pub. L. 106-554, §1(a)(7) [title III, §304(a)], added subpar. (D).

Subsec. (e)(1)(D)(v). Pub. L. 106-554, §1(a)(7) [title III, §319(8)(B)], amended cl. (v) generally. Prior to amendment, cl. (v) read as follows: “if the corporation was an electing small business corporation under subchapter S of chapter 1, any person who was a shareholder during any part of the period covered by such return during which an election was in effect, or”.

Subsec. (j)(6). Pub. L. 106-554, §1(a)(7) [title III, §310(a)(1)], added par. (6).

Subsec. (k)(6). Pub. L. 106-554, §1(a)(7) [title III, §313(c)], substituted “certain” for “internal revenue” in heading and inserted “and an officer or employee of the Office of Treasury Inspector General for Tax Administration” after “internal revenue officer or employee” in text.

Subsec. (p)(4). Pub. L. 106-554, §1(a)(7) [title III, §310(a)(2)(A)(i), (iv), 319(17)(A)], in introductory provisions, inserted “the Congressional Budget Office,” after “General Accounting Office,” struck out second comma after “(13)”, and substituted “(7), (8), (9), (12), (15), or (16) or any other person described in subsection (l)(16) shall, as a condition” for “(7), (8), (9), (12), or (15) shall, as a condition”, and in concluding provisions, inserted “or the Congressional Budget Office” after “General Accounting Office” in two places.

Subsec. (p)(4)(E). Pub. L. 106-554, §1(a)(7) [title III, §310(a)(2)(A)(ii)], substituted “commission, the General Accounting Office, or the Congressional Budget Office” for “commission or the General Accounting Office”.

Subsec. (p)(4)(F)(ii). Pub. L. 106-554, §1(a)(7) [title III, §310(a)(2)(A)(iii), 319(17)(B)], struck out second comma after “(14)” and substituted “the General Accounting Office, or the Congressional Budget Office,” for “or the General Accounting Office,”.

Subsec. (p)(5). Pub. L. 106-554, §1(a)(7) [title III, §310(a)(2)(B)], substituted “commissions, the General Accounting Office, and the Congressional Budget Office” for “commissions and the General Accounting Office”.

Subsec. (p)(6)(A). Pub. L. 106-554, §1(a)(7) [title III, §310(a)(2)(C)], inserted “and the Congressional Budget Office” after “commissions”.

1999—Subsec. (b)(2)(C). Pub. L. 106-170 added subpar. (C).

1998—Subsec. (d)(5). Pub. L. 105-206, §6009(d), substituted “section 976 of the Taxpayer Relief Act of 1997. Subsections (a)(2) and (p)(4) and sections 7213 and 7213A shall not apply with respect to disclosures or inspections made pursuant to this paragraph.” for “section 967 of the Taxpayer Relief Act of 1997.”

Subsec. (e)(1)(A)(ii) to (iv). Pub. L. 105-206, §6007(f)(4), redesignated cls. (iii) and (iv) as (ii) and (iii), respectively, and struck out former cl. (ii) which read as follows: “if property transferred by that individual to a trust is sold or exchanged in a transaction described in section 644, the trustee or trustees, jointly or separately, of such trust to the extent necessary to ascertain any amount of tax imposed upon the trust by section 644,”.

Subsec. (e)(6). Pub. L. 105-206, §6019(c), substituted “(5), (8), or (9)” for “or (5)”.

Subsec. (f)(5). Pub. L. 105-206, §3708(a), added par. (5).

Subsec. (h)(4)(A). Pub. L. 105-206, §6023(22), inserted “if” before “the taxpayer is a party to”.

Subsec. (h)(5). Pub. L. 105-277, §4002(a), redesignated par. (5), relating to Internal Revenue Service Oversight Board, as (6).

Pub. L. 105-206, §1101(b), added par. (5), relating to Internal Revenue Service Oversight Board.

Subsec. (h)(6). Pub. L. 105-277, §4002(a), redesignated par. (5), relating to Internal Revenue Service Oversight Board, as (6).

Subsec. (j)(5). Pub. L. 105-277, §4006(a)(1), added par. (5).

Subsec. (k)(8), (9). Pub. L. 105-206, §6012(b)(2), redesignated par. (8), relating to disclosure of information to administer section 6311, as (9).

Subsec. (l)(10). Pub. L. 105-206, §3711(b), in heading substituted “subsection (c), (d), or (e) of section 6402” for “section 6402(c) or 6402(d)” and in text substituted “(c), (d), or (e)” for “(c) or (d)” wherever appearing.

Subsec. (l)(13)(D). Pub. L. 105-277, §1006, substituted “September 30, 2003” for “September 30, 1998”.

Subsec. (l)(17). Pub. L. 105-206, §3702(a), added par. (17).

Subsec. (p)(3)(A). Pub. L. 105-277, §4002(h), inserted “(f)(5),” after “(c), (e),”.

Pub. L. 105-206, §6012(b)(4), provided that section 1205(c)(3) of Pub. L. 105-34 shall be applied as if it

struck “or (8)” and inserted “(8), or (9)”. See 1997 Amendment note below.

Pub. L. 105-206, §3702(b)(1), substituted “(16), or (17)” for “or (16)”.

Subsec. (p)(4). Pub. L. 105-277, §4006(a)(2), substituted “(j)(1), (2), or (5)” for “(j)(1) or (2)” in introductory provisions.

Pub. L. 105-206, §3702(b)(2), substituted “, (14), or (17)” for “or (14)” in introductory provisions.

Subsec. (p)(4)(F)(i). Pub. L. 105-277, §4006(a)(2), substituted “(j)(1), (2), or (5)” for “(j)(1) or (2)”.

Pub. L. 105-206, §3702(b)(3), substituted “, (15), or (17)” for “or (15)”.

1997—Subsec. (a)(3). Pub. L. 105-33, §11024(b)(2), substituted “(6), (12), or (16)” for “(6) or (12)”.

Subsec. (d)(5). Pub. L. 105-34, §976(c), added par. (5).

Subsec. (e)(1)(A)(iv). Pub. L. 105-34, §1201(b)(2), struck out “or 59(j)” after “section 1(g)”.

Subsec. (h)(5), (6). Pub. L. 105-34, §1283(a), redesignated par. (6) as (5) and struck out heading and text of former par. (5). Text read as follows: “In connection with any judicial proceeding described in paragraph (4) to which the United States is a party, the Secretary shall respond to a written inquiry from an attorney of the Department of Justice (including a United States attorney) involved in such proceeding or any person (or his legal representative) who is a party to such proceeding as to whether an individual who is a prospective juror in such proceeding has or has not been the subject of any audit or other tax investigation by the Internal Revenue Service. The Secretary shall limit such response to an affirmative or negative reply to such inquiry.”

Subsec. (i)(7)(B)(i). Pub. L. 105-33, §11024(b)(3), inserted “or by a Trustee as defined in the District of Columbia Retirement Protection Act of 1997,” after “(other than an agency referred to in subparagraph (A))”.

Subsec. (k)(8). Pub. L. 105-34, §1205(c)(1), added par. (8) relating to disclosure of information to administer section 6311.

Pub. L. 105-34, §1026(a), added par. (8) relating to levies on certain government payments.

Subsec. (l)(7)(D). Pub. L. 105-65 struck out at end “Clause (ix) shall not apply after September 30, 1998.”

Pub. L. 105-34, §1023(a), which directed amendment of subsec. (l)(7)(D)(viii) by striking “1998” and inserting “2003”, was executed by substituting “2003” for “1998” after “Clause (viii) shall not apply after September 30,” in concluding provisions to reflect the probable intent of Congress. The word “1998” did not appear in subsec. (l)(7)(D)(viii).

Subsec. (l)(10). Pub. L. 105-33, §5514(a)(1), repealed Pub. L. 104-193, §110(l)(4). See 1996 Amendment notes below.

Subsec. (l)(12)(F). Pub. L. 105-33, §4631(c)(2), struck out heading and text of subpar. (F). Text read as follows: “Subparagraphs (A) and (B) shall not apply to—

“(i) any request made after September 30, 1998, and  
“(ii) any request made before such date for information relating to—

“(I) 1997 or thereafter in the case of subparagraph (A), or

“(II) 1998 or thereafter in the case of subparagraph (B).”

Subsec. (l)(16). Pub. L. 105-33, §11024(b)(1), added par. (16).

Subsec. (p)(3)(A). Pub. L. 105-34, §1205(c)(3), which directed the substitution of “(6), or (8)” for “or (6)” was executed by substituting “(8), or (9)” for “or (8)”. See 1998 Amendment note above.

Pub. L. 105-34, §1026(b)(1)(A), substituted “(6), or (8)” for “or (6)”.

Pub. L. 105-33, §11024(b)(4), substituted “(15), or (16)” for “or (15)”.

Subsec. (p)(4). Pub. L. 105-34, §1283(b), substituted “(h)(5)” for “(h)(6)” in introductory provisions and in subpar. (F)(ii).

Pub. L. 105-34, §1026(b)(1)(B), inserted “(k)(8),” after “(j)(1) or (2),” in introductory provisions and in subpar. (F)(ii).

Pub. L. 105-33, §11024(b)(7)(B)–(F), substituted “to such agency, body, or commission, including an agency or any other person described in subsection (l)(16),” for “to such agency, body, or commission”, and “, (12)(B), or (16)” for “or (12)(B)”, and inserted “or any person including an agent described in subsection (l)(16),” before “this paragraph shall”, “or other person” before “(except that)”, and “or any person including an agent described in subsection (l)(16),” before “any report”. Amendments were executed to provisions following subpar. (F)(iii) to reflect the probable intent of Congress, notwithstanding directory language directing amendment of “section 6103(p)(4)(F) in the matter following clause (iii)”.

Pub. L. 105-33, §11024(b)(7)(A), which directed amendment of “section 6103(p)(4)(F) in the matter following clause (iii)” by inserting after “any such agency, body or commission” and before the words “for the General Accounting Office” the words “, including an agency or any other person described in subsection (l)(16),” was executed by making the insertion after “any such agency, body, or commission” and before “or the General Accounting Office” in concluding provisions following subpar. (F)(iii) to reflect the probable intent of Congress.

Pub. L. 105-33, §11024(b)(5), which directed substitution of “(12), or (16), or any other person described in subsection (l)(16)” for “or (12)” in introductory provisions, could not be executed because the words “or (12)” did not appear subsequent to amendment by Pub. L. 104-168, §1206(b)(3)(C). See 1996 Amendments note below.

Pub. L. 105-33, §5514(a)(1), repealed Pub. L. 104-193, §110(l)(5). See 1996 Amendments note below.

Subsec. (p)(4)(F)(i). Pub. L. 105-33, §11024(b)(6), substituted “(9), or (16), or any other person described in subsection (l)(16)” for “or (9)”.

1996—Subsec. (a)(3). Pub. L. 104-193, §316(g)(4)(B)(i), substituted “paragraph (6) or (12) of subsection (l)” for “(l)(12)”.

Subsec. (c). Pub. L. 104-168, §1207, substituted “request for or consent to such disclosure” for “written request for or consent to such disclosure”.

Subsec. (e)(1)(A)(iv). Pub. L. 104-188, §1704(t)(41), substituted “section 1(g) or 59(j)” for “section 1(i) or 59(j)”.

Subsec. (e)(8). Pub. L. 104-168, §403(a), added par. (8).

Subsec. (e)(9). Pub. L. 104-168, §902(a), added par. (9).

Subsec. (i)(8). Pub. L. 104-168, §1206(b)(1), struck out par. (8) which read as follows:

“(8) DISCLOSURE OF RETURNS FILED UNDER SECTION 6050I.—The Secretary may, upon written request, disclose returns filed under section 6050I to officers and employees of any Federal agency whose official duties require such disclosure for the administration of Federal criminal statutes not related to tax administration.”

Subsec. (l)(3)(C). Pub. L. 104-134, §31001(i)(2), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “For purposes of this paragraph, the term ‘included Federal loan program’ means any program—

“(i) under which the United States or a Federal agency makes, guarantees, or insures loans, and

“(ii) with respect to which there is in effect a determination by the Director of the Office of Management and Budget (which has been published in the Federal Register) that the application of this paragraph to such program will substantially prevent or reduce future delinquencies under such program.”

Subsec. (l)(6)(B). Pub. L. 104-193, §316(g)(4)(A), added subpar. (B). Former subpar. (B) redesignated (C).

