

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.)

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).

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 person shall request from such other person, and shall include in any such return, statement, or other document, such identifying number as may be prescribed for securing proper identification of such other person.

(4) Furnishing identifying number of tax return preparer

Any return or claim for refund prepared by a tax return preparer shall bear such identify-

ing number for securing proper identification of such preparer, his employer, or both, as may be prescribed. For purposes of this paragraph, the terms “return” and “claim for refund” have the respective meanings given to such terms by section 6696(e).

For purposes of paragraphs (1), (2), and (3), the identifying number of an individual (or his estate) shall be such individual’s social security account number.

(b) Limitation

(1) Except as provided in paragraph (2), a return of any person with respect to his liability for tax, or any statement or other document in support thereof, shall not be considered for purposes of paragraphs (2) and (3) of subsection (a) as a return, statement, or other document with respect to another person.

(2) For purposes of paragraphs (2) and (3) of subsection (a), a return of an estate or trust with respect to its liability for tax, and any statement or other document in support thereof, shall be considered as a return, statement, or other document with respect to each beneficiary of such estate or trust.

(c) Requirement of information

For purposes of this section, the Secretary is authorized to require such information as may be necessary to assign an identifying number to any person.

(d) Use of social security account number

The social security account number issued to an individual for purposes of section 205(c)(2)(A) of the Social Security Act shall, except as shall otherwise be specified under regulations of the Secretary, be used as the identifying number for such individual for purposes of this title.

[(e) Repealed. Pub. L. 104-188, title I, § 1615(a)(2)(A), Aug. 20, 1996, 110 Stat. 1853]

(f) Access to employer identification numbers by Secretary of Agriculture for purposes of Food and Nutrition Act of 2008

(1) In general

In the administration of section 9 of the Food and Nutrition Act of 2008 (7 U.S.C. 2018) involving the determination of the qualifications of applicants under such Act, the Secretary of Agriculture may, subject to this subsection, require each applicant retail store or wholesale food concern to furnish to the Secretary of Agriculture the employer identification number assigned to the store or concern pursuant to this section. The Secretary of Agriculture shall not have access to any such number for any purpose other than the establishment and maintenance of a list of the names and employer identification numbers of the stores and concerns for use in determining those applicants who have been previously sanctioned or convicted under section 12 or 15 of such Act (7 U.S.C. 2021 or 2024).

(2) Sharing of information and safeguards

(A) Sharing of information

The Secretary of Agriculture may share any information contained in any list referred to in paragraph (1) with any other

agency or instrumentality of the United States which otherwise has access to employer identification numbers in accordance with this section or other applicable Federal law, except that the Secretary of Agriculture may share such information only to the extent that such Secretary determines such sharing would assist in verifying and matching such information against information maintained by such other agency or instrumentality. Any such information shared pursuant to this subparagraph may be used by such other agency or instrumentality only for the purpose of effective administration and enforcement of the Food and Nutrition Act of 2008 or for the purpose of investigation of violations of other Federal laws or enforcement of such laws.

(B) Safeguards

The Secretary of Agriculture, and the head of any other agency or instrumentality referred to in subparagraph (A), shall restrict, to the satisfaction of the Secretary of the Treasury, access to employer identification numbers obtained pursuant to this subsection only to officers and employees of the United States whose duties or responsibilities require access for the purposes described in subparagraph (A). The Secretary of Agriculture, and the head of any agency or instrumentality with which information is shared pursuant to subparagraph (A), shall provide such other safeguards as the Secretary of the Treasury determines to be necessary or appropriate to protect the confidentiality of the employer identification numbers.

(3) Confidentiality and nondisclosure rules

Employer identification numbers that are obtained or maintained pursuant to this subsection by the Secretary of Agriculture or the head of any agency or instrumentality with which information is shared pursuant to paragraph (2) shall be confidential, and no officer or employee of the United States who has or had access to the employer identification numbers shall disclose any such employer identification number obtained thereby in any manner. For purposes of this paragraph, the term “officer or employee” includes a former officer or employee.

(4) Sanctions

Paragraphs (1), (2), and (3) of section 7213(a) shall apply with respect to the unauthorized willful disclosure to any person of employer identification numbers maintained pursuant to this subsection by the Secretary of Agriculture or any agency or instrumentality with which information is shared pursuant to paragraph (2) in the same manner and to the same extent as such paragraphs apply with respect to unauthorized disclosures of return and return information described in such paragraphs. Paragraph (4) of section 7213(a) shall apply with respect to the willful offer of any item of material value in exchange for any such employer identification number in the same manner and to the same extent as such paragraph applies with respect to offers (in ex-

change for any return or return information) described in such paragraph.

