

**Editorial Notes****PRIOR PROVISIONS**

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

**AMENDMENTS**

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

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

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

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

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF 2007 AMENDMENT**

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

**EFFECTIVE DATE**

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

**§ 6108. Statistical publications and studies****(a) Publication or other disclosure of statistics of income**

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

**(b) Special statistical studies**

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

**(c) Anonymous form**

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

**(d) Statistical support for National Taxpayer Advocate**

Upon request of the National Taxpayer Advocate, the Secretary shall, to the extent prac-

ticable, provide the National Taxpayer Advocate with statistical support in connection with the preparation by the National Taxpayer Advocate of the annual report described in section 7803(c)(2)(B)(ii). Such statistical support shall include statistical studies, compilations, and the review of information provided by the National Taxpayer Advocate for statistical validity and sound statistical methodology.

(Aug. 16, 1954, ch. 736, 68A Stat. 756; Pub. L. 94-455, title XII, §1202(b), Oct. 4, 1976, 90 Stat. 1685; Pub. L. 116-25, title I, §1301(b)(3)(A), July 1, 2019, 133 Stat. 992.)

**Editorial Notes****AMENDMENTS**

2019—Subsec. (d). Pub. L. 116-25 added subsec. (d).

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

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF 2019 AMENDMENT**

Pub. L. 116-25, title I, §1301(d), July 1, 2019, 133 Stat. 993, provided that:

“(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section [amending this section and section 7803 of this title] shall take effect on the date of the enactment of this Act [July 1, 2019].

“(2) SALARY OF NATIONAL TAXPAYER ADVOCATE.—The amendment made by subsection (c) [amending section 7803 of this title] shall apply to compensation paid to individuals appointed as the National Taxpayer Advocate after March 31, 2019.”

**EFFECTIVE DATE OF 1976 AMENDMENT**

Amendment by Pub. L. 94-455 effective Jan. 1, 1977, see section 1202(i) of Pub. L. 94-455, set out as a note under section 6103 of this title.

**§ 6109. Identifying numbers****(a) Supplying of identifying numbers**

When required by regulations prescribed by the Secretary:

**(1) Inclusion in returns**

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

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

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

**(3) Furnishing number of another person**

Any person required under the authority of this title to make a return, statement, or other document with respect to another per-