Subsec. (l)(6)(C). Pub. L. 104-193, §316(g)(4)(B)(ii), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “The Secretary shall disclose return information under subparagraph (A) only for purposes of, and to the extent necessary in, establishing and collecting child support obligations from, and locating, individuals owing such obligations.”

Pub. L. 104-193, §316(g)(4)(A), redesignated subpar. (B) as (C).

Subsec. (l)(7)(D)(i). Pub. L. 104-193, § 110(l)(2), formerly § 110(l)(3), as renumbered by Pub. L. 105-33, § 5514(a)(2), substituted "a State program funded" for "aid to families with dependent children provided under a State plan approved".

Subsec. (l)(10). Pub. L. 104-193, § 110(l)(4)(A), which directed substitution of "(c), (d), or (e)" for "(c) or (d)" wherever appearing, was repealed by Pub. L. 105-33, § 5514(a)(1).

Subsec. (l)(10)(A). Pub. L. 104-134, § 31001(g)(2), inserted "and to officers and employees of the Department of the Treasury in connection with such reduction" after "6402" in introductory provisions.

Subsec. (l)(10)(B). Pub. L. 104-193, § 110(l)(4)(B), which directed insertion, at end, of "Any return information disclosed with respect to section 6402(e) shall only be disclosed to officers and employees of the State agency requesting such information.", was repealed by Pub. L. 105-33, § 5514(a)(1).

Subsec. (l)(15). Pub. L. 104-168, § 1206(a), added par. (15).

Subsec. (p)(3)(A). Pub. L. 104-168, § 1206(b)(2), substituted "or (7)(A)(ii)" for "(7)(A)(ii), or (8)" and "(14), or (15)" for "or (14)".

Subsec. (p)(4). Pub. L. 104-193, § 316(g)(4)(B)(iii), substituted "paragraph (6)(A) or (12)(B) of subsection (l)" for "subsection (l)(12)(B)" in provisions following subpar. (F)(iii).

Pub. L. 104-193, § 110(l)(5), which directed substitution, in introductory provisions, of "(9), (10), or (12)" for "(9), or (12)" and "(5)" for "(5), (10)", was repealed by Pub. L. 105-33, § 5514(a)(1).

Pub. L. 104-168, § 1206(b)(3)(B), which directed amendment of introductory provisions of par. (4) by substituting "(i)(3)(B)(i)." for "(i)(3)(B)(i), or (8)", was executed by making the substitution for "(i)(3)(B)(i) or (8)" to reflect the probable intent of Congress.

Pub. L. 104-168, § 1206(b)(3)(A), (C), substituted "or (5)" for "(5), or (8)" and "(9), (12), or (15)" for "(9), or (12)" in introductory provisions.

Subsec. (p)(4)(F)(ii). Pub. L. 104-168, § 1206(b)(4), substituted "or (5)" for "(5), or (8)" and "(14), or (15)" for "or (14)".

1994—Subsec. (l)(5). Pub. L. 103-296, § 311(b), substituted "for the purpose of—" for "for the purpose of", inserted subpar. (A) designation, substituted "program; or" for "program.", and added subpar. (B).

Pub. L. 103-296, § 108(h)(6), substituted "Social Security Administration" for "Department of Health and Human Services" in heading and "Commissioner of Social Security" for "Secretary of Health and Human Services" in text.

1993—Subsec. (d)(4). Pub. L. 103-66, § 13444(a), added par. (4).

Subsec. (l)(7). Pub. L. 103-66, § 13403(b), inserted "or certain housing assistance programs" after "Code" in heading.

Subsec. (l)(7)(D). Pub. L. 103-66, §§ 13401(a), 13403(a)(4), in closing provisions, substituted "September 30, 1998" for "September 30, 1997" in second sentence and inserted at end "Clause (ix) shall not apply after September 30, 1998."

Subsec. (l)(7)(D)(ix). Pub. L. 103-66, § 13403(a)(1)-(3), added cl. (ix).

Subsec. (l)(12)(B)(i). Pub. L. 103-66, § 13561(a)(2)(A), inserted "above an amount (if any) specified by the Secretary of Health and Human Services," after "section 3401(a)".

Subsec. (l)(12)(B)(ii). Pub. L. 103-66, § 13561(a)(2)(B), inserted "above an amount (if any) specified by the Secretary of Health and Human Services," after "wages".

Subsec. (l)(12)(E)(ii). Pub. L. 103-66, § 13561(e)(2)(B), amended heading and text of cl. (ii) generally. Prior to amendment, text read as follows: "The term 'group health plan' means—

"(I) any group health plan (as defined in section 5000(b)(1)), and

"(II) any large group health plan (as defined in section 5000(b)(2))."

Subsec. (l)(12)(F)(i). Pub. L. 103-66, § 13561(a)(2)(C)(i), substituted "1998" for "1995".

Subsec. (l)(12)(F)(ii)(I). Pub. L. 103-66, § 13561(a)(2)(C)(ii), substituted "1997" for "1994".

Subsec. (l)(12)(F)(ii)(II). Pub. L. 103-66, § 13561(a)(2)(C)(iii), substituted "1998" for "1995".

Subsec. (l)(13). Pub. L. 103-66, § 13402(a), added par. (13).

Subsec. (l)(14). Pub. L. 103-182, § 522(a), added par. (14).

Subsec. (m)(4). Pub. L. 103-66, § 13402(b)(1), amended par. heading generally, substituting "Individuals who owe an overpayment of Federal Pell grants or who have defaulted on student loans administered by the Department of Education" for "Individuals who have defaulted on student loans administered by the Department of Education".

Subsec. (m)(4)(A). Pub. L. 103-66, § 13402(b)(1), amended heading and text subpar. (A) generally. Prior to amendment, text read as follows: "Upon written request by the Secretary of Education, the Secretary may disclose the mailing address of any taxpayer who has defaulted on a loan—

"(i) made under part B or E of title IV of the Higher Education Act of 1965, or

"(ii) made pursuant to section 3(a)(1) of the Migration and Refugee Assistance Act of 1962 to a student at an institution of higher education,

for use only by officers, employees, or agents of the Department of Education for purposes of locating such taxpayer for purposes of collecting such loan."

Subsec. (m)(4)(B)(i). Pub. L. 103-66, § 13402(b)(2)(A), substituted "under part B or D" for "under part B".

Subsec. (m)(4)(B)(ii). Pub. L. 103-66, § 13402(b)(2)(B), substituted "under subpart 1 of part A, or part D or E, of title IV" for "under part E of title IV".

Subsec. (p)(3)(A). Pub. L. 103-182, § 522(b), substituted "(13), or (14)" for "or (13)".

Pub. L. 103-66, § 13402(b)(3)(A), substituted "(11), (12), or (13), (m)" for "(11), or (12), (m)".

Subsec. (p)(4). Pub. L. 103-182, § 522(b), substituted "(13), or (14)" for "or (13)" in introductory provisions.

Pub. L. 103-66, § 13402(b)(3)(B)(i), substituted "(10), (11), or (13)," for "(10), or (11)," in introductory provisions.

Subsec. (p)(4)(F)(ii). Pub. L. 103-182, § 522(b), substituted "(13), or (14)" for "or (13)".

Pub. L. 103-66, § 13402(b)(3)(B)(ii), substituted "(11), (12), or (13)," for "(11), or (12),".

1992—Subsec. (l)(7)(D). Pub. L. 102-568, § 602(b)(1), substituted "September 30, 1997" for "September 30, 1992" in concluding provisions.

Subsec. (l)(7)(D)(viii)(II), (III). Pub. L. 102-568, § 602(b)(2), substituted "1315" for "415" in subcl. (II) and "sections 1710(a)(1)(I), 1710(a)(2), 1710(b), and 1712(a)(2)(B)" for "section 610(a)(1)(I), 610(a)(2), 610(b), and 612(a)(2)(B)" in subcl. (III).

1990—Subsec. (e)(1)(A)(iv). Pub. L. 101-508, § 11101(d)(6), which directed the substitution of "section 1(g)" for "section 1(j)", could not be executed because "section 1(j)" did not appear in text after amendment by Pub. L. 100-647, § 1014(e)(4). See 1988 Amendment note below.

Subsec. (k)(7). Pub. L. 101-508, § 11212(b)(3), added par. (7).

Subsec. (l)(7). Pub. L. 101-508, § 8051(a), substituted "the Food Stamp Act of 1977, or title 38, United States Code" for "or the Food Stamp Act of 1977" in heading and added cl. (viii) and concluding provisions at end of subpar. (D).

Subsec. (l)(12)(F). Pub. L. 101-508, § 4203(a)(2), substituted "September 30, 1995" for "September 30, 1991" in cl. (i), "1994" for "1990" in cl. (ii)(I), and "1995" for "1991" in cl. (ii)(II).

Subsec. (m)(7). Pub. L. 101-508, § 5111(b)(1), added par. (7).

Subsec. (n). Pub. L. 101-508, § 11313(a), substituted "the programming" for "and the programming" and inserted "and the providing of other services,".

Subsec. (p)(4). Pub. L. 101-508, § 5111(b)(2), which directed the substitution of "paragraph (2), (4), (6), or (7) of subsection (m)" for "subsection (m)(2), (4), or (6)" in the provisions of par. (4) "following subparagraph (f)(iii)", was executed by making the substitution in

the provisions following subpar. (F)(iii), to reflect the probable intent of Congress.

1989—Subsec. (a)(3). Pub. L. 101-239, § 6202(a)(1)(B)(i), inserted “(I)(12),” after “subsection (e)(1)(D)(iii).”

Subsec. (d)(1). Pub. L. 101-239, § 7841(d)(1), struck out “45,” after “32, 44.”

Subsec. (I)(12). Pub. L. 101-239, § 6202(a)(1)(A), added par. (12).

Subsec. (p)(3)(A). Pub. L. 101-239, § 6202(a)(1)(B)(ii), substituted “(11), or (12)” for “or (11).”

Subsec. (p)(4). Pub. L. 101-239, § 6202(a)(1)(B)(v), inserted “or which receives any information under subsection (I)(12)(B) and which discloses any such information to any agent” after “address to any agency” in penultimate sentence.

Pub. L. 101-239, § 6202(a)(1)(B)(iii), substituted “(9), or (12) shall” for “or (9) shall” in introductory provisions.

Subsec. (p)(4)(F)(ii). Pub. L. 101-239, § 6202(a)(1)(B)(iv), substituted “(11), or (12)” for “or (11).”

1988—Subsec. (b)(5)(A). Pub. L. 100-647, § 1012(bb)(3)(B), substituted “and the Commonwealth of the Northern Mariana Islands” for “the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau”.

Subsec. (b)(5)(B)(i). Pub. L. 100-647, § 6251, substituted “250,000” for “2,000,000”.

Subsec. (d). Pub. L. 100-690, § 7602(d)(2), amended subsec. (d) heading generally, inserting “and State and local law enforcement agencies” after “officials”.

Subsec. (d)(3). Pub. L. 100-690, § 7602(c), added par. (3).

Subsec. (e)(1)(A)(iv). Pub. L. 100-647, § 1014(e)(4), substituted “section 1(i) or 59(j)” for “section 1(j)”.

Subsec. (i)(8). Pub. L. 100-690, § 7601(b)(1), added par. (8).

Subsec. (k)(4). Pub. L. 100-647, § 1012(bb)(3)(A), substituted “or other convention or bilateral agreement” and “such convention or bilateral agreement” for “or other convention” and “such convention”, respectively.

Subsec. (I)(10). Pub. L. 100-485, § 701(b)(1), amended par. (10) generally. Prior to amendment, par. (10) read as follows:

“(A) RETURN INFORMATION FROM INTERNAL REVENUE SERVICE.—The Secretary may, upon receiving a written request, disclose to officers and employees of an agency seeking a reduction under section 6402(c) or 6402(d)—

“(i) the fact that a reduction has been made or has not been made under such subsection with respect to any person;

“(ii) the amount of such reduction; and

“(iii) taxpayer identifying information of the person against whom a reduction was made or not made.

“(B) RESTRICTION ON USE OF DISCLOSED INFORMATION.—Any officers and employees of an agency receiving return information under subparagraph (A) shall use such information only for the purposes of, and to the extent necessary in, establishing appropriate agency records or in the defense of any litigation or administrative procedure ensuing from reduction made under section 6402(c) or section 6402(d).”