(g) Access to employer identification numbers by Federal Crop Insurance Corporation for purposes of the Federal Crop Insurance Act

(1) In general

In the administration of section 506 of the Federal Crop Insurance Act, the Federal Crop Insurance Corporation may require each policyholder and each reinsured company to furnish to the insurer or to the Corporation the employer identification number of such policyholder, subject to the requirements of this paragraph. No officer or employee of the Federal Crop Insurance Corporation, or authorized person shall have access to any such number for any purpose other than the establishment of a system of records necessary to the effective administration of such Act. The Manager of the Corporation may require each policyholder to provide to the Manager or authorized person, at such times and in such manner as prescribed by the Manager, the employer identification number of each entity that holds or acquires a substantial beneficial interest in the policyholder. For purposes of this subclause, the term “substantial beneficial interest” means not less than 5 percent of all beneficial interest in the policyholder. The Secretary of Agriculture shall restrict, to the satisfaction of the Secretary of the Treasury, access to employer identification numbers obtained pursuant to this paragraph only to officers and employees of the United States or authorized persons whose duties or responsibilities require access for the administration of the Federal Crop Insurance Act.

(2) Confidentiality and nondisclosure rules

Employer identification numbers maintained by the Secretary of Agriculture or the Federal Crop Insurance Corporation pursuant to this subsection shall be confidential, and except as authorized by this subsection, no officer or employee of the United States or authorized person who has or had access to such employer identification numbers shall disclose any such employer identification number obtained thereby in any manner. For purposes of this paragraph, the term “officer or employee” includes a former officer or employee. For purposes of this subsection, the term “authorized person” means an officer or employee of an insurer whom the Manager of the Corporation designates by rule, subject to appropriate safeguards including a prohibition against the release of such social security account numbers (other than to the Corporations) by such person.

(3) Sanctions

Paragraphs (1), (2), and (3) of section 7213(a) shall apply with respect to the unauthorized willful disclosure to any person of employer identification numbers maintained by the Secretary of Agriculture or the Federal Crop Insurance Corporation pursuant to this subsection in the same manner and to the same extent as such paragraphs apply with respect to unauthorized disclosures of return and return information described in such para-

graphs. Paragraph (4) of section 7213(a) shall apply with respect to the willful offer of any item of material value in exchange for any such employer identification number in the same manner and to the same extent as such paragraph applies with respect to offers (in exchange for any return or return information) described in such paragraph.

(h) Identifying information required with respect to certain seller-provided financing

(1) Payor

If any taxpayer claims a deduction under section 163 for qualified residence interest on any seller-provided financing, such taxpayer shall include on the return claiming such deduction the name, address, and TIN of the person to whom such interest is paid or accrued.

(2) Recipient

If any person receives or accrues interest referred to in paragraph (1), such person shall include on the return for the taxable year in which such interest is so received or accrued the name, address, and TIN of the person liable for such interest.

(3) Furnishing of information between payor and recipient

If any person is required to include the TIN of another person on a return under paragraph (1) or (2), such other person shall furnish his TIN to such person.

(4) Seller-provided financing

For purposes of this subsection, the term “seller-provided financing” means any indebtedness incurred in acquiring any residence if the person to whom such indebtedness is owed is the person from whom such residence was acquired.

(i) Special rules relating to the issuance of ITINs

(1) In general

The Secretary is authorized to issue an individual taxpayer identification number to an individual only if the applicant submits an application, using such form as the Secretary may require and including the required documentation—

(A) in the case of an applicant not described in subparagraph (B)—

(i) in person to an employee of the Internal Revenue Service or a community-based certifying acceptance agent approved by the Secretary, or

(ii) by mail, pursuant to rules prescribed by the Secretary, or

(B) in the case of an applicant who resides outside of the United States, by mail or in person to an employee of the Internal Revenue Service, a community-based certifying acceptance agent approved by the Secretary, or a designee of the Secretary at a United States diplomatic mission or consular post.

(2) Required documentation

For purposes of this subsection—

(A) In general

The term “required documentation” includes such documentation as the Secretary

may require that proves the individual’s identity, foreign status, and residency.

