

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

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

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

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

### (c) Definitions

For purposes of this section—

#### (1) Tax convention information

The term “tax convention information” means any—

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

(B) application for relief under a tax convention,

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

(D) document implementing such agreement, and

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

#### (2) Tax convention

The term “tax convention” means—

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

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

### (d) Cross references

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

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

### Editorial Notes

#### PRIOR PROVISIONS

A prior section 6105, act Aug. 16, 1954, ch. 736, 68A Stat. 755, authorized the Secretary or his delegate to

compile, beginning after June 31, 1941, all cases in which relief from excess profits tax has been allowed, prior to repeal by Pub. L. 94-455, title XIX, §1906(a)(7), Oct. 4, 1976, 90 Stat. 1824.

#### AMENDMENTS

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

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

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

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

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

### Statutory Notes and Related Subsidiaries

#### EFFECTIVE DATE OF 2002 AMENDMENT

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

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

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

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

#### (a) Furnishing copy to taxpayer

Any person who is a tax return preparer with respect to any return or claim for refund shall furnish a completed copy of such return or claim to the taxpayer not later than the time such return or claim is presented for such taxpayer's signature.

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

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

(1) retain a completed copy of such return or claim, or retain, on a list, the name and taxpayer identification number of the taxpayer for whom such return or claim was prepared, and

(2) make such copy or list available for inspection upon request by the Secretary.

#### (c) Regulations

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

#### (d) Definitions

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

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