Subsec. (I)(11), (12). Pub. L. 100-485, § 701(b)(2)(A), redesignated former par. (12) as (11) and struck out former par. (11) which related to disclosure of certain information to State agencies seeking a reduction under section 6402(c) and restricted use of that information.

Subsec. (m)(6). Pub. L. 100-647, § 8008(c)(1), added par. (6).

Subsec. (p)(3)(A). Pub. L. 100-690, § 7601(b)(2)(A), substituted “, (7)(A)(ii), or (8)” for “or (7)(A)(ii).”

Pub. L. 100-485, § 701(b)(2)(B), substituted “(10), or (11)” for “(10), (11), or (12).”

Subsec. (p)(4). Pub. L. 100-690, § 7601(b)(2)(B), in introductory provisions substituted “(5), or (8)” for “or (5)” and “(i)(3)(B)(i) or (8)” for “(i)(3)(B)(i).”

Pub. L. 100-647, § 8008(c)(2)(A)(ii), (iii), in concluding provisions substituted “(m)(2), (4), or (6)” for “(m)(2) or (4)” and inserted at end “For purposes of applying this paragraph in any case to which subsection (m)(6) ap-

plies, the term ‘return information’ includes related blood donor records (as defined in section 1141(h)(2) of the Social Security Act).”

Pub. L. 100-485, § 701(b)(2)(B), substituted “(10), or (11)” for “(10), (11), or (12)” in introductory provisions.

Subsec. (p)(4)(F)(i). Pub. L. 100-647, § 8008(c)(2)(A)(i)(I), substituted “manner,” for “manner; and”.

Subsec. (p)(4)(F)(ii). Pub. L. 100-690, § 7601(b)(2)(C), substituted “(5), or (8)” for “or (5).”

Pub. L. 100-485, § 701(b)(2)(B), substituted “(10), or (11)” for “(10), (11), or (12).”

Subsec. (p)(4)(F)(iii). Pub. L. 100-647, § 8008(c)(2)(A)(i), added cl. (iii).

1986—Subsec. (b)(5). Pub. L. 99-514, § 1568(a)(1), amended par. (5) generally. Prior to amendment, par. (5) read as follows: “The term ‘State’ means any of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Canal Zone, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands.”

Subsec. (b)(10). Pub. L. 99-514, § 1568(a)(2), added par. (10).

Subsec. (e)(1)(A)(iv). Pub. L. 99-514, § 1411(b), added cl. (iv).

Subsec. (I)(7)(D)(v). Pub. L. 99-514, § 1899A(53), substituted “this title” for “this Code”.

Subsec. (I)(12). Pub. L. 99-335, § 310(a), added par. (12).

Subsec. (p)(3)(A). Pub. L. 99-335, § 310(b)(1), substituted “(10), (11), or (12)” for “(10), or (11).”

Subsec. (p)(4). Pub. L. 99-335, § 310(b)(2), substituted “(10), (11), or (12)” for “(10), or (11)” in provisions preceding subpar. (A) and in subpar. (F)(ii).

Subsec. (p)(5). Pub. L. 99-386 substituted “year” for “quarter”.

1985—Subsec. (m)(4). Pub. L. 99-92, § 8(h)(1), inserted “administered by the Department of Education” in heading.

Subsec. (m)(5). Pub. L. 99-92, § 8(h)(2), added par. (5).

1984—Subsec. (a)(2). Pub. L. 98-369, § 2651(k)(2), substituted “, any local child support enforcement agency, or any local agency administering a program listed in subsection (I)(7)(D)” for “or of any local child support enforcement agency”.

Subsec. (d)(1). Pub. L. 98-369, § 449(a), substituted “44, 45, 51” for “44, 51”.

Subsec. (I)(5). Pub. L. 98-369, § 2663(j)(5)(E), substituted “Secretary of Health and Human Services” for “Secretary of Health, Education, and Welfare” in heading and text.

Subsec. (I)(6)(A)(i). Pub. L. 98-378, § 19(b)(1), inserted “social security account number (or numbers, if the individual involved has more than one such number).”

Subsec. (I)(7). Pub. L. 98-369, § 2651(k)(1), substituted provisions relating to information disclosure to Federal, State and local agencies administering programs under the Social Security Act or the Food Stamp Act of 1977 for former provisions which related to information disclosure by the Social Security Administration to the Department of Agriculture and State food stamp agencies.

Pub. L. 98-369, § 453(b)(5), amended directory language of Pub. L. 96-249, § 127(a)(1). See 1980 Amendment note below.

Subsec. (I)(8). Pub. L. 98-369, § 453(b)(6), directed that the par. (7) added by Pub. L. 96-265 be redesignated as par. (8). See 1980 Amendment note below.

Subsec. (I)(8)(A). Pub. L. 98-378, § 19(b)(2), substituted “social security account numbers, net earnings” for “net earnings”.

Subsec. (I)(9). Pub. L. 98-369, § 453(a), added par. (9).

Subsec. (I)(10). Pub. L. 98-369, § 2653(b)(3)(A), added par. (10).

Subsec. (I)(11). Pub. L. 98-378, § 21(f)(1), added par. (11).

Subsec. (p)(3)(A). Pub. L. 98-378, § 21(f)(2), substituted “(10), or (11)” for “or (10).”

Pub. L. 98-369, § 2653(b)(3)(B)(i), substituted “(9), or (10)” for “or (9).”

Pub. L. 98-369, § 453(b)(1), which directed that “(5), (7), (8), or (9)” be substituted for “(5), or (7)”, was executed

by substituting “(5), (7), (8), or (9)” for “(5), (7), or (8)” to reflect the probable intent of Congress.

Subsec. (p)(4). Pub. L. 98-378, §21(f)(3), substituted “(10), or (11)” for “or (10)” in provisions preceding subpar. (A).

Pub. L. 98-369, §2653(b)(3)(B)(ii), substituted “(I)(1), (2), (3), (5), or (10)” for “(I)(1), (2), (3), or (5)” in provisions preceding subpar. (A).

Pub. L. 98-369, §453(b)(2), which directed that “(7), (8), or (9)” be substituted for “or (7)” in provisions preceding subpar. (A), was executed by substituting “(7), (8), or (9)” for “(7), or (8)” to reflect the probable intent of Congress.

Subsec. (p)(4)(F)(i). Pub. L. 98-369, §453(b)(3), which directed that “(I)(6), (7), (8), or (9)” be substituted for “(I)(6) or (7)”, was executed by substituting “(I)(6), (7), (8), or (9)” for “(I)(6), (7), or (8)” to reflect the probable intent of Congress.

Subsec. (p)(4)(F)(ii). Pub. L. 98-378, §21(f)(4), substituted “(10), or (11)” for “or (10)”.

Pub. L. 98-369, §2653(b)(3)(B)(iii), substituted “(I)(1), (2), (3), (5), or (10)” for “(I)(1), (2), (3), or (5)”.

1983—Subsec. (h)(6). Pub. L. 98-21, §121(c)(3)(A), added par. (6).

Subsec. (m)(2). Pub. L. 97-452 substituted “sections 3711, 3717, and 3718 of title 31” for “section 3 of the Federal Claims Collection Act of 1966 (31 U.S.C. 952)”, wherever appearing.

Subsec. (p)(4). Pub. L. 98-21, §121(c)(3)(B), inserted “(h)(6),” after “(h)(2),” in introductory provisions.

Subsec. (p)(4)(F)(ii). Pub. L. 98-21, §121(c)(3)(B), inserted “(h)(6),” after “(h)(2),”.

1982—Subsec. (a)(3). Pub. L. 97-365, §8(c)(1), substituted “paragraph (2) or (4)(B) of subsection (m)” for “subsection (m)(4)(B)”.

Subsec. (i)(1) to (5). Pub. L. 97-248, §356(a), added pars. (1) to (5). Former pars. (1) to (5) were struck out.

Subsec. (i)(6). Pub. L. 97-248, §356(a), added par. (6). Former par. (6) redesignated (7).

Subsec. (i)(7). Pub. L. 97-258, §3(f)(4), substituted “section 713 of title 31, United States Code” for “section 117 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 67)” in subpar. (A)(i). Notwithstanding the directory language that amendment be made to subsec. (i)(6), the amendment was executed to subsec. (i)(7) to reflect the probable intent of Congress and the intervening redesignation of subsec. (i)(6) as (i)(7) by Pub. L. 97-248.

Pub. L. 97-248, §§356(a), 358(a), (b), redesignated former par. (6) as (7) and, in par. (7) as so redesignated, substituted “subparagraph (C)” for “subparagraph (B)” in subpar. (A), added subpar. (B), redesignated former subpar. (B) as (C), and in subpar. (C) as so redesignated substituted “subparagraph (A) or (B)” for “subparagraph (A)”.

Subsec. (I)(3). Pub. L. 97-365, §7(a), substituted provisions relating to the disclosure to heads of Federal agencies administering Federal loan programs whether or not an applicant for a loan under such program has a tax delinquent account, for provisions which related to disclosure of returns and return information to Privacy Protection Study Commission.

Subsec. (I)(4)(A)(ii). Pub. L. 97-258, §3(f)(5), substituted “section 330 of title 31, United States Code” for “section 3 of the Act of July 7, 1884 (23 Stat. 258; 31 U.S.C. 1026)”.

Subsec. (m)(2). Pub. L. 97-365, §8(a), designated existing provisions as subpar. (A), inserted reference to exception provided by subpar. (B) and substituted “disclose the mailing address of a taxpayer for use by officers, employees, or agents of a Federal agency for purposes of locating such taxpayer” for “disclose the mailing address of a taxpayer to officers and employees of an agency personally and directly engaged in, and solely for their use in, preparation for any administrative or judicial proceeding (or investigation which may result in such a proceeding)”, and added subpar. (B).

Pub. L. 97-258, §3(f)(6), substituted “section 3711 of title 31, United States Code” for “section 3 of the Federal Claims Collection Act of 1966”.

Subsec. (p)(3)(A). Pub. L. 97-248, §356(b)(1)(A), substituted “(7)(A)(ii)” for “(6)(A)(ii)”.

Subsec. (p)(3)(C)(i). Pub. L. 97-365, §7(b)(1), substituted “(I)(6)” for “(I)(3) or (6)”.

Pub. L. 97-248, §356(b)(1)(B), inserted “, (i)(3)(B)(i),” after “described in subsection (d)”.

Subsec. (p)(3)(C)(i)(II). Pub. L. 97-248, §356(b)(1)(C), inserted “or otherwise” after “such requests”.

Subsec. (p)(4). Pub. L. 97-365, §7(b)(2), substituted “(I)(1), (2), (3),” for “(I)(1), (2),” and “(I)(6),” for “(I)(3), (6),” in introductory provisions, and in subpar. (F)(ii) substituted “(I)(1), (2), (3), or (5), or (o)(1),” for “(I)(1), (2), or (5), or (o)(1), the commission described in subsection (I)(3)”.

Pub. L. 97-365, §8(b), inserted last sentence providing that in the case of any agency which receives any mailing address under subsection (m)(2) or (4) and which discloses any such mailing address to any agent, this paragraph shall apply to such agency and each such agent (except that, in the case of an agent, any report to the Secretary or other action with respect to the Secretary shall be made or taken through such agency).

Pub. L. 97-248, §356(b)(1)(D), (E), substituted “(i)(1), (2), (3), or (5)” for “(i)(1), (2), or (5)” wherever appearing, and inserted “, (i)(3)(B)(i),” after “(d)” wherever appearing.

Subsec. (p)(6)(B)(i). Pub. L. 97-248, §356(b)(1)(F), substituted “subsection (i)(7)(A)(ii)” for “subsection (i)(6)(A)(ii)”.

1981—Subsec. (b)(2). Pub. L. 97-34 inserted prohibition against disclosure of methods for selection of tax returns for audit.

1980—Subsec. (d). Pub. L. 96-598 designated existing provision as par. (1), inserted heading “In general” and in text substituted “to receive the returns” for “to receive the return”, and added par. (2).

Subsec. (e)(4). Pub. L. 96-589, §3(c)(1), added par. (4). Former par. (4), relating to public inspection of returns of persons whose property was in the hands of a trustee in bankruptcy or receiver, was struck out.

Subsec. (e)(5). Pub. L. 96-589, §3(c)(1), added par. (5). Former par. (5) redesignated (6).

Subsec. (e)(6). Pub. L. 96-589, §3(c)(1), (2), redesignated former par. (5) as (6), and in par. (6) as so redesignated, inserted reference to par. (5). Former par. (6) redesignated (7).