(B) Validity of documents

The Secretary may accept only original documents or certified copies meeting the requirements of the Secretary.

(3) Term of ITIN

(A) In general

An individual taxpayer identification number issued after December 31, 2012, shall remain in effect unless the individual to whom such number is issued does not file a return of tax (or is not included as a dependent on the return of tax of another taxpayer) for 3 consecutive taxable years ending after the issuance of such number. In the case of an individual described in the preceding sentence, such number shall expire on the day after the due date for the return of tax for such third consecutive taxable year.

(B) Special rule for existing ITINs

In the case of an individual with respect to whom an individual taxpayer identification number was issued before January 1, 2013, such number shall remain in effect until the earlier of—

(i) the applicable date, or

(ii) if the individual does not file a return of tax (or is not included as a dependent on the return of tax of another taxpayer) for 3 consecutive taxable years at least one of which ends after December 18, 2015, the due date for the return of tax for such third consecutive taxable year.

(C) Applicable date

For purposes of subparagraph (B), the term “applicable date” means—

(i) January 1, 2017, in the case of an individual taxpayer identification number issued before January 1, 2008,

(ii) January 1, 2018, in the case of an individual taxpayer identification number issued in 2008,

(iii) January 1, 2019, in the case of an individual taxpayer identification number issued in 2009 or 2010, and

(iv) January 1, 2020, in the case of an individual taxpayer identification number issued in 2011 or 2012.

(4) Distinguishing ITINs issued solely for purposes of treaty benefits

The Secretary shall implement a system that ensures that individual taxpayer identification numbers issued solely for purposes of claiming tax treaty benefits are used only for such purposes, by distinguishing such numbers from other individual taxpayer identification numbers issued.

(Added Pub. L. 87-397, §1(a), Oct. 5, 1961, 75 Stat. 828; amended Pub. L. 94-455, title XII, §§1203(d), 1211(c), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1691, 1712, 1834; Pub. L. 99-514, title XV, §1524(a), Oct. 22, 1986, 100 Stat. 2749; Pub. L. 100-485, title VII, §§703(c)(3), 704(a), Oct. 13, 1988, 102 Stat. 2427; Pub. L. 101-508, title XI, §11112(a), Nov. 5, 1990, 104 Stat. 1388-413; Pub. L. 101-624, title XVII, §1735(c), title XXII, §2201(d), Nov. 28,

1990, 104 Stat. 3792, 3953; Pub. L. 102-486, title XIX, §1933(a), Oct. 24, 1992, 106 Stat. 3031; Pub. L. 103-296, title III, §316(b), Aug. 15, 1994, 108 Stat. 1532; Pub. L. 103-465, title VII, §742(b), Dec. 8, 1994, 108 Stat. 5010; Pub. L. 104-188, title I, §§1615(a)(2)(A), 1704(t)(42), Aug. 20, 1996, 110 Stat. 1853, 1889; Pub. L. 105-206, title III, §3710(a), July 22, 1998, 112 Stat. 779; Pub. L. 110-28, title VIII, §8246(a)(2)(D), May 25, 2007, 121 Stat. 201; Pub. L. 110-234, title IV, §4002(b)(1)(B), (G), (2)(O), May 22, 2008, 122 Stat. 1096, 1097; Pub. L. 110-246, §4(a), title IV, §4002(b)(1)(B), (G), (2)(O), June 18, 2008, 122 Stat. 1664, 1857, 1858; Pub. L. 114-113, div. Q, title II, §203(a), Dec. 18, 2015, 129 Stat. 3078; Pub. L. 115-141, div. U, title I, §101(g)(1)-(3), title IV, §401(a)(276), Mar. 23, 2018, 132 Stat. 1161, 1197.)

REFERENCES IN TEXT

Section 205 of the Social Security Act, referred to in subsec. (d), is classified to section 405 of Title 42, The Public Health and Welfare.

The Food and Nutrition Act of 2008, referred to in subsec. (f), is Pub. L. 88-525, Aug. 31, 1964, 78 Stat. 703, which is classified generally to chapter 51 (§2011 et seq.) of Title 7, Agriculture. For complete classification of this Act to the Code, see Short Title note set out under section 2011 of Title 7 and Tables.

