

(1) \$1,000, or

(2) 50 percent of the aggregate cost of the offers and solicitations referred to in subsection (a)(1) which occurred on such day and with respect to which there was such a failure.

(c) Definitions

For purposes of this section—

(1) Tax-exempt organization

The term “tax-exempt organization” means any organization which—

(A) is described in subsection (c) or (d) of section 501 and exempt from taxation under section 501(a), or

(B) is a political organization (as defined in section 527(e)).

(2) Day on which failure occurs

The day on which any failure referred to in subsection (a) occurs shall be determined under rules similar to the rules of section 6710(d).

(Added Pub. L. 100-203, title X, §10705(a), Dec. 22, 1987, 101 Stat. 1330-463.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 100-203, title X, §10705(c), Dec. 22, 1987, 101 Stat. 1330-464, provided that: “The amendments made by this section [enacting this section] shall apply to offers and solicitations after January 31, 1988.”

§ 6712. Failure to disclose treaty-based return positions

(a) General rule

If a taxpayer fails to meet the requirements of section 6114, there is hereby imposed a penalty equal to \$1,000 (\$10,000 in the case of a C corporation) on each such failure.

(b) Authority to waive

The Secretary may waive all or any part of the penalty provided by this section on a showing by the taxpayer that there was reasonable cause for the failure and that the taxpayer acted in good faith.

(c) Penalty in addition to other penalties

The penalty imposed by this section shall be in addition to any other penalty imposed by law.

(Added Pub. L. 100-647, title I, §1012(aa)(5)(B), Nov. 10, 1988, 102 Stat. 3532.)

Editorial Notes

CODIFICATION

Another section 6712 was renumbered section 6713 of this title.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable to taxable periods the due date for filing returns for which (without extension) occurs after Dec. 31, 1988, see section 1012(aa)(5)(D) of Pub. L. 100-647, set out as a note under section 6114 of this title.

§ 6713. Disclosure or use of information by preparers of returns

(a) Imposition of penalty

If any person who is engaged in the business of preparing, or providing services in connection

with the preparation of, returns of tax imposed by chapter 1, or any person who for compensation prepares any such return for any other person, and who—

(1) discloses any information furnished to him for, or in connection with, the preparation of any such return, or

(2) uses any such information for any purpose other than to prepare, or assist in preparing, any such return,

shall pay a penalty of \$250 for each such disclosure or use, but the total amount imposed under this subsection on such a person for any calendar year shall not exceed \$10,000.

(b) Enhanced penalty for improper use or disclosure relating to identity theft

(1) In general

In the case of a disclosure or use described in subsection (a) that is made in connection with a crime relating to the misappropriation of another person’s taxpayer identity (as defined in section 6103(b)(6)), whether or not such crime involves any tax filing, subsection (a) shall be applied—

(A) by substituting “\$1,000” for “\$250”, and
(B) by substituting “\$50,000” for “\$10,000”.

(2) Separate application of total penalty limitation

The limitation on the total amount of the penalty under subsection (a) shall be applied separately with respect to disclosures or uses to which this subsection applies and to which it does not apply.

(c) Exceptions

The rules of section 7216(b) shall apply for purposes of this section.

(d) Deficiency procedures not to apply

Subchapter B of chapter 63 (relating to deficiency procedures for income, estate, gift, and certain excise taxes) shall not apply in respect of the assessment or collection of any penalty imposed by this section.

(Added Pub. L. 100-647, title VI, §6242(a), Nov. 10, 1988, 102 Stat. 3749, §6712; renumbered §6713, Pub. L. 101-239, title VII, §7816(v)(1), Dec. 19, 1989, 103 Stat. 2423; amended Pub. L. 116-25, title II, §2009(a), July 1, 2019, 133 Stat. 1007.)

Editorial Notes

AMENDMENTS

2019—Subsecs. (b) to (d). Pub. L. 116-25 added subsec. (b) and redesignated former subsecs. (b) and (c) as (c) and (d), respectively.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-25, title II, §2009(c), July 1, 2019, 133 Stat. 1007, provided that: “The amendments made by this section [amending this section and section 7216 of this title] shall apply to disclosures or uses on or after the date of the enactment of this Act [July 1, 2019].”

EFFECTIVE DATE

Pub. L. 100-647, title VI, §6242(d), Nov. 10, 1988, 102 Stat. 3749, provided that: “The amendments made by this section [enacting this section and amending sec-

tion 7216 of this title] shall apply to disclosures or uses after December 31, 1988.”