Subsec. (e)(7). Pub. L. 96-589, §3(c)(1), redesignated former par. (6) as (7).

Subsec. (I)(7). Pub. L. 96-249, §127(a)(1), as amended by Pub. L. 96-611, §11(a)(1), and Pub. L. 98-369, §453(b)(5), added par. (7). Paragraph as originally enacted by Pub. L. 96-249 was designated subsec. (i)(7), but was redesignated subsec. (I)(7) through amendment by Pub. L. 96-611 and Pub. L. 98-369.

Subsec. (I)(8). Pub. L. 96-265, §408(a)(1), as amended by Pub. L. 96-611, §11(a)(2)(A), added par. (8). Paragraph as originally enacted by Pub. L. 96-265 was designated (7), but was redesignated (8) through the amendment by Pub. L. 96-611.

Subsec. (m)(4)(A). Pub. L. 96-499 substituted references to Secretary of Education for references to Commissioner of Education, designated existing provisions in part as cl. (i) and, as so designated, inserted reference to part B of title IV of the Higher Education Act of 1965, added cl. (ii), and provided that such disclosures were for use only by officers, employees, or agents of the Department of Education.

Subsec. (m)(4)(B). Pub. L. 96-499 substituted references to Secretary of Education for references to Commissioner of Education, designated existing provisions in part as cl. (ii), and added cl. (i).

Subsec. (p)(3)(A). Pub. L. 96-265, §408(a)(2)(A), as amended by Pub. L. 96-611, §11(a)(2)(B)(i), substituted “(I)(1), (4)(B), (5), (7), or (8)” for “(I)(1), (4)(B), (5), or (7)”. Section 408(a)(2)(A) of Pub. L. 96-265 was amended by Pub. L. 96-611 to reflect the redesignations of subsec. (I)(7) and (8) by Pub. L. 96-611.

Pub. L. 96-249, §127(a)(2)(A), substituted “(I)(1), (4)(B), (5), or (7)” for “(I)(1) or (4)(B) or (5)”.

Subsec. (p)(4). Pub. L. 96-265, §408(a)(2)(B), as amended by Pub. L. 96-611, §11(a)(2)(B)(ii), substituted “(l)(3), (6), (7), or (8)” for “(l)(3), (6), or (7)” in introductory provisions. Section 408(a)(2)(B) of Pub. L. 96-265 was amended by Pub. L. 96-611 to reflect the redesignations of subsec. (l)(7) and (8) by Pub. L. 96-611.

Pub. L. 96-249, §127(a)(2)(B), substituted “(l)(3), (6), or (7)” for “(l)(3) or (6)” in provisions preceding subpar. (A).

Subsec. (p)(4)(F)(i). Pub. L. 96-265, §408(a)(2)(C), as amended by Pub. L. 96-611, §11(a)(2)(B)(iii), substituted “(l)(6), (7), or (8)” for “(l)(6) or (7)”. Section 408(a)(2)(C) of Pub. L. 96-265 was amended by Pub. L. 96-611 to reflect the redesignations of subsec. (l)(7) and (8) by Pub. L. 96-611.

Pub. L. 96-249, 127(a)(2)(C), substituted “(l)(6) or (7)” for “(l)(6)”.

1978—Subsec. (a)(3). Pub. L. 95-600, §701(bb)(1)(B), inserted “, subsection (m)(4)(B),” after “subsection (e)(1)(D)(iii)”.

Subsec. (d). Pub. L. 95-600, §701(bb)(2), inserted “31,” after “21, 23, 24.”

Subsec. (h)(2). Pub. L. 95-600, §503(a), substituted “In a matter involving tax administration, a” for “A”, “officers and employees” for “attorneys” after “open to inspection by or disclosure to”, inserted “any proceeding before a Federal grand jury or” after “for their use in”, and struck out “in a matter involving tax administration” after “or any Federal or State court”.

Subsec. (h)(2)(A). Pub. L. 95-600, §503(b)(1), substituted “the proceeding” for “such proceeding” and inserted “or the proceeding arose out of, or in connection with, determining the taxpayer’s civil or criminal liability, or the collection of such civil liability in respect of any tax imposed under this title”.

Subsec. (h)(4)(A). Pub. L. 95-600, §503(b)(2), substituted “the taxpayer is a party to the proceeding, or the proceeding arose out of, or in connection with, determining the taxpayer’s civil or criminal liability, or the collection of such civil liability, in respect of any tax imposed under this title” for “if the taxpayer is a party to such proceeding”.

Subsec. (i)(2), (3). Pub. L. 95-600, §701(bb)(3), (4), inserted provisions relating to name and address of taxpayer not being treated as return information.

Subsec. (k)(4). Pub. L. 95-600, §701(bb)(5), struck out reference to income tax in heading and inserted provisions relating to gift and estate tax and exchange of tax information.

Subsec. (m). Pub. L. 95-600, §701(bb)(1)(A), reenacted pars. (1) to (3) without change and added par. (4).

1977—Subsec. (m). Pub. L. 95-210 changed the statement in the existing provisions describing the Secretary’s authority by substituting provisions that the Secretary “may disclose” for provisions under which the Secretary was “authorized to disclose”, inserted headings at beginning of existing pars. (1) and (2), and added par. (3).

1976—Pub. L. 94-455 among other changes, substituted provisions treating income tax returns as public records and allowing inspection only under regulation approved by the President except in certain enumerated situations for provisions treating return information as confidential and not subject to disclosure except in limited situations and inserted provisions defining “return” and “return information” and provisions prohibiting tax information from being furnished by the Internal Revenue Service to another agency unless the other agency establishes procedures for safeguarding the information it receives.

Subsec. (g). Pub. L. 94-202 added subsec. (g) relating to disclosure of information to Secretary of Health, Education, and Welfare.

1974—Subsec. (g). Pub. L. 93-406 added subsec. (g) relating to disclosure of information with respect to deferred compensation plans.

1966—Pub. L. 89-713 substituted “disclosure of information as to persons filing income tax returns” for “lists of taxpayers” in section catchline and, in subsec. (f), substituted provisions authorizing the furnishing to

an inquirer of the information as to whether or not a person has filed an income tax return in a designated internal revenue district for a particular taxable year for provisions directing the preparation of lists containing the name and post-office address of each person making an income tax return in an internal revenue district to be made available for public inspection in the office of the principal internal revenue officer for the internal revenue district in which the return was filed.

1965—Subsec. (a)(2). Pub. L. 89-44 substituted “B and C” for “B, C, and D”.

1964—Subsec. (a)(2). Pub. L. 88-563 inserted reference to chapter 41.

### Statutory Notes and Related Subsidiaries

#### CHANGE OF NAME

Words “magistrate judge” substituted for “magistrate” wherever appearing in subsec. (i) pursuant to section 321 of Pub. L. 101-650, set out as a note under section 631 of Title 28, Judiciary and Judicial Procedure.

#### EFFECTIVE DATE OF 2020 AMENDMENT

Pub. L. 116-260, div. N, title II, §283(c), Dec. 27, 2020, 134 Stat. 1985, provided that: “The amendments made by this section [amending this section, section 7213 of this title, and section 1306 of Title 42, The Public Health and Welfare] shall apply to disclosures made on or after the date of the enactment of this Act [Dec. 27, 2020].”

Pub. L. 116-260, div. N, title II, §284(a)(4), Dec. 27, 2020, 134 Stat. 1986, provided that: “The amendments made by this subsection [amending this section] shall apply to disclosures made after the date of the enactment of the FUTURE Act (Public Law 116-91) [Dec. 19, 2019].”

Pub. L. 116-260, div. FF, title I, §102(c), Dec. 27, 2020, 134 Stat. 3084, provided that: “The amendments made by this section [amending this section, section 7213 of this title, and section 1306 of Title 42, The Public Health and Welfare] shall apply to disclosures made on or after the date of the enactment of this Act [Dec. 27, 2020].”

Pub. L. 116-260, div. FF, title I, §103(a)(4), Dec. 27, 2020, 134 Stat. 3086, provided that: “The amendments made by this subsection [amending this section] shall apply to disclosures made after the date of the enactment of the FUTURE Act (Public Law 116-91) [Dec. 19, 2019].”

Pub. L. 116-136, div. A, title III, §3516(b), Mar. 27, 2020, 134 Stat. 407, provided that: “The amendments made by this section [amending this section] shall apply as if included in the enactment of the FUTURE Act (Public Law 116-91).”

#### EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-91, §3(d), Dec. 19, 2019, 133 Stat. 1192, provided that: “The amendments made by this section [amending this section] shall apply to disclosures after the date of the enactment of this Act [Dec. 19, 2019].”

Pub. L. 116-25, title I, §1405(c)(1), July 1, 2019, 133 Stat. 1000, provided that: “The amendments made by subsection (a) [amending this section and section 7213 of this title] shall apply to disclosures made after the date of the enactment of this Act [July 1, 2019].”

Pub. L. 116-25, title II, §2004(c), July 1, 2019, 133 Stat. 1004, provided that: “The amendments made by this section [amending this section] shall apply to disclosures made after December 31, 2022.”

Pub. L. 116-25, title II, §2202(c), July 1, 2019, 133 Stat. 1012, provided that: “The amendments made by this section [amending this section] shall apply to disclosures made after the date which is 180 days after the date of the enactment of this Act [July 1, 2019].”

#### EFFECTIVE DATE OF 2016 AMENDMENT

Pub. L. 114-184, §2(c), June 30, 2016, 130 Stat. 537, provided that: “The amendments made by this section



[amending this section and section 7213 of this title] shall apply to disclosures made after the date of the enactment of this Act [June 30, 2016].”

#### EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-113, div. Q, title IV, § 403(b), Dec. 18, 2015, 129 Stat. 3118, provided that: “The amendment made by this section [amending this section] shall apply to disclosures made on or after the date of the enactment of this Act [Dec. 18, 2015].”

Pub. L. 114-94, div. C, title XXXII, § 32102(g)(3), Dec. 4, 2015, 129 Stat. 1736, provided that: “The amendment made by subsection (d) [amending this section] shall apply to disclosures made after the date of the enactment of this Act [Dec. 4, 2015].”

#### EFFECTIVE DATE OF 2013 AMENDMENT

Pub. L. 112-240, title II, § 209(c), Jan. 2, 2013, 126 Stat. 2326, provided that: “The amendments made by this section [amending this section and section 7213 of this title] shall take effect on the date of the enactment of this Act [Jan. 2, 2013].”

#### EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-198, § 4(e), July 2, 2010, 124 Stat. 1357, provided that: “The amendments made by this section [amending this section] shall apply to disclosures made after the date of the enactment of this Act [July 2, 2010].”

#### EFFECTIVE DATE OF 2009 AMENDMENT

Except as otherwise provided, amendment by Pub. L. 111-3 effective Apr. 1, 2009, see section 3 of Pub. L. 111-3, set out as an Effective Date note under section 1396 of Title 42, The Public Health and Welfare.

Pub. L. 111-3, title VII, § 702(f)(3), Feb. 4, 2009, 123 Stat. 111, provided that: “The amendments made by this subsection [amending this section] shall apply on or after the date of the enactment of this Act [Feb 4, 2009].”

#### EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-428, § 2(d), Oct. 15, 2008, 122 Stat. 4840, provided that: “The amendments made by this section [amending this section and section 7803 of this title] shall apply to disclosures made after December 31, 2008.”

Pub. L. 110-343, div. C, title IV, § 402(c), Oct. 3, 2008, 122 Stat. 3876, provided that: “The amendments made by this section [amending this section] shall apply to disclosures after the date of the enactment of this Act [Oct. 3, 2008].”

Amendment by Pub. L. 110-328 applicable to refunds payable under section 6402 of this title on or after Sept. 30, 2008, see section 3(e) of Pub. L. 110-328, set out as a note under section 3304 of this title.

Amendment of this section and repeal of Pub. L. 110-234 by Pub. L. 110-246 effective May 22, 2008, the date of enactment of Pub. L. 110-234, except as otherwise provided, see section 4 of Pub. L. 110-246, set out as a note under section 8701 of Title 7, Agriculture.

Amendment by section 4002(b)(1)(B), (H), (2)(O) of Pub. L. 110-246 effective Oct. 1, 2008, see section 4407 of Pub. L. 110-246, set out as a note under section 1161 of Title 2, The Congress.