The Federal Crop Insurance Act, referred to in subsec. (g), is subtitle A of title V of act Feb. 16, 1938, ch. 30, 52 Stat. 72, which is classified generally to subchapter I (§1501 et seq.) of chapter 36 of Title 7, Agriculture. Section 506 of the Act is classified to section 1506 of Title 7. For complete classification of this Act to the Code, see section 1501 of Title 7 and Tables.

CODIFICATION

Pub. L. 110-234 and Pub. L. 110-246 made identical amendments to this section. The amendments by Pub. L. 110-234 were repealed by section 4(a) of Pub. L. 110-246.

PRIOR PROVISIONS

A prior section 6109 was renumbered section 6116 of this title.

AMENDMENTS

2018—Subsec. (f). Pub. L. 115-141, §401(a)(276), struck out “of 1977” after “of 2008” in heading.

Subsec. (i)(1)(A)(i). Pub. L. 115-141, §101(g)(1), substituted “community-based certifying acceptance agent” for “community-based certified acceptance agent”.

Subsec. (i)(1)(B). Pub. L. 115-141, §101(g)(2), substituted “Internal Revenue Service, a community-based certifying acceptance agent approved by the Secretary,” for “Internal Revenue Service”.

Subsec. (i)(3)(A). Pub. L. 115-141, §101(g)(3)(A), inserted “ending after the issuance of such number” after “3 consecutive taxable years” and substituted “on the day after the due date for the return of tax for such third consecutive taxable year” for “on the last day of such third consecutive taxable year”.

Subsec. (i)(3)(B)(ii). Pub. L. 115-141, §101(g)(3)(B), added cl. (ii) and struck out former cl. (ii) which read as follows: “if the individual does not file a return of tax (or is not included as a dependent on the return of tax of another taxpayer) for 3 consecutive taxable years, the earlier of—

“(I) the last day of such third consecutive taxable year, or

“(II) the last day of the taxable year that includes the date of the enactment of this subsection.”

2015—Subsec. (i). Pub. L. 114-113 added subsec. (i).

2008—Subsec. (f). Pub. L. 110-246, §4002(b)(1)(G), (2)(O), substituted “Food and Nutrition Act of 2008” for “Food Stamp Act” in heading.

Subsec. (f)(1), (2)(A). Pub. L. 110-246, §4002(b)(1)(B), (2)(O), substituted “Food and Nutrition Act of 2008” for “Food Stamp Act of 1977”.

2007—Subsec. (a)(4). Pub. L. 110-28, §8246(a)(2)(D)(ii), which directed amendment of heading by substituting “tax return preparer” for “income return preparer”, was executed by making the substitution for “income tax return preparer”, to reflect the probable intent of Congress.

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

1998—Subsec. (a). Pub. L. 105-206 substituted “For purposes of paragraphs (1), (2), and (3)” for “For purposes of this subsection” in concluding provisions.

1996—Subsec. (e). Pub. L. 104-188, §1615(a)(2)(A), struck out subsec. (e) which read as follows:

“(e) FURNISHING NUMBER FOR DEPENDENTS.—Any taxpayer who claims an exemption under section 151 for any dependent on a return for any taxable year shall include on such return the identifying number (for purposes of this title) of such dependent.”

Subsecs. (f), (g). Pub. L. 104-188, §1704(t)(42), redesignated subsec. (f) relating to access to employer identification numbers for purposes of Federal Crop Insurance Act as subsec. (g).

1994—Subsec. (e). Pub. L. 103-465 substituted “dependents” for “certain dependents” in heading and amended text generally. Prior to amendment, text read as follows: “If—

“(1) any taxpayer claims an exemption under section 151 for any dependent on a return for any taxable year, and

“(2) such dependent has attained the age of 1 year before the close of such taxable year,

such taxpayer shall include on such return the identifying number (for purposes of this title) of such dependent.”

Subsec. (f)(2). Pub. L. 103-296, §316(b)(1), amended subsec. (f) relating to access to employer identification numbers for purposes of Food Stamp Act of 1977 by adding par. (2) and striking out former par. (2) “Safeguards” which read as follows: “The Secretary of Agriculture shall restrict, to the satisfaction of the Secretary of the Treasury, access to employer identification numbers obtained pursuant to paragraph (1) only to officers and employees of the United States whose duties or responsibilities require access for the administration or enforcement of the Food Stamp Act of 1977. The Secretary of Agriculture shall provide such other safeguards as the Secretary of the Treasury determines to be necessary or appropriate to protect the confidentiality of the employer identification numbers.”

