

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.

#### EFFECTIVE DATE OF 1982 AMENDMENTS

Amendment by Pub. L. 97-365 effective Oct. 25, 1982, see section 8(d) of Pub. L. 97-365, set out as a note under section 6103 of this title.

Amendment by Pub. L. 97-248 effective on the day after Sept. 3, 1982, see section 356(c) of Pub. L. 97-248, set out as a note under section 6103 of this title.

#### EFFECTIVE DATE OF 1980 AMENDMENTS

Pub. L. 96-611, §11(a)(4)(B), Dec. 28, 1980, 94 Stat. 3574, provided that: "The amendment made by subparagraph (A) [amending this section] shall take effect on December 5, 1980."

Amendment by Pub. L. 96-499 effective Dec. 5, 1980, see section 302(c) of Pub. L. 96-499, set out as a note under section 6103 of this title.

Amendment by Pub. L. 96-265, as amended by section 11(a)(2)(B)(iv) of Pub. L. 96-611, effective June 9, 1980, see section 11(a)(3) of Pub. L. 96-611 and section 408(a)(3) of Pub. L. 96-265, set out as notes under section 6103 of this title.

Amendment by Pub. L. 96-249 effective May 26, 1980, see section 127(a)(3) of Pub. L. 96-249, set out as a note under section 6103 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-600 effective Jan. 1, 1977, see section 701(bb)(8) of Pub. L. 95-600, set out as a note under section 6103 of this title.

#### 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.

#### EFFECTIVE DATE OF 1960 AMENDMENT

Amendment by Pub. L. 86-778 effective Sept. 13, 1960, see section 103(v)(1) of Pub. L. 86-778, set out as a note under section 402 of Title 42, The Public Health and Welfare.

#### EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

#### 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. 98-369, set out as a note under section 6402 of this title.

### § 7213A. Unauthorized inspection of returns or return information

#### (a) Prohibitions

##### (1) Federal employees and other persons

It shall be unlawful for—

(A) any officer or employee of the United States, or

(B) any person described in subsection (l)(18) or (n) of section 6103 or an officer or employee of any such person,

willfully to inspect, except as authorized in this title, any return or return information.

##### (2) State and other employees

It shall be unlawful for any person (not described in paragraph (1)) willfully to inspect,

except as authorized in this title, any return or return information acquired by such person or another person under a provision of section 6103 referred to in section 7213(a)(2) or under section 6104(c).

#### (b) Penalty

##### (1) In general

Any violation of subsection (a) shall be punishable upon conviction by a fine in any amount not exceeding \$1,000, or imprisonment of not more than 1 year, or both, together with the costs of prosecution.

##### (2) Federal officers or employees

An officer or employee of the United States who is convicted of any violation of subsection (a) shall, in addition to any other punishment, be dismissed from office or discharged from employment.

#### (c) Definitions

For purposes of this section, the terms "inspect", "return", and "return information" have the respective meanings given such terms by section 6103(b).

(Added Pub. L. 105-35, §2(a), Aug. 5, 1997, 111 Stat. 1104; amended Pub. L. 107-210, div. A, title II, §202(b)(3), Aug. 6, 2002, 116 Stat. 961; Pub. L. 109-280, title XII, §1224(b)(6), Aug. 17, 2006, 120 Stat. 1093.)

#### Editorial Notes

##### AMENDMENTS

2006—Subsec. (a)(2). Pub. L. 109-280, which directed insertion of "or under section 6104(c)" after "7213(a)(2)" in subsec. (a)(2) of section 7213A, without specifying the act to be amended, was executed by making the insertion in subsec. (a)(2) of this section, which is section 7213A of the Internal Revenue Code of 1986, to reflect the probable intent of Congress.

2002—Subsec. (a)(1)(B). Pub. L. 107-210 substituted "subsection (l)(18) or (n) of section 6103" for "section 6103(n)".

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-280 effective Aug. 17, 2006, but not applicable to requests made before such date, see section 1224(c) of Pub. L. 109-280, set out as a note under section 6103 of this title.

