§ 7213. Unauthorized disclosure of information

(a) Returns and return information

It shall be unlawful for any officer or employee of the United States who divulges or makes known in any manner whatever not provided by law to any person the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than $1,000, or be imprisoned for not more than 1 year, or both.

(b) Disclosure of operations of manufacturer or producer

Any officer or employee of the United States who divulges or makes known in any manner whatever not provided by law to any person the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than $1,000, or be imprisoned for not more than 1 year, or both, with the costs of prosecution.

(c) Disclosures by certain delegates of Secretary

All provisions of law relating to the disclosure of information, and all provisions of law relating to penalties for unauthorized disclosure of information, which are applicable in respect of any function under this title when performed by an officer or employee of the Treasury Department
are likewise applicable in respect of such function when performed by any person who is a “delegate” within the meaning of section 7701(a)(12)(B).

(d) Disclosure of software

Any person who willfully divulges or makes known software (as defined in section 7612(d)(1)) to any person in violation of section 7612 shall be guilty of a felony and, upon conviction thereof, shall be fined not more than $5,000, or imprisoned not more than 5 years, or both, together with the costs of prosecution.

(e) Cross references

(1) Penalties for disclosure of information by preparers of returns

For penalty for disclosure or use of information by preparers of returns, see section 7216.

(2) Penalties for disclosure of confidential information

For penalties for disclosure of confidential information by any officer or employee of the United States or any department or agency thereof, see 18 U.S.C. 1965.

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2013—Subsec. (a)(2). Pub. L. 112–240 inserted “(k)(10), before “(10),”.

2010—Subsec. (a)(2). Pub. L. 111–148 substituted “(20), or (21)” for “or (20)”.

2006—Subsec. (a)(2). Pub. L. 109–280, which directed insertion of “under section 6103(c)” after “6103” in subsec. (a)(2) of section 7213, without specifying the act to be amended, was executed by making the insertion in subsec. (a)(2) of this section, which is section 7213 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress.

2003—Subsec. (a)(2). Pub. L. 108–173, §811(c)(2)(C), substituted “(19), or (20)” for “(19)”.

1998—Subsec. (d). Pub. L. 105–206 added subsec. (d) and redesignated former subsec. (d) as (e).


Pub. L. 105–33 substituted “(15), or (16)” for “(15),”.

1996—Subsec. (a)(2). Pub. L. 104–188 substituted “(12), or (15)” for “(12),”.

1994—Subsec. (a)(2). Pub. L. 103–508 substituted “(6), or (7)” for “(6),”.

1989—Subsec. (a)(2). Pub. L. 101–239 substituted “(7), or (9)” for “(7),”.

1988—Subsec. (a)(2). Pub. L. 100–474 substituted “(m)(2), (4), or (6)” for “(m)(2)(4)”.

Pub. L. 100–485 substituted “(9), or (10)” for “(9),”.

1984—Subsec. (a)(2). Pub. L. 98–378 substituted “(9), or (10)” for “(10),”.


1978—Subsec. (a)(2). Pub. L. 95–600, §701(bb)(6)(A), in subsec. (a)(2) of this section, which is section 7213 of the Internal Revenue Code of 1986, inserted “willfully” before “to thereafter”.

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2002—Subsec. (a)(2). Pub. L. 107–134 substituted “(k)(10), (13), (14), or (15)” for “(k)(10), (13), or (14)”.

1992—Subsec. (a)(2). Pub. L. 102–213 substituted “(k)(10), (13), (14), or (15)” for “(15)”.

1990—Subsec. (a)(2). Pub. L. 101–146 substituted “(k)(10), or (14)” for “(14)”.

1989—Subsec. (a)(2). Pub. L. 100–485 substituted “(k)(10), (14)” for “(14)”.

1986—Subsec. (a)(2). Pub. L. 99–525 substituted “(13), or (14)” for “(13)”.