Subsec. (f)(3). Pub. L. 103-296, §316(b)(2), amended subsec. (f) relating to access to employer identification numbers for purposes of Food Stamp Act of 1977 by substituting, in par. (3), “pursuant to this subsection by the Secretary of Agriculture or the head of any agency or instrumentality with which information is shared pursuant to paragraph (2)” for “by the Secretary of Agriculture pursuant to this subsection” and “employer identification numbers shall disclose” for “social security account numbers shall disclose”.

Subsec. (f)(4). Pub. L. 103-296, §316(b)(3), amended subsec. (f) relating to access to employer identification numbers for purposes of Food Stamp Act of 1977 by substituting, in par. (4), “pursuant to this subsection by the Secretary of Agriculture or any agency or instrumentality with which information is shared pursuant to paragraph (2)” for “by the Secretary of Agriculture pursuant to this subsection”.

1992—Subsec. (h). Pub. L. 102-486 added subsec. (h).

1990—Subsec. (e)(2). Pub. L. 101-508 substituted “1 year” for “2 years”.

Subsec. (f). Pub. L. 101-624, §2201(d), added subsec. (f) relating to access to employer identification numbers for purposes of Federal Crop Insurance Act.

Pub. L. 101-624, §1735(c), added subsec. (f) relating to access to employer identification numbers for purposes of Food Stamp Act of 1977.

1988—Subsec. (a). Pub. L. 100-485, §703(c)(3), substituted “or whose identifying number is required to be shown on a return of another person shall furnish” for “shall furnish”.

Subsec. (e)(2). Pub. L. 100-485, §704(a), substituted “age of 2” for “age of 5”.

1986—Subsec. (e). Pub. L. 99-514 added subsec. (e).
1976—Subsec. (a). Pub. L. 94-455, §§1203(d), 1906(b)(13)(A), struck out in provisions preceding par. (1) “or his delegate” after “Secretary” and added par. (4).

Subsec. (d). Pub. L. 94-455, §1211(c), added subsec. (d).

EFFECTIVE DATE OF 2018 AMENDMENT

Amendment by section 101(g)(1)–(3) of Pub. L. 115-141 effective as if included in the provision of the Protecting Americans from Tax Hikes Act of 2015, div. Q of Pub. L. 114-113, to which such amendment relates, see section 101(s) of Pub. L. 115-141, set out as a note under section 24 of this title.

EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-113, div. Q, title II, §203(f), Dec. 18, 2015, 129 Stat. 3081, as amended by Pub. L. 115-141, div. U, title I, §101(g)(5), Mar. 23, 2018, 132 Stat. 1162, provided that: “Except to the extent provided in section 6109(i)(3) of the Internal Revenue Code of 1986, the amendments made by this section [amending this section and section 6213 of this title] shall apply to applications for individual taxpayer identification numbers made after the date of the enactment of this Act [Dec. 18, 2015].”

EFFECTIVE DATE OF 2008 AMENDMENT

Amendment of this section and repeal of Pub. L. 110-234 by Pub. L. 110-246 effective May 22, 2008, the date of enactment of Pub. L. 110-234, except as otherwise provided, see section 4 of Pub. L. 110-246, set out as an Effective Date note under section 8701 of Title 7, Agriculture.

Amendment by section 4002(b)(1)(B), (G), (2)(O) of Pub. L. 110-246 effective Oct. 1, 2008, see section 4407 of Pub. L. 110-246, set out as a note under section 1161 of Title 2, The Congress.

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 OF 1998 AMENDMENT

Pub. L. 105-206, title III, §3710(b), July 22, 1998, 112 Stat. 779, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 22, 1998].”

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by section 1615(a)(2)(A) of Pub. L. 104-188 applicable with respect to returns the due date for which, without regard to extensions, is on or after the 30th day after Aug. 20, 1996, with special rule for 1995 and 1996, see section 1615(d) of Pub. L. 104-188, set out as a note under section 21 of this title.

EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by Pub. L. 103-465 applicable to returns for taxable years beginning after Dec. 31, 1994, but not applicable to returns for taxable years beginning in 1995 with respect to individuals who are born after Oct. 31, 1995, and to returns for taxable years beginning in 1996 with respect to individuals who are born after Nov. 30, 1996, see section 742(c) of Pub. L. 103-465, set out as a note under section 32 of this title.

