

in section 101(24) of title 38, United States Code), and (2) provide such addresses to such Secretary (or such department, agency, or instrumentality head) to be used solely for the purpose of locating such individuals as part of an activity being carried out by or on behalf of the Department of Veterans Affairs (or such other department, agency, or instrumentality) to determine the status of their health or to inform them of the possible need for medical care and treatment and of benefits to which they may be entitled based on disability resulting from exposure to such occupational hazards. Disclosures of information made under this section shall for all purposes be deemed to be disclosures authorized in the Internal Revenue Code of 1986.”

Pub. L. 96-466, title VIII, §802(g)(2), Oct. 17, 1980, 94 Stat. 2218, provided that: “The amendment made by section 702 [amending section 502 of Pub. L. 96-128, set out above] shall take effect as of November 28, 1979.”

**Executive Documents**

INSPECTION OF TAX RETURNS

The Executive orders listed below authorized inspection of returns for certain specified purposes:

Ex. Ord. No.	Date	Federal Register
10699	Feb. 19, 1957	22 F.R. 1059
10701	Mar. 14, 1957	22 F.R. 1629
10703	Mar. 17, 1957	22 F.R. 1797
10706	Apr. 25, 1957	22 F.R. 3027
10712	May 17, 1957	22 F.R. 3499
10738	Nov. 15, 1957	22 F.R. 9205
10801	Jan. 21, 1959	24 F.R. 521
10806	Mar. 10, 1959	24 F.R. 1823
10808	Mar. 19, 1959	24 F.R. 2221
10815	Apr. 29, 1959	24 F.R. 3474
10818	May 8, 1959	24 F.R. 3799
10846	Oct. 13, 1959	24 F.R. 8318
10855	Nov. 27, 1959	24 F.R. 9565
10871	Mar. 15, 1960	25 F.R. 2251
10876	Apr. 22, 1960	25 F.R. 3569
10906	Jan. 18, 1961	26 F.R. 508
10916	Jan. 25, 1961	26 F.R. 781
10935	Apr. 22, 1961	26 F.R. 3507
10947	June 12, 1961	26 F.R. 5283
10954	July 26, 1961	26 F.R. 6759
10962	Aug. 23, 1961	26 F.R. 8001
10966	Oct. 11, 1961	26 F.R. 9667
10981	Dec. 28, 1961	26 F.R. 12749
11020	May 8, 1962	27 F.R. 4407
11055	Oct. 9, 1962	27 F.R. 9981
11065	Nov. 21, 1962	27 F.R. 11581
11080	Jan. 29, 1963	28 F.R. 903
11082	Feb. 4, 1963	28 F.R. 1131
11083	Feb. 6, 1963	28 F.R. 1245
11099	Mar. 14, 1963	28 F.R. 2619
11102	Apr. 4, 1963	28 F.R. 3373
11109	May 28, 1963	28 F.R. 5351
11133	Dec. 17, 1963	28 F.R. 13835
11153	Apr. 17, 1964	29 F.R. 5335
11176	Sept. 3, 1964	29 F.R. 12607
11192	Jan. 13, 1965	30 F.R. 521
11194	Jan. 26, 1965	30 F.R. 877
11201	Mar. 4, 1965	30 F.R. 2921
11204	Mar. 12, 1965	30 F.R. 3417
11206	Mar. 18, 1965	30 F.R. 3741
11213	Apr. 2, 1965	30 F.R. 4389
11217	Apr. 24, 1965	30 F.R. 5819
11235	July 21, 1965	30 F.R. 9199
11332	Mar. 7, 1967	32 F.R. 3877
11337	Mar. 25, 1967	32 F.R. 5245
11358	June 6, 1967	32 F.R. 8227
11370	Aug. 30, 1967	32 F.R. 12665
11383	Nov. 30, 1967	32 F.R. 17421
11454	Feb. 7, 1969	34 F.R. 1935
11457	Mar. 4, 1969	34 F.R. 3793
11461	Mar. 27, 1969	34 F.R. 5901
11465	Apr. 10, 1969	34 F.R. 6415
11483	Sept. 23, 1969	34 F.R. 14757
11505	Jan. 21, 1970	35 F.R. 939
11535	June 12, 1970	35 F.R. 9809
11584	Mar. 3, 1971	36 F.R. 4365
11611	July 26, 1971	36 F.R. 13889
11624	Oct. 12, 1971	36 F.R. 19965
11631	Nov. 9, 1971	36 F.R. 21575
11650	Feb. 16, 1972	37 F.R. 3739
11655	Mar. 14, 1972	37 F.R. 5477
11656	Mar. 14, 1972	37 F.R. 5479
11682	Aug. 29, 1972	37 F.R. 17701
11697	Jan. 17, 1973	38 F.R. 1723
11706	Mar. 8, 1973	38 F.R. 6663
11709	Mar. 27, 1973	38 F.R. 8131
11711	Apr. 13, 1973	38 F.R. 9483
11719	May 17, 1973	38 F.R. 13315
11720	May 17, 1973	38 F.R. 13317