§ 6714. Failure to meet disclosure requirements applicable to quid pro quo contributions

(a) Imposition of penalty

If an organization fails to meet the disclosure requirement of section 6115 with respect to a quid pro quo contribution, such organization shall pay a penalty of \$10 for each contribution in respect of which the organization fails to make the required disclosure, except that the total penalty imposed by this subsection with respect to a particular fundraising event or mailing shall not exceed \$5,000.

(b) Reasonable cause exception

No penalty shall be imposed under this section with respect to any failure if it is shown that such failure is due to reasonable cause.

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

Editorial Notes

CODIFICATION

Another section 6714 was renumbered section 6715 of this title.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable to quid pro quo contributions made on or after Jan. 1, 1994, see section 13173(d) of Pub. L. 103-66, set out as a note under section 6115 of this title.

§ 6715. Dyed fuel sold for use or used in taxable use, etc.

(a) Imposition of penalty

If—

(1) any dyed fuel is sold or held for sale by any person for any use which such person knows or has reason to know is not a nontaxable use of such fuel,

(2) any dyed fuel is held for use or used by any person for a use other than a nontaxable use and such person knew, or had reason to know, that such fuel was so dyed,

(3) any person willfully alters, chemically or otherwise, or attempts to so alter, the strength or composition of any dye or marking done pursuant to section 4082 in any dyed fuel, or

(4) any person who has knowledge that a dyed fuel which has been altered as described in paragraph (3) sells or holds for sale such fuel for any use which the person knows or has reason to know is not a nontaxable use of such fuel,

then such person shall pay a penalty in addition to the tax (if any).

(b) Amount of penalty

(1) In general

Except as provided in paragraph (2), the amount of the penalty under subsection (a) on each act shall be the greater of—

(A) \$1,000, or

(B) \$10 for each gallon of the dyed fuel involved.

(2) Multiple violations

In determining the penalty under subsection (a) on any person, paragraph (1) shall be applied by increasing the amount in paragraph (1)(A) by the product of such amount and the number of prior penalties (if any) imposed by this section on such person (or a related person or any predecessor of such person or related person).

(c) Definitions

For purposes of this section—

(1) Dyed fuel

The term “dyed fuel” means any dyed diesel fuel or kerosene, whether or not the fuel was dyed pursuant to section 4082.

(2) Nontaxable use

The term “nontaxable use” has the meaning given such term by section 4082(b).

(d) Joint and several liability of certain officers and employees

If a penalty is imposed under this section on any business entity, each officer, employee, or agent of such entity who willfully participated in any act giving rise to such penalty shall be jointly and severally liable with such entity for such penalty.

(e) No administrative appeal for third and subsequent violations

In the case of any person who is found to be subject to the penalty under this section after a chemical analysis of such fuel and who has been penalized under this section at least twice after the date of the enactment of this subsection, no administrative appeal or review shall be allowed with respect to such finding except in the case of a claim regarding—

(1) fraud or mistake in the chemical analysis, or

(2) mathematical calculation of the amount of the penalty.

(Added Pub. L. 103-66, title XIII, §13242(b)(1), Aug. 10, 1993, 107 Stat. 520, §6714; renumbered §6715, Pub. L. 104-188, title I, §1703(m)(9)(A), Aug. 20, 1996, 110 Stat. 1877; amended Pub. L. 105-34, title X, §1032(e)(11), Aug. 5, 1997, 111 Stat. 935; Pub. L. 108-357, title VIII, §§855(a), 856(a), (b), Oct. 22, 2004, 118 Stat. 1616, 1617.)

Editorial Notes

REFERENCES IN TEXT

The date of the enactment of this subsection, referred to in subsec. (e), is the date of enactment of Pub. L. 108-357, which was approved Oct. 22, 2004.

AMENDMENTS

2004—Subsec. (a)(2). Pub. L. 108-357, §856(a), which directed amendment of par. (2) by striking “or”, was executed by striking “or” at the end.

Subsec. (a)(3). Pub. L. 108-357, §856(b), substituted “alters, chemically or otherwise, or attempts to so alter,” for “alters, or attempts to alter,”.

Pub. L. 108-357, §856(a), inserted “or” at end.

Subsec. (a)(4). Pub. L. 108-357, §856(a), added par. (4).

Subsec. (e). Pub. L. 108-357, §855(a), added subsec. (e). 1997—Subsec. (c)(1). Pub. L. 105-34 inserted “or kerosene” after “diesel fuel”.

1996—Pub. L. 104-188 renumbered section 6714 of this title as this section.