EFFECTIVE DATE OF 1992 AMENDMENT

Pub. L. 102-486, title XIX, §1933(c), Oct. 24, 1992, 106 Stat. 3031, provided that: “The amendments made by this section [amending this section and section 6724 of this title] shall apply to taxable years beginning after December 31, 1991.”

EFFECTIVE DATE OF 1990 AMENDMENTS

Amendment by section 1735(c) of Pub. L. 101-624 effective and implemented first day of month beginning 120

days after publication of implementing regulations to be promulgated not later than Oct. 1, 1991, see section 1781(a) of Pub. L. 101-624, set out as a note under section 2012 of Title 7, Agriculture.

Pub. L. 101-508, title XI, §11112(b), Nov. 5, 1990, 104 Stat. 1388-413, provided that: “The amendment made by subsection (a) [amending this section] shall apply to returns for taxable years beginning after December 31, 1990.”

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by section 703(c)(3) of Pub. L. 100-485 applicable to taxable years beginning after Dec. 31, 1988, see section 703(d) of Pub. L. 100-485, set out as a note under section 21 of this title.

Pub. L. 100-485, title VII, §704(b), Oct. 13, 1988, 102 Stat. 2428, provided that: “The amendment made by subsection (a) [amending this section] shall apply to returns the due date for which (determined without regard to extensions) is after December 31, 1989.”

EFFECTIVE DATE OF 1986 AMENDMENT

Pub. L. 99-514, title XV, §1524(c), Oct. 22, 1986, 100 Stat. 2749, provided that: “The amendments made by this section [amending this section and section 6676 of this title] shall apply to returns the due date for which (determined without regard to extensions) is after December 31, 1987.”

EFFECTIVE DATE

Pub. L. 87-397, §1(d), Oct. 5, 1961, 75 Stat. 829, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “Paragraph (1) of section 6109(a) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], as added by subsection (a) of this section, shall apply only in respect of returns, statements, and other documents relating to periods commencing after December 31, 1961. Paragraphs (2) and (3) of such section 6109(a) shall apply only in respect of returns, statements, or other documents relating to periods commencing after December 31, 1962.”

IDENTITY PROTECTION PERSONAL IDENTIFICATION NUMBERS

Pub. L. 116-25, title II, §2005, July 1, 2019, 133 Stat. 1004, provided that:

“(a) IN GENERAL.—Subject to subsection (b), the Secretary of the Treasury or the Secretary’s delegate (hereafter referred to in this section as the ‘Secretary’) shall establish a program to issue, upon the request of any individual, a number which may be used in connection with such individual’s social security number (or other identifying information with respect to such individual as determined by the Secretary) to assist the Secretary in verifying such individual’s identity.

“(b) REQUIREMENTS.—

“(1) ANNUAL EXPANSION.—For each calendar year beginning after the date of the enactment of this Act [July 1, 2019], the Secretary shall provide numbers through the program described in subsection (a) to individuals residing in such States as the Secretary deems appropriate, provided that the total number of States served by such program during such year is greater than the total number of States served by such program during the preceding year.

“(2) NATIONWIDE AVAILABILITY.—Not later than 5 years after the date of the enactment of this Act, the Secretary shall ensure that the program described in subsection (a) is made available to any individual residing in the United States.”

AUDIT BY TIGTA

Pub. L. 114-113, div. Q, title II, §203(b), Dec. 18, 2015, 129 Stat. 3079, provided that: “Not later than 2 years after the date of the enactment of this Act [Dec. 18, 2015], and every 2 years thereafter, the Treasury Inspector General for Tax Administration shall conduct an audit of the program of the Internal Revenue Service for the issuance of individual taxpayer identification

numbers pursuant to section 6109(i) of the Internal Revenue Code of 1986 (as added by this section) and report the results of such audit to the Committee on Finance of the Senate and the Committee on the [sic] Ways and Means of the House of Representatives.”