Pub. L. 110-245, title I, § 108(c), June 17, 2008, 122 Stat. 1631, provided that: “The amendment made by subsection (a) [amending this section] shall apply to requests made after September 30, 2008.”

#### EFFECTIVE DATE OF 2007 AMENDMENT

Pub. L. 110-142, § 8(c)(2), Dec. 20, 2007, 121 Stat. 1807, provided that: “The amendment made by this subsection [amending this section] shall take effect on the date of the enactment of this Act [Dec. 20, 2007].”

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 OF 2006 AMENDMENT

Pub. L. 109-432, div. A, title I, § 122(a)(2), Dec. 20, 2006, 120 Stat. 2944, provided that: “The amendment made by paragraph (1) [amending this section] shall apply to disclosures after December 31, 2006.”

Pub. L. 109-432, div. A, title I, § 122(b)(2), Dec. 20, 2006, 120 Stat. 2944, provided that: “The amendments made by paragraph (1) [amending this section] shall apply to disclosures after December 31, 2006.”

Pub. L. 109-432, div. A, title I, § 122(c)(2), Dec. 20, 2006, 120 Stat. 2944, provided that: “The amendment made by paragraph (1) [amending this section] shall apply to requests made after December 31, 2006.”

Pub. L. 109-432, div. A, title IV, § 421(c), Dec. 20, 2006, 120 Stat. 2972, provided that: “The amendments made by this section [amending this section] shall apply to disclosures made after December 31, 2006.”

Pub. L. 109-280, title XII, § 1224(c), Aug. 17, 2006, 120 Stat. 1093, provided that: “The amendments made by this section [amending this section and sections 6104, 7213, 7213A, and 7431 of this title] shall take effect on the date of the enactment of this Act [Aug. 17, 2006] but shall not apply to requests made before such date.”

#### EFFECTIVE DATE OF 2005 AMENDMENT

Pub. L. 109-135, title III, § 305(a)(2), Dec. 21, 2005, 119 Stat. 2609, provided that: “The amendment made by paragraph (1) [amending this section] shall apply to disclosures after December 31, 2005.”

Pub. L. 109-135, title III, § 305(b)(2), Dec. 21, 2005, 119 Stat. 2609, provided that: “The amendments made by paragraph (1) [amending this section] shall apply to disclosures after December 31, 2005.”

Pub. L. 109-135, title III, § 305(c)(2), Dec. 21, 2005, 119 Stat. 2609, provided that: “The amendment made by paragraph (1) [amending this section] shall apply to requests made after December 31, 2005.”

Pub. L. 109-135, title IV, § 406(b), Dec. 21, 2005, 119 Stat. 2634, provided that: “The amendment made by this section [amending this section] shall take effect as if included in section 201 of the Victims of Terrorism Tax Relief Act of 2001 [Pub. L. 107-134].”

#### EFFECTIVE DATE OF 2004 AMENDMENTS

Amendment by Pub. L. 108-357 applicable to disclosures of return or return information with respect to taxable years beginning after Dec. 31, 2004, see section 413(d)(2) of Pub. L. 108-357, set out as an Effective and Termination Dates of 2004 Amendments note under section 1 of this title.

Pub. L. 108-311, title III, § 311(b), Oct. 4, 2004, 118 Stat. 1181, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Oct. 4, 2004].”

Pub. L. 108-311, title III, § 320(c), Oct. 4, 2004, 118 Stat. 1182, provided that:

“(1) IN GENERAL.—The amendments made by subsection (a) [amending this section] shall apply to disclosures on or after the date of the enactment of this Act [Oct. 4, 2004].

“(2) SUBSECTION (b).—The amendment made by subsection (b) [amending this section] shall take effect as if included in section 201 of the Victims of Terrorism Tax Relief Act of 2001 [Pub. L. 107-134].”

#### EFFECTIVE DATE OF 2003 AMENDMENT

Pub. L. 108-89, title II, § 201(b), Oct. 1, 2003, 117 Stat. 1132, provided that: “The amendment made by subsection (a) [amending this section] shall apply to requests made after September 30, 2003.”

#### EFFECTIVE DATE OF 2002 AMENDMENTS

Amendment by Pub. L. 107-296 effective 60 days after Nov. 25, 2002, see section 4 of Pub. L. 107-296, set out as an Effective Date note under section 101 of Title 6, Domestic Security.

Pub. L. 107-147, title IV, § 416(c)(2), Mar. 9, 2002, 116 Stat. 55, provided that: “The amendments made by this

subsection [amending this section] shall take effect on the date of the enactment of this Act [Mar. 9, 2002].”

Pub. L. 107-134, title II, §201(d), Jan. 23, 2002, 115 Stat. 2444, provided that: “The amendments made by this section [amending this section and sections 6105 and 7213 of this title] shall apply to disclosures made on or after the date of the enactment of this Act [Jan. 23, 2002].”

#### EFFECTIVE DATE OF 2000 AMENDMENT

Amendment by section 1(a)(7) [title III, §304(a)] of Pub. L. 106-554 effective Dec. 21, 2000, see section 1(a)(7) [title III, §304(d)] of Pub. L. 106-554, set out as a note under section 6110 of this title.

Amendment by section 1(a)(7) [title III, §313(c)] of Pub. L. 106-554 effective as if included in the provisions of the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, to which such amendment relates, see section 1(a)(7) [title III, §313(f)] of Pub. L. 106-554, set out as a note under section 6015 of this title.

#### EFFECTIVE DATE OF 1999 AMENDMENT

Pub. L. 106-170, title V, §521(a)(3), Dec. 17, 1999, 113 Stat. 1925, provided that: “The amendments made by this subsection [amending this section and section 6110 of this title] shall take effect on the date of the enactment of this Act [Dec. 17, 1999].”

#### EFFECTIVE DATE OF 1998 AMENDMENTS

Amendment by section 4002(a), (h) of Pub. L. 105-277 effective as if included in the provision of the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, to which such amendment relates, see section 4002(k) of Pub. L. 105-277, set out as a note under section 1 of this title.

Pub. L. 105-277, div. J, title IV, §4006(a)(3), Oct. 21, 1998, 112 Stat. 2681-912, provided that: “The amendments made by this subsection [amending this section] shall apply to requests made on or after the date of the enactment of this Act [Oct. 21, 1998].”

Amendment by section 1101(b) of Pub. L. 105-206 effective July 22, 1998, see section 1101(d) of Pub. L. 105-206, set out as a note under section 7802 of this title.

Pub. L. 105-206, title III, §3702(c), July 22, 1998, 112 Stat. 777, provided that: “The amendments made by this section [amending this section] shall apply to requests made by the Archivist of the United States after the date of the enactment of this Act [July 22, 1998].”

Pub. L. 105-206, title III, §3708(b), July 22, 1998, 112 Stat. 779, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 22, 1998].”

Pub. L. 105-206, title III, §3711(d), July 22, 1998, 112 Stat. 781, provided that: “The amendments made by this section [amending this section and section 6402 of this title] (other than subsection (d)) shall apply to refunds payable under section 6402 of the Internal Revenue Code of 1986 after December 31, 1999.”

Pub. L. 105-206, title VI, §6019(d), July 22, 1998, 112 Stat. 823, provided that: “The amendments made by this section [amending this section and section 6104 of this title] shall take effect on the date of the enactment of this Act [July 22, 1998].”

Amendment by section 6023(22) of Pub. L. 105-206 effective July 22, 1998, see section 6023(32) of Pub. L. 105-206, set out as a note under section 34 of this title.

Amendment by sections 6007(f)(4), 6009(d), and 6012(b)(2), (4) of Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1997 AMENDMENTS

Pub. L. 105-34, title X, §1023(b), Aug. 5, 1997, 111 Stat. 923, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [Aug. 5, 1997].”

Pub. L. 105-34, title X, §1026(c), Aug. 5, 1997, 111 Stat. 925, provided that: “The amendments made by this section [amending this section and section 552a of Title 5, Government Organization and Employees] shall apply to levies issued after the date of the enactment of this Act [Aug. 5, 1997].”

Amendment by section 1201(b)(2) of Pub. L. 105-34 applicable to taxable years beginning after Dec. 31, 1997, see section 1201(c) of Pub. L. 105-34, set out as a note under section 59 of this title.

Pub. L. 105-34, title XII, §1205(d), Aug. 5, 1997, 111 Stat. 998, provided that: “The amendments made by this section [amending this section and sections 6311 and 7431 of this title] shall take effect on the day 9 months after the date of the enactment of this Act [Aug. 5, 1997].”

Pub. L. 105-34, title XII, §1283(c), Aug. 5, 1997, 111 Stat. 1038, provided that: “The amendments made by this section [amending this section] shall apply to judicial proceedings commenced after the date of the enactment of this Act [Aug. 5, 1997].”

Amendment by section 5514(a)(1), (2) of Pub. L. 105-33 effective as if included in section 110 of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, Pub. L. 104-193, at the time such section 110 became law, see section 5518(c) of Pub. L. 105-33, set out as a note under section 51 of this title.

Amendment by section 11024(b)(1)-(7) of Pub. L. 105-33 effective Oct. 1, 1997, except as otherwise provided in title XI of Pub. L. 105-33, see section 11721 of Pub. L. 105-33, set out as a note under section 4246 of Title 18, Crimes and Criminal Procedure.

#### EFFECTIVE DATE OF 1996 AMENDMENTS

Amendment by section 110(l)(2), (4), (5) of Pub. L. 104-193 effective July 1, 1997, with transition rules relating to State options to accelerate such date, rules relating to claims, actions, and proceedings commenced before such date, rules relating to closing out of accounts for terminated or substantially modified programs and continuance in office of Assistant Secretary for Family Support, and provisions relating to termination of entitlement under AFDC program, see section 116 of Pub. L. 104-193, as amended, set out as an Effective Date note under section 601 of Title 42, The Public Health and Welfare.

For effective date of amendment by section 316(g)(4) of Pub. L. 104-193, see section 395(a)-(c) of Pub. L. 104-193, set out as a note under section 654 of Title 42.

Pub. L. 104-168, title IV, §403(b), July 30, 1996, 110 Stat. 1460, provided that: “The amendment made by this section [amending this section] shall apply to requests made after the date of the enactment of this Act [July 30, 1996].”

Pub. L. 104-168, title IX, §902(b), July 30, 1996, 110 Stat. 1466, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [July 30, 1996].”

Pub. L. 104-168, title XII, §1206(c), July 30, 1996, 110 Stat. 1473, provided that: “The amendments made by this section [amending this section and section 7213 of this title] shall take effect on the date of the enactment of this Act [July 30, 1996].”

#### EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by section 108(h)(6) of Pub. L. 103-296 effective Mar. 31, 1995, see section 110(a) of Pub. L. 103-296, set out as a note under section 401 of Title 42, The Public Health and Welfare.

Pub. L. 103-296, title III, §311(c), Aug. 15, 1994, 108 Stat. 1526, provided that: “The amendments made by this section [amending this section and section 1306 of Title 42, The Public Health and Welfare] shall apply with respect to requests for information made after the date of the enactment of this Act [Aug. 15, 1994].”

#### EFFECTIVE DATE OF 1993 AMENDMENTS

Pub. L. 103-182, title V, §522(c)(1), Dec. 8, 1993, 107 Stat. 2161, which provided that the amendments made

by section 522 of Pub. L. 103-182 took effect on the date the North American Free Trade Agreement entered into force with respect to the United States (Jan. 1, 1994), was repealed by Pub. L. 116-113, title VI, § 601, Jan. 29, 2020, 134 Stat. 78, effective on the date the USMCA entered into force (July 1, 2020).

Pub. L. 103-66, title XIII, § 13401(b), Aug. 10, 1993, 107 Stat. 563, provided that: "The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [Aug. 10, 1993]."

Pub. L. 103-66, title XIII, § 13402(c), Aug. 10, 1993, 107 Stat. 565, provided that: "The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 10, 1993]."

Pub. L. 103-66, title XIII, § 13403(c), Aug. 10, 1993, 107 Stat. 565, provided that: "The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 10, 1993]."

Pub. L. 103-66, title XIII, § 13444(b), Aug. 10, 1993, 107 Stat. 570, provided that:

"(1) IN GENERAL.—Except as provided in paragraph (2), the amendment made by subsection (a) [amending this section] shall take effect on the date one year after the date of the enactment of this Act [Aug. 10, 1993]."

