

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE**

Section effective July 1, 2009, see section 203(c)(1) of Pub. L. 110-84, set out as an Effective Date of 2007 Amendment note under section 1078-3 of this title.

**§ 1098f. Deferral of loan repayment following active duty****(a) Deferral of loan repayment following active duty**

In addition to any deferral of repayment of a loan made under this subchapter pursuant to section 1078(b)(1)(M)(iii), 1087e(f)(2)(C), or 1087dd(c)(2)(A)(iii) of this title, a borrower of a loan under this subchapter who is a member of the National Guard or other reserve component of the Armed Forces of the United States, or a member of such Armed Forces in a retired status, is called or ordered to active duty, and is enrolled, or was enrolled within six months prior to the activation, in a program of instruction at an eligible institution, shall be eligible for a deferment during the 13 months following the conclusion of such service, except that a deferment under this subsection shall expire upon the borrower's return to enrolled student status.

**(b) Active duty**

Notwithstanding section 1088(d) of this title, in this section, the term “active duty” has the meaning given such term in section 101(d)(1) of title 10, except that such term—

(1) does not include active duty for training or attendance at a service school; but

(2) includes, in the case of members of the National Guard, active State duty.

(Pub. L. 89-329, title IV, § 493D, as added Pub. L. 110-84, title II, § 204, Sept. 27, 2007, 121 Stat. 795.)

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE**

Section effective Oct. 1, 2007, see section 1(c) of Pub. L. 110-84, set out as an Effective Date of 2007 Amendment note under section 1070a of this title.

**§ 1098g. Exemption from State disclosure requirements**

Loans made, insured, or guaranteed pursuant to a program authorized by title IV of the Higher Education Act of 1965 (20 U.S.C. 1070 et seq.) shall not be subject to any disclosure requirements of any State law.

(Pub. L. 97-320, title VII, § 701(b), Oct. 15, 1982, 96 Stat. 1538.)

**Editorial Notes****REFERENCES IN TEXT**

The Higher Education Act of 1965, referred to in text, is Pub. L. 89-329, Nov. 8, 1965, 79 Stat. 1219. Title IV of the Act is classified generally to this subchapter. For complete classification of this Act to the Code, see Short Title note set out under section 1001 of this title and Tables.

**CODIFICATION**

Section was formerly classified to section 1099 of this title.

Section was enacted as part of the Garn-St Germain Depository Institutions Act of 1982, and not as part of title IV of the Higher Education Act of 1965 which comprises this subchapter.

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE**

Section effective both with respect to loans made prior to and after Oct. 15, 1982, see section 701(c) of Pub. L. 97-320, set out as an Effective Date of 1982 Amendment note under section 1603 of Title 15, Commerce and Trade.

**§ 1098h. Procedure and requirements for requesting tax return information from the Internal Revenue Service****(a) Notification and approval requirements****(1) Federal student financial aid**

In the case of any written or electronic application under section 1090 of this title by an individual for Federal student financial aid under a program authorized under subpart 1 of part A, part C, or part D, the Secretary, with respect to such individual and any parent or spouse whose financial information, including return information, is required to be provided on such application, shall—

(A) notify such individuals that—

(i) if such individuals provide approval under subparagraph (B)—

(I) the Secretary will have the authority to request that the Secretary of the Treasury disclose return information of such individuals to authorized persons (as defined in section 6103(l)(13) of title 26) for the relevant purposes described in such section; and

(II) the return information of such individuals may be redisclosed pursuant to clauses (iii), (iv), (v), and (vi) of section 6103(l)(13)(D) of the Internal Revenue Code of 1986, for the relevant purposes described in such section; and

(ii) the failure to provide such approval for the disclosures described in subparagraphs (I) and (II) of clause (i) will result in the Secretary being unable to calculate eligibility for such aid to such individual;

(B) require, as a condition of eligibility for such aid, that such individuals affirmatively approve the disclosures described in subparagraphs (I) and (II) of subparagraph (A)(i); and

(C) if an individual is pursuing provisional independent student status due to an unusual circumstance, as described in section 1087tt of this title and provided for in section 1087uu-2 of this title, require such individual to provide an affirmative approval under subparagraph (B), but not require a parent of such individual to provide an affirmative approval under subparagraph (B).

**(2) Income-contingent and income-based repayment****(A) New applicants**

In the case of any written or electronic application by an individual for an income-contingent or income-based repayment plan