title after Dec. 31, 1985, see section 2653(c) of Pub. L. 98–369, as amended, set out as a note under section 6102 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

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

Effective Date of 1969 Amendment

Effective Date of 1958 Amendment

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 9820(b) of Pub. L. 98–369, set out as a note under section 6102 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 (b)(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).


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 (b)(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 2303(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—