Ex. Ord. No.	Date	Federal Register
11722	June 9, 1973	38 F.R. 15437
11786	June 7, 1974	39 F.R. 20473
11859	May 7, 1975	40 F.R. 20265
11900	Jan. 22, 1976	41 F.R. 3461

Executive Orders 10738, 10906, 10954, 10962, 11102, 11206, 11213, 11650, and 11706, listed above, were revoked by Ex. Ord. No. 12553, Feb. 25, 1986, 51 F.R. 7237.

EXECUTIVE ORDER NO. 11805

Ex. Ord. No. 11805, Sept. 20, 1974, 39 F.R. 34261, which related to inspection of tax returns by the President and certain designated employees of the White House Office, was revoked by Ex. Ord. No. 12553, Feb. 25, 1986, 51 F.R. 7237.

**§ 6104. Publicity of information required from certain exempt organizations and certain trusts**

**(a) Inspection of applications for tax exemption or notice of status**

**(1) Public inspection**

**(A) Organizations described in section 501 or 527**

If an organization described in section 501(c) or (d) is exempt from taxation under section 501(a) for any taxable year or a political organization is exempt from taxation under section 527 for any taxable year, the application filed by the organization with respect to which the Secretary made his determination that such organization was entitled to exemption under section 501(a) or notice of status filed by the organization under section 527(i), together with any papers submitted in support of such application or notice, and any letter or other document issued by the Internal Revenue Service with respect to such application or notice shall be open to public inspection at the national office of the Internal Revenue Service. In the case of any application or notice filed after the date of the enactment of this subparagraph, a copy of such application or notice and such letter or document shall be open to public inspection at the appropriate field office of the Internal Revenue Service (determined under regulations prescribed by the Secretary). Any inspection under this subparagraph may be made at such times, and in such manner, as the Secretary shall by regulations prescribe. After the application of any organization for exemption from taxation under section 501(a) has been opened to public inspection under this subparagraph, the Secretary shall, on the request of any person with respect to such organization, furnish a statement indicating the subsection and paragraph of section 501 which it has been determined describes such organization.

**(B) Pension, etc., plans**

The following shall be open to public inspection at such times and in such places as the Secretary may prescribe:

- (i) any application filed with respect to the qualification of a pension, profit-sharing, or stock bonus plan under section 401(a) or 403(a), an individual retirement

account described in section 408(a), or an individual retirement annuity described in section 408(b),

(ii) any application filed with respect to the exemption from tax under section 501(a) of an organization forming part of a plan or account referred to in clause (i),

(iii) any papers submitted in support of an application referred to in clause (i) or (ii), and

(iv) any letter or other document issued by the Internal Revenue Service and dealing with the qualification referred to in clause (i) or the exemption from tax referred to in clause (ii).

Except in the case of a plan participant, this subparagraph shall not apply to any plan referred to in clause (i) having not more than 25 participants.

**(C) Certain names and compensation not to be opened to public inspection**

In the case of any application, document, or other papers, referred to in subparagraph (B), information from which the compensation (including deferred compensation) of any individual may be ascertained shall not be open to public inspection under subparagraph (B).

**(D) Withholding of certain other information**

Upon request of the organization submitting any supporting papers described in subparagraph (A) or (B), the Secretary shall withhold from public inspection any information contained therein which he determines relates to any trade secret, patent, process, style of work, or apparatus, of the organization, if he determines that public disclosure of such information would adversely affect the organization. The Secretary shall withhold from public inspection any information contained in supporting papers described in subparagraph (A) or (B) the public disclosure of which he determines would adversely affect the national defense.

**(2) Inspection by committees of Congress**

Section 6103(f) shall apply with respect to—

(A) the application for exemption of any organization described in section 501(c) or (d) which is exempt from taxation under section 501(a) for any taxable year or notice of status of any political organization which is exempt from taxation under section 527 for any taxable year, and any application referred to in subparagraph (B) of subsection (a)(1) of this section, and

(B) any other papers which are in the possession of the Secretary and which relate to such application,

as if such papers constituted returns.