"(2) SPECIAL RULE.—The amendment made by subsection (a) shall take effect on the date 2 years after the date of the enactment of this Act in the case of any State if it is established to the satisfaction of the Secretary of the Treasury that—

"(A) under the law of such State as in effect on the date of the enactment of this Act, it is impossible for such State to enter into an agreement meeting the requirements of section 6103(d)(4)(B) of the Internal Revenue Code of 1986 (as added by subsection (a)), and

"(B) it is likely that such State will enter into such an agreement during the extension period under this paragraph."

#### EFFECTIVE DATE OF 1990 AMENDMENT

Pub. L. 101-508, title IV, § 4203(d), Nov. 5, 1990, 104 Stat. 1388-108, as amended by Pub. L. 103-432, title I, § 151(c)(8), Oct. 31, 1994, 108 Stat. 4436, provided that: "The amendments made [by] this section [amending this section and section 1395y of Title 42, The Public Health and Welfare] shall take effect on the date of the enactment of this Act [Nov. 5, 1990] and the amendment made by subsection (a)(2)(B) [amending this section] shall apply to requests made on or after such date."

[Pub. L. 103-432, title I, § 151(c)(8), Oct. 31, 1994, 108 Stat. 4436, provided that the amendment made by that section to section 4203(d) of Pub. L. 101-508, set out above, is effective as if included in the enactment of Pub. L. 101-508.]

Amendment by section 11101(d)(6) of Pub. L. 101-508 applicable to taxable years beginning after Dec. 31, 1990, see section 11101(e) of Pub. L. 101-508, set out as a note under section 1 of this title.

Amendment by section 11212(b)(3) of Pub. L. 101-508 effective Dec. 1, 1990, see section 11212(f)(2) of Pub. L. 101-508, set out as a note under section 4081 of this title.

Pub. L. 101-508, title XI, § 11313(b), Nov. 5, 1990, 104 Stat. 1388-455, provided that: "The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [Nov. 5, 1990]."

#### EFFECTIVE DATE OF 1989 AMENDMENT

Pub. L. 101-239, title VI, § 6202(a)(1)(D), Dec. 19, 1989, 103 Stat. 2228, provided that: "The amendments made by this paragraph [amending this section and section 7213 of this title] shall take effect on the date of the enactment of this Act [Dec. 19, 1989]."

#### EFFECTIVE DATE OF 1988 AMENDMENTS

Pub. L. 100-690, title VII, § 7601(b)(3), Nov. 18, 1988, 102 Stat. 4504, as amended by Pub. L. 101-647, title XXXIII, § 3302(a), Nov. 29, 1990, 104 Stat. 4917, provided that: "The amendments made by this subsection [amending this section] shall apply to requests made on or after the date of the enactment of this Act [Nov. 18, 1988],

but disclosures may be made pursuant to such amendments only during the 4-year period beginning on such date."

Pub. L. 100-690, title VII, § 7602(e), Nov. 18, 1988, 102 Stat. 4508, provided that: "The amendments made by this section [enacting section 7624 of this title and amending this section and section 7809 of this title] shall apply to information first provided more than 90 days after the date of the enactment of this Act [Nov. 18, 1988]."

Pub. L. 100-647, title I, § 1012(bb)(3)(C), Nov. 10, 1988, 102 Stat. 3534, provided that: "The amendments made by this paragraph [amending this section] shall take effect on the date of the enactment of the Tax Reform Act of 1986 [Oct. 22, 1986]."

Amendment by section 1014(e)(4) of Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

Pub. L. 100-485, title VII, § 701(b)(3), Oct. 13, 1988, 102 Stat. 2426, provided that:

"(A) IN GENERAL.—The amendments made by this subsection [amending this section and section 7213 of this title] shall take effect on the date of the enactment of this Act [Oct. 13, 1988]."

"(B) SPECIAL RULE.—Nothing in section 2653(c) of the Deficit Reduction Act of 1984 [Pub. L. 98-369, 26 U.S.C. 6402 note] shall be construed to limit the application of paragraph (10) of section 6103(i) of the Internal Revenue Code of 1986 (as amended by this subsection)."

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 1411(b) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 1411(c) of Pub. L. 99-514, set out as a note under section 1 of this title.

Pub. L. 99-514, title XV, § 1568(b), Oct. 22, 1986, 100 Stat. 2764, provided that: "The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Oct. 22, 1986]."

#### EFFECTIVE DATE OF 1985 AMENDMENT

Amendment by Pub. L. 99-92 effective Oct. 1, 1985, see section 10(a) of Pub. L. 99-92, set out as a note under section 296k of Title 42, The Public Health and Welfare.

#### EFFECTIVE DATE OF 1984 AMENDMENTS

Pub. L. 98-378, § 21(g), Aug. 16, 1984, 98 Stat. 1326, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that: "The amendments made by this section [amending this section, sections 6402 and 7213 of this title, and sections 654 and 664 of Title 42, The Public Health and Welfare] shall apply with respect to refunds payable under section 6402 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] after December 31, 1985."

Pub. L. 98-369, div. A, title IV, § 449(b), July 18, 1984, 98 Stat. 818, provided that: "The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [July 18, 1984]."

Amendment by section 453(a)-(b)(3), (6) of Pub. L. 98-369 effective on first day of first calendar month which begins more than 90 days after July 18, 1984, see section 456(a) of Pub. L. 98-369, set out as an Effective Date note under section 5101 of this title.

Amendment by section 2651(k) of Pub. L. 98-369 effective July 18, 1984, see section 2651(l)(1) of Pub. L. 98-369, set out as an Effective Date note under section 1320b-7 of Title 42, The Public Health and Welfare.

Amendment by section 2653(b)(3) of Pub. L. 98-369 applicable to refunds payable under section 6402 of this title after Dec. 31, 1985, see section 2653(c) of Pub. L. 98-369, as amended, set out as a note under section 6402 of this title.

Amendment by section 2663(j)(5)(E) of Pub. L. 98-369 effective July 18, 1984, but not to be construed as chang-

ing or affecting any right, liability, status or interpretation which existed (under the provisions of law involved) before that date, see section 2664(b) of Pub. L. 98-369, set out as a note under section 401 of Title 42, The Public Health and Welfare.

## EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 98-21 applicable to benefits received after Dec. 31, 1983, in taxable years ending after such date, except for any portion of a lump-sum payment of social security benefits received after Dec. 31, 1983, if the generally applicable payment date for such portion was before Jan. 1, 1984, see section 121(g) of Pub. L. 98-21, set out as an Effective Date note under section 86 of this title.

## EFFECTIVE DATE OF 1982 AMENDMENTS

Pub. L. 97-365, §7(c), Oct. 25, 1982, 96 Stat. 1753, provided that: "The amendments made by this section [amending this section] shall apply in the case of loan applications made after September 30, 1982."

Pub. L. 97-365, §8(d), Oct. 25, 1982, 96 Stat. 1754, provided that: "The amendments made by this section [amending this section and section 7213 of this title] shall take effect on the date of the enactment of this Act [Oct. 25, 1982]."

Pub. L. 97-248, title III, §356(c), Sept. 3, 1982, 96 Stat. 645, provided that: "The amendments made by this section [amending this section and section 7213 of this title] shall take effect on the day after the date of the enactment of this Act [Sept. 3, 1982]."

Pub. L. 97-248, title III, §358(c), Sept. 3, 1982, 96 Stat. 648, provided that: "The amendments made by this section [amending this section] shall take effect on the day after the date of the enactment of this Act [Sept. 3, 1982]."

## EFFECTIVE DATE OF 1981 AMENDMENT

Pub. L. 97-34, title VII, §701(b), Aug. 13, 1981, 95 Stat. 340, provided that: "The amendment made by subsection (a) [amending this section] shall apply to disclosures after July 19, 1981."

## EFFECTIVE DATE OF 1980 AMENDMENTS

Pub. L. 96-611, §11(a)(3), Dec. 28, 1980, 94 Stat. 3574, provided that: "The amendment made by paragraph (1) [amending section 127(a)(1) of Pub. L. 96-249, which amended this section] shall take effect on May 26, 1980 and the amendments made by paragraph (2) [amending section 408(a)(1), (2) of Pub. L. 96-265, which amended this section and section 7213 of this title] shall take effect on June 9, 1980."

Pub. L. 96-598, §3(b), Dec. 24, 1980, 94 Stat. 3488, provided that: "The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Dec. 24, 1980]."

Amendment by Pub. L. 96-589 applicable to bankruptcy cases commencing more than 90 days after Dec. 24, 1980, see section 7(b) of Pub. L. 96-589, set out as a note under section 108 of this title.

Pub. L. 96-499, title III, §302(c), Dec. 5, 1980, 94 Stat. 2604, provided that: "The amendments made by subsections (a) and (b) of this section [amending this section and section 7213 of this title] shall take effect on the date of the enactment of this Act [Dec. 5, 1980]."

Pub. L. 96-265, title IV, §408(a)(3), June 9, 1980, 94 Stat. 468, provided that: "The amendments made by this subsection [amending this section and section 7213 of this title] shall take effect on the date of the enactment of this Act [June 9, 1980]."

Pub. L. 96-249, title I, §127(a)(3), May 26, 1980, 94 Stat. 366, provided that: "The amendments made by this subsection [amending this section and section 7213 of this title] shall take effect on the date of the enactment of this Act [May 26, 1980]."

## EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-600, title VII, §701(bb)(8), Nov. 6, 1978, 92 Stat. 2923, provided that:

"(A) Except as provided in subparagraph (B), the amendments made by this subsection [amending this section and sections 7213 and 7217 of this title] shall take effect January 1, 1977.

"(B) The amendments made by paragraph (7) [amending section 7217 of this title] shall apply with respect to disclosures made after the date of the enactment of this Act [Nov. 6, 1978]."

## EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title XII, §1202(i), Oct. 4, 1976, 90 Stat. 1688, provided that: "The amendments made by this section [enacting section 7217 of this title, amending this section and sections 4102, 4924, 6108, 6323, 7213, 7513, 7809, and 7852 of this title, and repealing sections 6106 and 7515 of this title] take effect January 1, 1977."

## EFFECTIVE DATE OF 1974 AMENDMENT

Pub. L. 93-406, title II, §1022(h), Sept. 2, 1974, 88 Stat. 941, provided that the amendment made by that section is effective Sept. 2, 1974.

## EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-713 effective Nov. 2, 1966, see section 6 of Pub. L. 89-713, set out as a note under section 6091 of this title.

## EFFECTIVE DATE OF 1965 AMENDMENT

Pub. L. 89-44, title VII, §701(e), June 21, 1965, 79 Stat. 157, provided that: "Each amendment made by title VI [repealing section 7275 of this title and amending this section and sections 6415, 6416, 6802, 6806, 6808, 7012, 7272, and 7326 of this title], to the extent that it relates to any tax provision changed by this Act shall take effect in a manner consistent with the effective date for such changed tax provision."

## REGULATIONS

Pub. L. 106-170, title V, §521(c), Dec. 17, 1999, 113 Stat. 1927, provided that: "The Secretary of the Treasury or the Secretary's delegate shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of section 6103(b)(2)(C), and the last sentence of section 6110(b)(1), of the Internal Revenue Code of 1986, as added by this section."

Pub. L. 105-33, title XI, §11024(c), Aug. 5, 1997, 111 Stat. 722, provided that: "The Secretary may issue regulations governing the confidentiality of the information obtained pursuant to subsection (a) [111 Stat. 721] and the provisions of law amended by subsection (b) [amending this section and section 7213 of this title]."

Pub. L. 103-182, title V, §522(c)(2), Dec. 8, 1993, 107 Stat. 2161, which required temporary regulations to carry out subsec. (b)(14) of this section to be issued no later than 90 days after Dec. 8, 1993, was repealed by Pub. L. 116-113, title VI, §601, Jan. 29, 2020, 134 Stat. 78, effective on the date the USMCA entered into force (July 1, 2020).

## CONSTRUCTION OF 2002 AMENDMENT

Nothing in amendment by Pub. L. 107-210, other than provisions relating to COBRA continuation coverage and reporting requirements, to be construed as creating new mandate on any party regarding health insurance coverage, see section 203(f) of Pub. L. 107-210, set out as a Construction note under section 35 of this title.

## TRANSFER OF FUNCTIONS

For transfer of the functions, personnel, assets, and obligations of the United States Secret Service, including the functions of the Secretary of the Treasury relating thereto, to the Secretary of Homeland Security, and for treatment of related references, see sections 381, 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6.