Subsec. (a)(2). Pub. L. 95–600, §701(bb)(6)(A), inserted provision relating to educational institutions, inserted “willfully” before “to disclose”, and substituted “subsection (d), (i)(6), or (m)(4)B)” for “subsection (d), (l)(6), or (m)(4)B)”.

1975—Subsec. (a)(1). Pub. L. 94–409, §7603(c)(7)(C), inserted provision relating to educational institutions, inserted “willfully” before “to disclose”, and substituted “subsection (d), (i)(6), or (m)(4)B)” for “subsection (d), (l)(6), or (m)(4)B)”.


Subsec. (a)(2). Pub. L. 93–662, §106(a)(6)(A), inserted provision relating to educational institutions, inserted “willfully” before “to disclose”, and substituted “subsection (d), (i)(6), or (m)(4)B)” for “subsection (d), (l)(6), or (m)(4)B)”.

1976—Subsec. (a), Pub. L. 94–455, §1202(d), added pars. (3) and (4), redesignated former par. (3) as (5), and in pars. (1), (2), and (5) raised from a misdemeanor to a felony any criminal violation of the disclosure rules, increased from $1,000 to $5,000 and from one year imprisonment to five years imprisonment the maximum criminal penalties for an unauthorized disclosure of a return or return information, extended the criminal penalties to apply to unauthorized disclosures of any return or return information and not merely income returns and other financial information appearing on income returns, and extended the criminal penalties to apply to former Federal and State officers and to officers and employees of contractors having access to returns and return information in connection with the processing, storage, transmission, and reproduction of such returns and return information, and the programming, maintenance, etc., of equipment.

Subsec. (c), Pub. L. 94–455, §1202(d), redesignated subsec. (d) as (c). Former subsec. (c), covering offenses relating to the reproduction of documents, was struck out.

Subsecs. (d), (e), Pub. L. 94–455, §1202(d), (h)(3), redesignated subsec. (e) as (d) and, in par. (1) of subsec. (d) as so redesignated, substituted a cross reference to section 7216 as covering penalties for disclosure or use of information by preparers of returns for a cross reference to section 6106 as covering special provisions applicable to returns of tax under chapter 23 (relating to Federal Unemployment Tax). Former subsec. (d) redesignated (c).

1969—Subsecs. (d), (e), Pub. L. 86–778 added subsec. (d) and redesignated former subsec. (d) as (e).

1958—Subsecs. (c), (d), Pub. L. 85–866 added subsec. (c) and redesignated former subsec. (c) as (d).

**Effective Date of 2020 Amendment**
Amendment by Pub. L. 116–260 applicable to disclosures made on or after Dec. 27, 2020, see section 23(g) of Pub. L. 98–378, set out as a note under section 6103 of this title.

**Effective Date of 2019 Amendment**
Amendment by section 453(b)(4) of Pub. L. 98–369 effective on the first day of the first calendar month which begins more than 90 days after July 18, 1984, see section 453(a) of Pub. L. 98–369, set out as an Effective Date note under section 7612 of this title.

Amendment by section 2653(b)(4) of Pub. L. 98–369 applicable to refunds payable under section 6402 of this 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 1984 Amendments**
Amendment by Pub. L. 98–378 applicable with respect to refunds payable under section 6402 of this title after Dec. 31, 1985, see section 21(g) of Pub. L. 98–378, set out as a note under section 6103 of this title.

**Effective Date of 1982 Amendments**
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**
Amendment by Pub. L. 96–611, §11(a)(4)(B), Dec. 23, 1980, 94 Stat. 3574, provided that: "The amendment made by subparagraph (A) [amending this section] shall take effect on December 5, 1980."


**Effective Date of 1978 Amendments**
Amendment by Pub. L. 95–600 effective Jan. 1, 1977, see section 701(b)(6) of Pub. L. 95–600, set out as a note under section 6103 of this title.

**Effective Date of 1976 Amendments**

**Effective Date of 1969 Amendments**

**Effective Date of 1958 Amendments**

**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 1402(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, 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).

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)”.

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 5(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 3303(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 United States under any revenue 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 $5,000.

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.