**(3) Information available on Internet and in person**

**(A) In general**

The Secretary shall make publicly available, on the Internet and at the offices of the Internal Revenue Service—

(i) a list of all political organizations which file a notice with the Secretary under section 527(i), and

(ii) the name, address, electronic mailing address, custodian of records, and contact person for such organization.

**(B) Time to make information available**

The Secretary shall make available the information required under subparagraph (A) not later than 5 business days after the Secretary receives a notice from a political organization under section 527(i).

**(b) Inspection of annual returns**

The information required to be furnished by sections 6033, 6034, and 6058, together with the names and addresses of such organizations and trusts, shall be made available to the public at such times and in such places as the Secretary may prescribe. Nothing in this subsection shall authorize the Secretary to disclose the name or address of any contributor to any organization or trust (other than a private foundation, as defined in section 509(a) or a political organization exempt from taxation under section 527) which is required to furnish such information. In the case of an organization described in section 501(d), this subsection shall not apply to copies referred to in section 6031(b) with respect to such organization. In the case of a trust which is required to file a return under section 6034(a), this subsection shall not apply to information regarding beneficiaries which are not organizations described in section 170(c). Any annual return which is filed under section 6011 by an organization described in section 501(c)(3) and which relates to any tax imposed by section 511 (relating to imposition of tax on unrelated business income of charitable, etc., organizations) shall be treated for purposes of this subsection in the same manner as if furnished under section 6033. Any annual return required to be filed electronically under section 6033(n) shall be made available by the Secretary to the public as soon as practicable in a machine readable format.

**(c) Publication to State officials**

**(1) General rule for charitable organizations**

In the case of any organization which is described in section 501(c)(3) and exempt from taxation under section 501(a), or has applied under section 508(a) for recognition as an organization described in section 501(c)(3), the Secretary at such times and in such manner as he may by regulations prescribe shall—

(A) notify the appropriate State officer of a refusal to recognize such organization as an organization described in section 501(c)(3), or of the operation of such organization in a manner which does not meet, or no longer meets, the requirements of its exemption,

(B) notify the appropriate State officer of the mailing of a notice of deficiency of tax imposed under section 507 or chapter 41 or 42, and

(C) at the request of such appropriate State officer, make available for inspection and copying such returns, filed statements, records, reports, and other information, relating to a determination under subparagraph (A) or (B) as are relevant to any determination under State law.

**(2) Disclosure of proposed actions related to charitable organizations****(A) Specific notifications**

In the case of an organization to which paragraph (1) applies, the Secretary may disclose to the appropriate State officer—

- (i) a notice of proposed refusal to recognize such organization as an organization described in section 501(c)(3) or a notice of proposed revocation of such organization's recognition as an organization exempt from taxation,
- (ii) the issuance of a letter of proposed deficiency of tax imposed under section 507 or chapter 41 or 42, and
- (iii) the names, addresses, and taxpayer identification numbers of organizations which have applied for recognition as organizations described in section 501(c)(3).

**(B) Additional disclosures**

Returns and return information of organizations with respect to which information is disclosed under subparagraph (A) may be made available for inspection by or disclosed to an appropriate State officer.

**(C) Procedures for disclosure**

Information may be inspected or disclosed under subparagraph (A) or (B) only—

- (i) upon written request by an appropriate State officer, and
- (ii) for the purpose of, and only to the extent necessary in, the administration of State laws regulating such organizations.

Such information may only be inspected by or disclosed to a person other than the appropriate State officer if such person is an officer or employee of the State and is designated by the appropriate State officer to receive the returns or return information under this paragraph on behalf of the appropriate State officer.

**(D) Disclosures other than by request**

The Secretary may make available for inspection or disclose returns and return information of an organization to which paragraph (1) applies to an appropriate State officer of any State if the Secretary determines that such returns or return information may constitute evidence of noncompliance under the laws within the jurisdiction of the appropriate State officer.

**(3) Disclosure with respect to certain other exempt organizations**

Upon written request by an appropriate State officer, the Secretary may make available for inspection or disclosure returns and return information of any organization described in section 501(c) (other than organizations described in paragraph (1) or (3) thereof) for the purpose of, and only to the extent necessary in, the administration of State laws regulating the solicitation or administration of the charitable funds or charitable assets of such organizations. Such information may only be inspected by or disclosed to a person other than the appropriate State officer if such person is an officer or employee of the

State and is designated by the appropriate State officer to receive the returns or return information under this paragraph on behalf of the appropriate State officer.