COMMUNITY-BASED CERTIFYING ACCEPTANCE AGENTS

Pub. L. 114–113, div. Q, title II, §203(c), Dec. 18, 2015, 129 Stat. 3079, as amended by Pub. L. 115–141, div. U, title I, §101(g)(4), Mar. 23, 2018, 132 Stat. 1162, provided that: “The Secretary of the Treasury, or the Secretary’s delegate, shall maintain a program for training and approving community-based certifying acceptance agents for purposes of section 6109(i)(1) of the Internal Revenue Code of 1986 (as added by this section). Persons eligible to be acceptance agents under such program include—

“(1) financial institutions (as defined in section 265(b)(5) of such Code and the regulations thereunder),

“(2) colleges and universities which are described in section 501(c)(3) of such Code and exempt from taxation under section 501(a) of such Code,

“(3) Federal agencies (as defined in section 6402(h) of such Code),

“(4) State and local governments, including agencies responsible for vital records,

“(5) community-based organizations which are described in subsection (c)(3) or (d) of section 501 of such Code and exempt from taxation under section 501(a) of such Code,

“(6) persons that provide assistance to taxpayers in the preparation of their tax returns, and

“(7) other persons or categories of persons as authorized by regulations or other guidance of the Secretary of the Treasury.”

ITIN STUDY

Pub. L. 114–113, div. Q, title II, §203(d), Dec. 18, 2015, 129 Stat. 3079, provided that:

“(1) **IN GENERAL.**—The Secretary of the Treasury, or the Secretary’s delegate, shall conduct a study on the effectiveness of the application process for individual taxpayer identification numbers before the implementation of the amendments made by this section [amending this section and section 6213 of this title], the effects of the amendments made by this section on such application process, the comparative effectiveness of an in-person review process for application versus other methods of reducing fraud in the ITIN program and improper payments to ITIN holders as a result, and possible administrative and legislative recommendations to improve such process.

“(2) **SPECIFIC REQUIREMENTS.**—Such study shall include an evaluation of the following:

“(A) Possible administrative and legislative recommendations to reduce fraud and improper payments through the use of individual taxpayer identification numbers (hereinafter referred to as ‘ITINs’).

“(B) If data supports an in-person initial review of ITIN applications to reduce fraud and improper payments, the administrative and legislative steps needed to implement such an in-person initial review of ITIN applications, in conjunction with an expansion of the community-based certified acceptance agent program under subsection (c) [set out as a note above], with a goal of transitioning to such a program by 2020.

“(C) Strategies for more efficient processing of ITIN applications.

“(D) The acceptance agent program as in existence on the date of the enactment of this Act [Dec. 18, 2015] and ways to expand the geographic availability of agents through the community-based certified acceptance agent program under subsection (c).

“(E) Strategies for the Internal Revenue Service to work with other Federal agencies, State and local governments, and other organizations and persons described in subsection (c) to encourage participation

in the community-based certified acceptance agent program under subsection (c) to facilitate in-person initial review of ITIN applications.

“(F) Typical characteristics (derived from Form W-7 and other sources) of mail applications for ITINs as compared with typical characteristics of in-person applications.

“(G) Typical characteristics (derived from 17 [sic] Form W-7 and other sources) of ITIN applications before the Internal Revenue Service revised its application procedures in 2012 as compared with typical characteristics of ITIN applications made after such revisions went into effect.

“(3) **REPORT.**—The Secretary, or the Secretary’s delegate, shall submit to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives a report detailing the study under paragraph (1) and its findings not later than 1 year after the date of the enactment of this Act [Dec. 18, 2015].

“(4) **ADMINISTRATIVE STEPS.**—The Secretary of the Treasury shall implement any administrative steps identified by the report under paragraph (3) not later than 180 days after submitting such report.”

§ 6110. Public inspection of written determinations

(a) General rule

Except as otherwise provided in this section, the text of any written determination and any background file document relating to such written determination shall be open to public inspection at such place as the Secretary may by regulations prescribe.

(b) Definitions

For purposes of this section—

(1) Written determination

(A) In general

The term “written determination” means a ruling, determination letter, technical advice memorandum, or Chief Counsel advice.

(B) Exceptions

Such term shall not include any matter referred to in subparagraph (C) or (D) of section 6103(b)(2).

(2) Background file document

The term “background file document” with respect to a written determination includes the request for that written determination, any written material submitted in support of the request, and any communication (written or otherwise) between the Internal Revenue Service and persons outside the Internal Revenue Service in connection with such written determination (other than any communication between the Department of Justice and the Internal Revenue Service relating to a pending civil or criminal case or investigation) received before issuance of the written determination.

(3) Reference and general written determinations

(A) Reference written determination

The term “reference written determination” means any written determination which has been determined by the Secretary to have significant reference value.

(B) General written determination

The term “general written determination” means any written determination other than a reference written determination.