

AMENDMENTS

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

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1990 AMENDMENT

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

EFFECTIVE DATE

Pub. L. 100-647, title I, §1012(aa)(5)(D), Nov. 10, 1988, 102 Stat. 3533, provided that: “The amendments made by this paragraph [enacting this section and section 6712 of this title and renumbering former section 6114 as section 6115 of this title] shall apply to taxable periods the due date for filing returns for which (without extension) occurs after December 31, 1988.”

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

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

(1) informs the donor that the amount of the contribution that is deductible for Federal income tax purposes is limited to the excess of the amount of any money and the value of any property other than money contributed by the donor over the value of the goods or services provided by the organization, and

(2) provides the donor with a good faith estimate of the value of such goods or services.

(b) Quid pro quo contribution

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

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

Editorial Notes

PRIOR PROVISIONS

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

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

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

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

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

(b) Information

The information with respect to each inmate is—

- (1) first, middle, and last name,
- (2) date of birth,
- (3) institution of current incarceration or, for released inmates, most recent incarceration,
- (4) prison assigned inmate number,
- (5) the date of incarceration,
- (6) the date of release or anticipated date of release,
- (7) the date of work release,
- (8) taxpayer identification number and whether the prison has verified such number,
- (9) last known address, and
- (10) any additional information as the Secretary may request.

(c) Format

The Secretary shall determine the electronic format of the information described in subsection (b).

(Added Pub. L. 112-41, title V, §502(a), Oct. 21, 2011, 125 Stat. 460.)

Editorial Notes

PRIOR PROVISIONS

A prior section 6116 was renumbered section 6117 of this title.

§ 6117. Cross reference

For inspection of records, returns, etc., concerning gasoline or lubricating oils, see section 4102.

(Aug. 16, 1954, ch. 736, 68A Stat. 756, §6109; renumbered §6110, Pub. L. 87-397, §1(a), Oct. 5, 1961, 75 Stat. 828; renumbered §6111 and amended Pub. L. 94-455, title XII, §1201(a), title XIX, §1906(a)(8), Oct. 4, 1976, 90 Stat. 1660, 1824; renumbered §6112, renumbered §6113, Pub. L. 98-369, div. A, title I, §§141(a), 142(a), July 18, 1984, 98 Stat. 677, 681; renumbered §6114, Pub. L. 100-203, title X, §10701(a), Dec. 22, 1987, 101 Stat. 1330-457; renumbered §6115, Pub. L. 100-647, title I, §1012(aa)(5)(A), Nov. 10, 1988, 102 Stat. 3532; renumbered §6116, Pub. L. 103-66, title XIII, §13173(a), Aug. 10, 1993, 107 Stat. 456; renumbered §6117, Pub. L. 112-41, title V, §502(a), Oct. 21, 2011, 125 Stat. 460.)

Editorial Notes

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1976—Pub. L. 94-455, among other changes, substituted in section catchline “Cross reference” for