For transfer of functions, personnel, assets, and liabilities of the United States Customs Service of the

Department of the Treasury, including functions of the Secretary of the Treasury relating thereto, to the Secretary of Homeland Security, and for treatment of related references, see sections 203(1), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6. For establishment of U.S. Customs and Border Protection in the Department of Homeland Security, treated as if included in Pub. L. 107–296 as of Nov. 25, 2002, see section 211 of Title 6, as amended generally by Pub. L. 114–125, and section 802(b) of Pub. L. 114–125, set out as a note under section 211 of Title 6.

REQUIREMENT TO DESIGNATE THE INSPECTOR GENERAL OF THE DEPARTMENT OF EDUCATION AS AN AUTHORIZED PERSON

Pub. L. 116–91, §3(e), Dec. 19, 2019, 133 Stat. 1192, provided that: “The Secretary of Education shall authorize and designate the Inspector General of the Department of Education as an authorized person under subparagraph (E)(i) of section 6103(l)(13) of the Internal Revenue Code of 1986 for purposes of subparagraphs (A), (B), and (C) of such section.”

REPORT TO TREASURY

Pub. L. 116–91, §3(f), Dec. 19, 2019, 133 Stat. 1192, provided that: “The Secretary of Education shall annually submit a written report to the Secretary of the Treasury—

- “(1) regarding redisclosures of return information under subparagraph (D)(iii) of section 6103(l)(13) of the Internal Revenue Code of 1986, including the number of such redisclosures; and
- “(2) regarding any unauthorized use, access, or disclosure of return information disclosed under such section.”

REPORT TO CONGRESS

Pub. L. 116–91, §3(g), Dec. 19, 2019, 133 Stat. 1192, provided that: “The Secretary of the Treasury (or the Secretary’s designee) shall annually submit a written report to Congress regarding disclosures under section 6103(l)(13) of the Internal Revenue Code of 1986, including information provided to the Secretary under subsection (f).”

DISCLOSURE OF TAXPAYER INFORMATION FOR THIRD-PARTY INCOME VERIFICATION

Pub. L. 116–25, title II, §2201, July 1, 2019, 133 Stat. 1011, provided that:

“(a) IN GENERAL.—Not later than 1 year after the close of the 2-year period described in subsection (d)(1), the Secretary of the Treasury or the Secretary’s delegate (hereafter referred to in this section as the ‘Secretary’) shall implement a program to ensure that any qualified disclosure—

- “(1) is fully automated and accomplished through the internet; and
- “(2) is accomplished in as close to real-time as is practicable.

“(b) QUALIFIED DISCLOSURE.—For purposes of this section, the term ‘qualified disclosure’ means a disclosure under section 6103(c) of the Internal Revenue Code of 1986 of returns or return information by the Secretary to a person seeking to verify the income or creditworthiness of a taxpayer who is a borrower in the process of a loan application.

“(c) APPLICATION OF SECURITY STANDARDS.—The Secretary shall ensure that the program described in subsection (a) complies with applicable security standards and guidelines.

“(d) USER FEE.—

“(1) IN GENERAL.—During the 2-year period beginning on the first day of the sixth calendar month beginning after the date of the enactment of this Act [July 1, 2019], the Secretary shall assess and collect a fee for qualified disclosures (in addition to any other fee assessed and collected for such disclosures) at

such rates as the Secretary determines are sufficient to cover the costs related to implementing the program described in subsection (a), including the costs of any necessary infrastructure or technology.

“(2) DEPOSIT OF COLLECTIONS.—Amounts received from fees assessed and collected under paragraph (1) shall be deposited in, and credited to, an account solely for the purpose of carrying out the activities described in subsection (a). Such amounts shall be available to carry out such activities without need of further appropriation and without fiscal year limitation.”

ANNUAL REPORT REGARDING ADVANCE PRICING AGREEMENTS

Pub. L. 106–170, title V, §521(b), Dec. 17, 1999, 113 Stat. 1925, provided that:

“(1) IN GENERAL.—Not later than 90 days after the end of each calendar year, the Secretary of the Treasury shall prepare and publish a report regarding advance pricing agreements.

“(2) CONTENTS OF REPORT.—The report shall include the following for the calendar year to which such report relates:

“(A) Information about the structure, composition, and operation of the advance pricing agreement program office.

“(B) A copy of each model advance pricing agreement.

“(C) The number of—

“(i) applications filed during such calendar year for advance pricing agreements;

“(ii) advance pricing agreements executed cumulatively to date and during such calendar year;

“(iii) renewals of advance pricing agreements issued;

“(iv) pending requests for advance pricing agreements;

“(v) pending renewals of advance pricing agreements;

“(vi) for each of the items in clauses (ii) through (v), the number that are unilateral, bilateral, and multilateral, respectively;

“(vii) advance pricing agreements revoked or canceled, and the number of withdrawals from the advance pricing agreement program; and

“(viii) advance pricing agreements finalized or renewed by industry.

“(D) General descriptions of—

“(i) the nature of the relationships between the related organizations, trades, or businesses covered by advance pricing agreements;

“(ii) the covered transactions and the business functions performed and risks assumed by such organizations, trades, or businesses;

“(iii) the related organizations, trades, or businesses whose prices or results are tested to determine compliance with transfer pricing methodologies prescribed in advance pricing agreements;

“(iv) methodologies used to evaluate tested parties and transactions and the circumstances leading to the use of those methodologies;

“(v) critical assumptions made and sources of comparables used;

“(vi) comparable selection criteria and the rationale used in determining such criteria;

“(vii) the nature of adjustments to comparables or tested parties;

“(viii) the nature of any ranges agreed to, including information regarding when no range was used and why, when interquartile ranges were used, and when there was a statistical narrowing of the comparables;

“(ix) adjustment mechanisms provided to rectify results that fall outside of the agreed upon advance pricing agreement range;

“(x) the various term lengths for advance pricing agreements, including rollback years, and the number of advance pricing agreements with each such term length;

“(xi) the nature of documentation required; and

“(xii) approaches for sharing of currency or other risks.

“(E) Statistics regarding the amount of time taken to complete new and renewal advance pricing agreements.

“(F) A detailed description of the Secretary of the Treasury’s efforts to ensure compliance with existing advance pricing agreements.

“(3) CONFIDENTIALITY.—The reports required by this subsection shall be treated as authorized by the Internal Revenue Code of 1986 for purposes of section 6103 of such Code, but the reports shall not include information—

“(A) which would not be permitted to be disclosed under section 6110(c) of such Code if such report were a written determination as defined in section 6110 of such Code; or

“(B) which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

“(4) FIRST REPORT.—The report for calendar year 1999 shall include prior calendar years after 1990.”

#### PROCEDURES FOR AUTHORIZING DISCLOSURE ELECTRONICALLY

Pub. L. 105-206, title II, §2003(e), July 22, 1998, 112 Stat. 725, provided that: “The Secretary shall establish procedures for any taxpayer to authorize, on an electronically filed return, the Secretary to disclose information under section 6103(c) of the Internal Revenue Code of 1986 to the preparer of the return.”

#### ELECTRONIC ACCESS TO ACCOUNT INFORMATION

Pub. L. 105-206, title II, §2005, July 22, 1998, 112 Stat. 726, provided that:

“(a) IN GENERAL.—Not later than December 31, 2006, the Secretary of the Treasury or the Secretary’s delegate shall develop procedures under which a taxpayer filing returns electronically (and their designees under section 6103(c) of the Internal Revenue Code of 1986) would be able to review the taxpayer’s account electronically, but only if all necessary safeguards to ensure the privacy of such account information are in place.

“(b) REPORT.—Not later than December 31, 2003, the Secretary of the Treasury shall report on the progress the Secretary is making on the development of procedures under subsection (a) to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate.”

#### CONFIDENTIALITY OF TAX RETURN INFORMATION

Pub. L. 105-206, title III, §3802, July 22, 1998, 112 Stat. 782, provided that: “The Joint Committee on Taxation and the Secretary of the Treasury shall each conduct a separate study of the scope and use of provisions regarding taxpayer confidentiality, and shall report the findings of such study, together with such recommendations as the Committee or the Secretary deems appropriate, to the Congress not later than 18 months after the date of the enactment of this Act [July 22, 1998]. Such study shall examine—

“(1) the present protections for taxpayer privacy;

“(2) any need for third parties to use tax return information;

“(3) whether greater levels of voluntary compliance may be achieved by allowing the public to know who is legally required to file tax returns, but does not file tax returns;

“(4) the interrelationship of the taxpayer confidentiality provisions in the Internal Revenue Code of 1986 with such provisions in other Federal law, including section 552a of title 5, United States Code (commonly known as the ‘Freedom of Information Act’) [probably should be a reference to the Privacy Act];

“(5) the impact on taxpayer privacy of the sharing of income tax return information for purposes of enforcement of State and local tax laws other than in-

come tax laws, and including the impact on the taxpayer privacy intended to be protected at the Federal, State, and local levels under Public Law 105-35, the Taxpayer Browsing Protection Act of 1997 [see Tables for classification]; and

“(6) whether the public interest would be served by greater disclosure of information relating to tax exempt organizations described in section 501 of the Internal Revenue Code of 1986.”

#### COMBINED EMPLOYMENT TAX REPORTING DEMONSTRATION PROJECT

Pub. L. 105-34, title IX, §976(a), (b), Aug. 5, 1997, 111 Stat. 898, provided that:

“(a) IN GENERAL.—The Secretary of the Treasury shall provide for a demonstration project to assess the feasibility and desirability of expanding combined Federal and State tax reporting.

“(b) DESCRIPTION OF DEMONSTRATION PROJECT.—The demonstration project under subsection (a) shall be—

“(1) carried out between the Internal Revenue Service and the State of Montana for a period ending with the date which is 5 years after the date of the enactment of this Act [Aug. 5, 1997].

“(2) limited to the reporting of employment taxes, and

“(3) limited to the disclosure of the taxpayer identity (as defined in section 6103(b)(6) of such Code) and the signature of the taxpayer.”

#### PROCEDURES AND POLICIES TO SAFEGUARD CONFIDENTIALITY OF TAXPAYER INFORMATION

Pub. L. 109-115, div. A, title II, §203, Nov. 30, 2005, 119 Stat. 2438, which provided that the Internal Revenue Service was to institute and enforce policies and procedures that would safeguard the confidentiality of taxpayer information, was from the Department of the Treasury Appropriations Act, 2006 and was repeated in provisions of subsequent appropriations acts which are not set out in the Code. Similar provisions were also contained in the following prior appropriations acts:

Pub. L. 108-447, div. H, title II, §203, Dec. 8, 2004, 118 Stat. 3240.

Pub. L. 108-199, div. F, title II, §203, Jan. 23, 2004, 118 Stat. 318.

Pub. L. 108-7, div. J, title I, §103, Feb. 20, 2003, 117 Stat. 437.

Pub. L. 107-67, title I, §103, Nov. 12, 2001, 115 Stat. 523.

Pub. L. 106-554, §1(a)(3) [title I, §103], Dec. 21, 2000, 114 Stat. 2763, 2763A-132.

Pub. L. 106-58, title I, §103, Sept. 29, 1999, 113 Stat. 437.

Pub. L. 105-277, div. A, §101(h) [title I, §105], Oct. 21, 1998, 112 Stat. 2681-480, 2681-488.

Pub. L. 105-61, title I, §105, Oct. 10, 1997, 111 Stat. 1282.

Pub. L. 104-208, div. A, title I, §101(f) [title I, §114], Sept. 30, 1996, 110 Stat. 3009-314, 3009-325.

Pub. L. 104-52, title I, §105, Nov. 19, 1995, 109 Stat. 476.

Pub. L. 103-329, title I, §108, Sept. 30, 1994, 108 Stat. 2390.

Pub. L. 103-123, title I, §107, Oct. 28, 1993, 107 Stat. 1234.

#### CONFIDENTIALITY OF TAX RETURN INFORMATION

Pub. L. 101-647, title XXXIII, §3304, Nov. 29, 1990, 104 Stat. 4918, provided that:

“(a) IN GENERAL.—Notwithstanding any other provision of this Act [see Tables for classification], no commission established by this Act shall have access to any return or return information, except to the extent authorized by section 6103 of the Internal Revenue Code of 1986.

“(b) DEFINITIONS.—For purposes of this section, the terms ‘return’ and ‘return information’ have the respective meanings given such terms by section 6103(b) of the Internal Revenue Code of 1986.”

