

**§ 4412. Registration****(a) Requirement**

Each person required to pay a special tax under this subchapter shall register with the official in charge of the internal revenue district—

- (1) his name and place of residence;
- (2) if he is liable for tax under subchapter A, each place of business where the activity which makes him so liable is carried on, and the name and place of residence of each person who is engaged in receiving wagers for him or on his behalf; and
- (3) if he is engaged in receiving wagers for or on behalf of any person liable for tax under subchapter A, the name and place of residence of each such person.

**(b) Firm or company**

Where subsection (a) requires the name and place of residence of a firm or company to be registered, the names and places of residence of the several persons constituting the firm or company shall be registered.

**(c) Supplemental information**

In accordance with regulations prescribed by the Secretary, the Secretary may require from time to time such supplemental information from any person required to register under this section as may be needful to the enforcement of this chapter.

(Aug. 16, 1954, ch. 736, 68A Stat. 527; Pub. L. 94-455, title XIX, §1906(b)(13)(I), Oct. 4, 1976, 90 Stat. 1835.)

**Editorial Notes****AMENDMENTS**

1976—Subsec. (c). Pub. L. 94-455 substituted “the Secretary may” for “he or his delegate may”.

**Statutory Notes and Related Subsidiaries**

**PERSONS PAYING TAX AND REGISTERING BEFORE  
DECEMBER 1, 1974**

Persons registered before Dec. 1, 1974 under this section (as in effect on July 1, 1974) for the year ending June 30, 1975, not required to reregister under this section for such year, see section 3(d)(2) of Pub. L. 93-499, set out as a note under section 4411 of this title.

**§ 4413. Certain provisions made applicable**

Sections 4901, 4902, 4904, 4905, and 4906 shall extend to and apply to the special tax imposed by this subchapter and to the persons upon whom it is imposed, and for that purpose any activity which makes a person liable for special tax under this subchapter shall be considered to be a business or occupation referred to in such sections. No other provision of sections 4901 to 4907, inclusive, shall so extend or apply.

(Aug. 16, 1954, ch. 736, 68A Stat. 527.)

**§ 4414. Cross references**

**For penalties and other general and administrative provisions applicable to this subchapter, see sections 4421 to 4423, inclusive; and subtitle F.**

(Aug. 16, 1954, ch. 736, 68A Stat. 527.)

**Subchapter C—Miscellaneous Provisions**

Sec.  
4421. Definitions.

Sec.  
4422. Applicability of Federal and State laws.  
4423. Inspection of books.  
4424. Disclosure of wagering tax information.

**Editorial Notes****AMENDMENTS**

1974—Pub. L. 93-499, §3(c)(2), Oct. 29, 1974, 88 Stat. 1551, added item 4424.

**§ 4421. Definitions**

For purposes of this chapter—

**(1) Wager**

The term “wager” means—

- (A) any wager with respect to a sports event or a contest placed with a person engaged in the business of accepting such wagers,
- (B) any wager placed in a wagering pool with respect to a sports event or a contest, if such pool is conducted for profit, and
- (C) any wager placed in a lottery conducted for profit.

**(2) Lottery**

The term “lottery” includes the numbers game, policy, and similar types of wagering. The term does not include—

- (A) any game of a type in which usually
  - (i) the wagers are placed,
  - (ii) the winners are determined, and
  - (iii) the distribution of prizes or other property is made, in the presence of all persons placing wagers in such game, and
- (B) any drawing conducted by an organization exempt from tax under sections 501 and 521, if no part of the net proceeds derived from such drawing inures to the benefit of any private shareholder or individual.

(Aug. 16, 1954, ch. 736, 68A Stat. 528.)

**§ 4422. Applicability of Federal and State laws**

The payment of any tax imposed by this chapter with respect to any activity shall not exempt any person from any penalty provided by a law of the United States or of any State for engaging in the same activity, nor shall the payment of any such tax prohibit any State from placing a tax on the same activity for State or other purposes.

(Aug. 16, 1954, ch. 736, 68A Stat. 528.)

**§ 4423. Inspection of books**

Notwithstanding section 7605(b), the books of account of any person liable for tax under this chapter may be examined and inspected as frequently as may be needful to the enforcement of this chapter.

(Aug. 16, 1954, ch. 736, 68A Stat. 528.)

**§ 4424. Disclosure of wagering tax information****(a) General rule**

Except as otherwise provided in this section, neither the Secretary nor any other officer or employee of the Treasury Department may divulge or make known in any manner whatever to any person—