**(4) Use in civil judicial and administrative proceedings**

Returns and return information disclosed pursuant to this subsection may be disclosed in civil administrative and civil judicial proceedings pertaining to the enforcement of State laws regulating such organizations in a manner prescribed by the Secretary similar to that for tax administration proceedings under section 6103(h)(4).

**(5) No disclosure if impairment**

Returns and return information shall not be disclosed under this subsection, or in any proceeding described in paragraph (4), to the extent that the Secretary determines that such disclosure would seriously impair Federal tax administration.

**(6) Definitions**

For purposes of this subsection—

**(A) Return and return information**

The terms “return” and “return information” have the respective meanings given to such terms by section 6103(b).

**(B) Appropriate State officer**

The term “appropriate State officer” means—

- (i) the State attorney general,
- (ii) the State tax officer,
- (iii) in the case of an organization to which paragraph (1) applies, any other State official charged with overseeing organizations of the type described in section 501(c)(3), and
- (iv) in the case of an organization to which paragraph (3) applies, the head of an agency designated by the State attorney general as having primary responsibility for overseeing the solicitation of funds for charitable purposes.

**(d) Public inspection of certain annual returns, reports, applications for exemption, and notices of status****(1) In general**

In the case of an organization described in subsection (c) or (d) of section 501 and exempt from taxation under section 501(a) or an organization exempt from taxation under section 527(a)—

- (A) a copy of—
  - (i) the annual return filed under section 6033 (relating to returns by exempt organizations) by such organization,
  - (ii) any annual return which is filed under section 6011 by an organization described in section 501(c)(3) and which relates to any tax imposed by section 511 (relating to imposition of tax on unrelated business income of charitable, etc., organizations),
  - (iii) if the organization filed an application for recognition of exemption under section 501 or notice of status under section 527(i), the exempt status application

materials or any notice materials of such organization, and

(iv) the reports filed under section 527(j) (relating to required disclosure of expenditures and contributions) by such organization,

shall be made available by such organization for inspection during regular business hours by any individual at the principal office of such organization and, if such organization regularly maintains 1 or more regional or district offices having 3 or more employees, at each such regional or district office, and

(B) upon request of an individual made at such principal office or such a regional or district office, a copy of such annual return, reports, and exempt status application materials or such notice materials shall be provided to such individual without charge other than a reasonable fee for any reproduction and mailing costs.

The request described in subparagraph (B) must be made in person or in writing. If such request is made in person, such copy shall be provided immediately and, if made in writing, shall be provided within 30 days.

**(2) 3-year limitation on inspection of returns**

Paragraph (1) shall apply to an annual return filed under section 6011 or 6033 only during the 3-year period beginning on the last day prescribed for filing such return (determined with regard to any extension of time for filing).

**(3) Exceptions from disclosure requirement**

**(A) Nondisclosure of contributors, etc.**

In the case of an organization which is not a private foundation (within the meaning of section 509(a)) or a political organization exempt from taxation under section 527, paragraph (1) shall not require the disclosure of the name or address of any contributor to the organization. In the case of an organization described in section 501(d), paragraph (1) shall not require the disclosure of the copies referred to in section 6031(b) with respect to such organization.

**(B) Nondisclosure of certain other information**

Paragraph (1) shall not require the disclosure of any information if the Secretary withheld such information from public inspection under subsection (a)(1)(D).

**(4) Limitation on providing copies**

Paragraph (1)(B) shall not apply to any request if, in accordance with regulations promulgated by the Secretary, the organization has made the requested documents widely available, or the Secretary determines, upon application by an organization, that such request is part of a harassment campaign and that compliance with such request is not in the public interest.

**(5) Exempt status application materials**

For purposes of paragraph (1), the term “exempt status application materials” means the application for recognition of exemption under

section 501 and any papers submitted in support of such application and any letter or other document issued by the Internal Revenue Service with respect to such application.

**(6) Notice materials**

For purposes of paragraph (1), the term “notice materials” means the notice of status filed under section 527(i) and any papers submitted in support of such notice and any letter or other document issued by the Internal Revenue Service with respect to such notice.

**(7) Disclosure of reports by Internal Revenue Service**

Any report filed by an organization under section 527(j) (relating to required disclosure of expenditures and contributions) shall be made available to the public at such times and in such places as the Secretary may prescribe.

**(8) Application to nonexempt charitable trusts and nonexempt private foundations**

The organizations referred to in paragraphs (1) and (2) of section 6033(d) shall comply with the requirements of this subsection relating to annual returns filed under section 6033 in the same manner as the organizations referred to in paragraph (1).