##### EFFECTIVE DATE

Section applicable to violations occurring on and after Aug. 5, 1997, see section 2(c) of Pub. L. 105-35, set out as an Effective Date of 1997 Amendment note under section 7213 of this title.

##### 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.

### § 7214. Offenses by officers and employees of the United States

#### (a) Unlawful acts of revenue officers or agents

Any officer or employee of the United States acting in connection with any revenue law of the United States—

(1) who is guilty of any extortion or willful oppression under color of law; or

(2) who knowingly demands other or greater sums than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or

(3) who with intent to defeat the application of any provision of this title fails to perform any of the duties of his office or employment; or

(4) who conspires or colludes with any other person to defraud the United States; or

(5) who knowingly makes opportunity for any person to defraud the United States; or

(6) who does or omits to do any act with intent to enable any other person to defraud the United States; or

(7) who makes or signs any fraudulent entry in any book, or makes or signs any fraudulent certificate, return, or statement; or

(8) who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report, in writing, such knowledge or information to the Secretary; or

(9) who demands, or accepts, or attempts to collect, directly or indirectly as payment or gift, or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized by law so to do;

shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both. The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution.

**(b) Interest of internal revenue officer or employee in tobacco or liquor production**

Any internal revenue officer or employee interested, directly or indirectly, in the manufacture of tobacco, snuff, or cigarettes, or in the production, rectification, or redistillation of distilled spirits, shall be dismissed from office; and each such officer or employee so interested in any such manufacture or production, rectification, or redistillation or production of fermented liquors shall be fined not more than \$5,000.

**(c) Cross reference**

**For penalty on collecting or disbursing officers trading in public funds or debts or property, see 18 U.S.C. 1901.**

(Aug. 16, 1954, ch. 736, 68A Stat. 856; Pub. L. 85-859, title II, §204(5), Sept. 2, 1958, 72 Stat. 1429; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**Editorial Notes**

AMENDMENTS

1976—Subsec. (a)(8). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

1958—Subsec. (c). Pub. L. 85-859 struck out a cross reference that related to penalty imposed for unlawfully removing or permitting to be removed distilled spirits from a bonded warehouse.

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-859 effective Sept. 3, 1958, see section 210(a)(1) of Pub. L. 85-859, set out as Effective Date note under section 5001 of this title.

**§ 7215. Offenses with respect to collected taxes**

**(a) Penalty**

Any person who fails to comply with any provision of section 7512(b) shall, in addition to any other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$5,000, or imprisoned not more than one year, or both, together with the costs of prosecution.

**(b) Exceptions**

This section shall not apply—

(1) to any person, if such person shows that there was reasonable doubt as to (A) whether the law required collection of tax, or (B) who was required by law to collect tax, and

(2) to any person, if such person shows that the failure to comply with the provisions of section 7512(b) was due to circumstances beyond his control.

For purposes of paragraph (2), a lack of funds existing immediately after the payment of wages (whether or not created by the payment of such wages) shall not be considered to be circumstances beyond the control of a person.

(Added Pub. L. 85-321, §2, Feb. 11, 1958, 72 Stat. 6; amended Pub. L. 97-248, title III, §§307(a)(15), 308(a), Sept. 3, 1982, 96 Stat. 590, 591; Pub. L. 98-67, title I, §102(a), Aug. 5, 1983, 97 Stat. 369.)

**Editorial Notes**

AMENDMENTS

1983—Subsec. (b). Pub. L. 98-67 repealed amendments made by Pub. L. 97-248. See 1982 Amendment note below.

1982—Subsec. (b). Pub. L. 97-248 provided that, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983, last sentence of subsec. (b) is amended to read as follows: “For purposes of paragraph (2), a lack of funds existing immediately after the payment of wages or amounts subject to withholding under subchapter B of chapter 24 (whether or not created by the payment of such wages or amounts) shall not be considered to be circumstances beyond the control of a person.” Section 102(a), (b) of Pub. L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§301-308) of title III of Pub. L. 97-248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.