#### CLARIFICATION OF CONGRESSIONAL INTENT AS TO SCOPE OF AMENDMENTS BY SECTION 2653 OF PUB. L. 98-369

For provisions that nothing in amendments by section 2653 of Pub. L. 98-369 be construed as exempting

debts of corporations or any other category of persons from application of such amendments, with such amendments to extend to all Federal agencies (as defined in such amendments), see section 9402(b) of Pub. L. 100-203, set out as a note under section 6402 of this title.

PLAN AMENDMENTS NOT REQUIRED UNTIL  
JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

REIMBURSEMENT OF COSTS OF SUPPLYING INFORMATION  
NECESSARY FOR ADMINISTRATION OF FEDERAL RETIREMENT SYSTEMS

Pub. L. 99-335, title III, § 310(c), June 6, 1986, 100 Stat. 608, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that: "The Office of Personnel Management shall reimburse the costs (as determined by the Secretary of Health and Human Services) of supplying—

"(1) information under section 6103(l)(12) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954]; and

"(2) such other information agreed upon by the Director of the Office of Personnel Management and the Secretary of Health and Human Services, which is required in the administration of chapters 83 and 84 of title 5, United States Code.

Section 1106(b) and (c) of the Social Security Act [42 U.S.C. 1306(b), (c)] shall apply to any reimbursement under this subsection."

TAXPAYER IDENTIFYING NUMBER; PERSONS APPLYING  
FOR LOANS UNDER FEDERAL LOAN PROGRAMS REQUIRED TO FURNISH

Pub. L. 97-365, § 4, Oct. 25, 1982, 96 Stat. 1751, which required that each Federal agency administering an included Federal loan program require persons applying for loans to furnish their taxpayer identifying numbers, was repealed and restated in section 7701 of Title 31, Money and Finance, by Pub. L. 103-272, § 4(f)(1)(Y)(i), 7(b), July 5, 1994, 108 Stat. 1363, 1379.

INDIVIDUALS EXPOSED TO OCCUPATIONAL HAZARDS DURING MILITARY SERVICE; PROCEDURES APPLICABLE FOR LOCATING

Pub. L. 96-128, title V, § 502, Nov. 28, 1979, 93 Stat. 987, as amended by Pub. L. 96-466, title VII, § 702, Oct. 17, 1980, 94 Stat. 2215; Pub. L. 102-54, § 14(g)(3), June 13, 1991, 105 Stat. 288; Pub. L. 102-83, § 6(e), Aug. 6, 1991, 105 Stat. 407, provided that: "In order to effectuate more fully the policy underlying the enactment of section 6103(m)(3) of the Internal Revenue Code of 1986 regarding the location, for certain purposes, of individuals who are, or may have been, exposed to occupational hazards, the Director of the National Institute of Occupational Safety and Health, upon request by the Secretary of Veterans Affairs (or the head of any other Federal department, agency, or instrumentality), shall (1) pursuant to such section 6103(m)(3), request the mailing addresses of individuals who such Secretary (or such department, agency, or instrumentality head) certifies may have been exposed to occupational hazards during active military, naval, or air service (as defined in section 101(24) of title 38, United States Code), and (2) provide such addresses to such Secretary (or such department, agency, or instrumentality head) to be used solely for the purpose of locating such individuals as part of an activity being carried out by or on behalf of the Department of Veterans Affairs (or such other department, agency, or instrumentality) to determine the status of their health or to inform them of the possible need for medical care and treatment and of benefits to

which they may be entitled based on disability resulting from exposure to such occupational hazards. Disclosures of information made under this section shall for all purposes be deemed to be disclosures authorized in the Internal Revenue Code of 1986."

Pub. L. 96-466, title VIII, § 802(g)(2), Oct. 17, 1980, 94 Stat. 2218, provided that: "The amendment made by section 702 [amending section 502 of Pub. L. 96-128, set out above] shall take effect as of November 28, 1979."

Executive Documents

INSPECTION OF TAX RETURNS

The Executive orders listed below authorized inspection of returns for certain specified purposes:

Ex. Ord. No.	Date	Federal Register
10699	Feb. 19, 1957	22 F.R. 1059
10701	Mar. 14, 1957	22 F.R. 1629
10703	Mar. 17, 1957	22 F.R. 1797
10706	Apr. 25, 1957	22 F.R. 3027
10712	May 17, 1957	22 F.R. 3499
10738	Nov. 15, 1957	22 F.R. 9205
10801	Jan. 21, 1959	24 F.R. 521
10806	Mar. 10, 1959	24 F.R. 1823
10808	Mar. 19, 1959	24 F.R. 2221
10815	Apr. 29, 1959	24 F.R. 3474
10818	May 8, 1959	24 F.R. 3799
10846	Oct. 13, 1959	24 F.R. 8318
10855	Nov. 27, 1959	24 F.R. 9565
10871	Mar. 15, 1960	25 F.R. 2251
10876	Apr. 22, 1960	25 F.R. 3569
10906	Jan. 18, 1961	26 F.R. 508
10916	Jan. 25, 1961	26 F.R. 781
10935	Apr. 22, 1961	26 F.R. 3507
10947	June 12, 1961	26 F.R. 5283
10954	July 26, 1961	26 F.R. 6759
10962	Aug. 23, 1961	26 F.R. 8001
10966	Oct. 11, 1961	26 F.R. 9667
10981	Dec. 28, 1961	26 F.R. 12749
11020	May 8, 1962	27 F.R. 4407
11055	Oct. 9, 1962	27 F.R. 9981
11085	Nov. 21, 1962	27 F.R. 11581
11080	Jan. 29, 1963	28 F.R. 903
11082	Feb. 4, 1963	28 F.R. 1131
11083	Feb. 6, 1963	28 F.R. 1245
11099	Mar. 14, 1963	28 F.R. 2619
11102	Apr. 4, 1963	28 F.R. 3373
11109	May 28, 1963	28 F.R. 5351
11133	Dec. 17, 1963	28 F.R. 13835
11153	Apr. 17, 1964	29 F.R. 5335
11176	Sept. 3, 1964	29 F.R. 12607
11192	Jan. 13, 1965	30 F.R. 521
11194	Jan. 26, 1965	30 F.R. 877
11201	Mar. 4, 1965	30 F.R. 2921
11204	Mar. 12, 1965	30 F.R. 3417
11206	Mar. 18, 1965	30 F.R. 3741
11213	Apr. 2, 1965	30 F.R. 4389
11217	Apr. 24, 1965	30 F.R. 5819
11235	July 21, 1965	30 F.R. 9199
11332	Mar. 7, 1967	32 F.R. 3877
11337	Mar. 25, 1967	32 F.R. 5245
11358	June 6, 1967	32 F.R. 8227
11370	Aug. 30, 1967	32 F.R. 12665
11383	Nov. 30, 1967	32 F.R. 17421
11454	Feb. 7, 1969	34 F.R. 1935
11457	Mar. 4, 1969	34 F.R. 3793
11461	Mar. 27, 1969	34 F.R. 5901
11465	Apr. 10, 1969	34 F.R. 6415
11483	Sept. 23, 1969	34 F.R. 14757
11505	Jan. 21, 1970	35 F.R. 939
11535	June 12, 1970	35 F.R. 9809
11584	Mar. 3, 1971	36 F.R. 4365
11611	July 26, 1971	36 F.R. 13889
11624	Oct. 12, 1971	36 F.R. 19965
11631	Nov. 9, 1971	36 F.R. 21575
11650	Feb. 16, 1972	37 F.R. 3739
11655	Mar. 14, 1972	37 F.R. 5477
11656	Mar. 14, 1972	37 F.R. 5479
11682	Aug. 29, 1972	37 F.R. 17701
11697	Jan. 17, 1973	38 F.R. 1723
11706	Mar. 8, 1973	38 F.R. 6663
11709	Mar. 27, 1973	38 F.R. 8131
11711	Apr. 13, 1973	38 F.R. 9483
11719	May 17, 1973	38 F.R. 13315
11720	May 17, 1973	38 F.R. 13317
11722	June 9, 1973	38 F.R. 15437
11786	June 7, 1974	39 F.R. 20473
11859	May 7, 1975	40 F.R. 20265
11900	Jan. 22, 1976	41 F.R. 3461

Executive Orders 10738, 10906, 10954, 10962, 11102, 11206, 11213, 11650, and 11706, listed above, were revoked by Ex. Ord. No. 12553, Feb. 25, 1986, 51 F.R. 7237.

EXECUTIVE ORDER NO. 11805

Ex. Ord. No. 11805, Sept. 20, 1974, 39 F.R. 34261, which related to inspection of tax returns by the President

and certain designated employees of the White House Office, was revoked by Ex. Ord. No. 12553, Feb. 25, 1986, 51 F.R. 7237.

**§ 6104. Publicity of information required from certain exempt organizations and certain trusts**

**(a) Inspection of applications for tax exemption or notice of status**

**(1) Public inspection**

**(A) Organizations described in section 501 or 527**

If an organization described in section 501(c) or (d) is exempt from taxation under section 501(a) for any taxable year or a political organization is exempt from taxation under section 527 for any taxable year, the application filed by the organization with respect to which the Secretary made his determination that such organization was entitled to exemption under section 501(a) or notice of status filed by the organization under section 527(i), together with any papers submitted in support of such application or notice, and any letter or other document issued by the Internal Revenue Service with respect to such application or notice shall be open to public inspection at the national office of the Internal Revenue Service. In the case of any application or notice filed after the date of the enactment of this subparagraph, a copy of such application or notice and such letter or document shall be open to public inspection at the appropriate field office of the Internal Revenue Service (determined under regulations prescribed by the Secretary). Any inspection under this subparagraph may be made at such times, and in such manner, as the Secretary shall by regulations prescribe. After the application of any organization for exemption from taxation under section 501(a) has been opened to public inspection under this subparagraph, the Secretary shall, on the request of any person with respect to such organization, furnish a statement indicating the subsection and paragraph of section 501 which it has been determined describes such organization.

**(B) Pension, etc., plans**

The following shall be open to public inspection at such times and in such places as the Secretary may prescribe:

(i) any application filed with respect to the qualification of a pension, profit-sharing, or stock bonus plan under section 401(a) or 403(a), an individual retirement account described in section 408(a), or an individual retirement annuity described in section 408(b),

(ii) any application filed with respect to the exemption from tax under section 501(a) of an organization forming part of a plan or account referred to in clause (i),

(iii) any papers submitted in support of an application referred to in clause (i) or (ii), and

(iv) any letter or other document issued by the Internal Revenue Service and deal-

ing with the qualification referred to in clause (i) or the exemption from tax referred to in clause (ii).

Except in the case of a plan participant, this subparagraph shall not apply to any plan referred to in clause (i) having not more than 25 participants.

**(C) Certain names and compensation not to be opened to public inspection**

In the case of any application, document, or other papers, referred to in subparagraph (B), information from which the compensation (including deferred compensation) of any individual may be ascertained shall not be open to public inspection under subparagraph (B).

**(D) Withholding of certain other information**

Upon request of the organization submitting any supporting papers described in subparagraph (A) or (B), the Secretary shall withhold from public inspection any information contained therein which he determines relates to any trade secret, patent, process, style of work, or apparatus, of the organization, if he determines that public disclosure of such information would adversely affect the organization. The Secretary shall withhold from public inspection any information contained in supporting papers described in subparagraph (A) or (B) the public disclosure of which he determines would adversely affect the national defense.

**(2) Inspection by committees of Congress**

Section 6103(f) shall apply with respect to—

(A) the application for exemption of any organization described in section 501(c) or (d) which is exempt from taxation under section 501(a) for any taxable year or notice of status of any political organization which is exempt from taxation under section 527 for any taxable year, and any application referred to in subparagraph (B) of subsection (a)(1) of this section, and

(B) any other papers which are in the possession of the Secretary and which relate to such application,

as if such papers constituted returns.

**(3) Information available on Internet and in person**

**(A) In general**

The Secretary shall make publicly available, on the Internet and at the offices of the Internal Revenue Service—

(i) a list of all political organizations which file a notice with the Secretary under section 527(i), and

(ii) the name, address, electronic mailing address, custodian of records, and contact person for such organization.

**(B) Time to make information available**

The Secretary shall make available the information required under subparagraph (A) not later than 5 business days after the Secretary receives a notice from a political organization under section 527(i).

**(b) Inspection of annual returns**

The information required to be furnished by sections 6033, 6034, and 6058, together with the