(Aug. 16, 1954, ch. 736, 68A Stat. 755; Pub. L. 85-866, title I, §75(a), Sept. 2, 1958, 72 Stat. 1660; Pub. L. 91-172, title I, §101(e)(1)-(3), (j)(36), Dec. 30, 1969, 83 Stat. 523, 530; Pub. L. 93-406, title II, §1022(g)(1)-(3), Sept. 2, 1974, 88 Stat. 940, 941; Pub. L. 94-455, title XII, §1201(d)(1), title XIII, §1307(d)(2)(B), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1667, 1727, 1834; Pub. L. 95-227, §4(e), Feb. 10, 1978, 92 Stat. 23; Pub. L. 95-488, §1(d), Oct. 20, 1978, 92 Stat. 1638; Pub. L. 95-600, title VII, §703(m), Nov. 6, 1978, 92 Stat. 2943; Pub. L. 96-603, §1(b), (d)(3), Dec. 28, 1980, 94 Stat. 3503, 3504; Pub. L. 98-369, div. A, title III, §306(b), title IV, §491(d)(49), July 18, 1984, 98 Stat. 784, 852; Pub. L. 100-203, title X, §10702(a), Dec. 22, 1987, 101 Stat. 1330-459; Pub. L. 104-168, title XIII, §1313(a), July 30, 1996, 110 Stat. 1479; Pub. L. 105-206, title VI, §6019(a), (b), July 22, 1998, 112 Stat. 823; Pub. L. 105-277, div. J, title I, §1004(b)(1), Oct. 21, 1998, 112 Stat. 2681-888; Pub. L. 106-230, §§1(b), 2(b), 3(b), July 1, 2000, 114 Stat. 478, 481, 482; Pub. L. 106-554, §1(a)(7) [title III, §312(a)], Dec. 21, 2000, 114 Stat. 2763, 2763A-640; Pub. L. 107-276, §3(b), Nov. 2, 2002, 116 Stat. 1931; Pub. L. 109-280, title XII, §§1201(b)(3), 1224(a), (b)(4), 1225(a), Aug. 17, 2006, 120 Stat. 1066, 1091, 1093; Pub. L. 110-172, §3(g), Dec. 29, 2007, 121 Stat. 2475; Pub. L. 113-295, div. A, title II, §220(v), Dec. 19, 2014, 128 Stat. 4036; Pub. L. 116-25, title III, §3101(c), July 1, 2019, 133 Stat. 1015.)

**Editorial Notes**

**REFERENCES IN TEXT**

The date of enactment of this subparagraph, referred to in subsec. (a)(1)(A), is Sept. 2, 1958.

**CODIFICATION**

Sections 1201(b)(3), 1224(a), (b)(4), and 1225(a) of Pub. L. 109-280, which directed the amendment of section 6104 without specifying the act to be amended, were executed to this section, which is section 6104 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress. See 2006 Amendment notes below.

## AMENDMENTS

2019—Subsec. (b). Pub. L. 116-25 inserted at end “Any annual return required to be filed electronically under section 6033(n) shall be made available by the Secretary to the public as soon as practicable in a machine readable format.”

2014—Subsec. (d)(6) to (8). Pub. L. 113-295 redesignated par. (6) relating to disclosure of reports by Internal Revenue Service and par. (6) relating to application to nonexempt charitable trusts and nonexempt private foundations as (7) and (8), respectively.

2007—Subsec. (b). Pub. L. 110-172, §3(g)(1), struck out “information” after “annual” in heading and inserted last sentence.

Subsec. (d)(1)(A)(ii). Pub. L. 110-172, §3(g)(2), amended text generally. Prior to amendment, text read as follows: “any annual return filed under section 6011 which relates to any tax imposed by section 511 (relating to imposition of tax on unrelated business income of charitable, etc., organizations) by such organization, but only if such organization is described in section 501(c)(3).”

Subsec. (d)(2). Pub. L. 110-172, §3(g)(3), substituted “section 6011 or 6033” for “section 6033”.

2006—Subsec. (b). Pub. L. 109-280, §1201(b)(3), inserted at end “In the case of a trust which is required to file a return under section 6034(a), this subsection shall not apply to information regarding beneficiaries which are not organizations described in section 170(c).” See Codification note above.

Subsec. (c)(1). Pub. L. 109-280, §1224(b)(4), inserted “for charitable organizations” after “rule” in heading. See Codification note above.

Subsec. (c)(2) to (6). Pub. L. 109-280, §1224(a), added pars. (2) to (6) and struck out heading and text of former par. (2). Text read as follows: “For purposes of this subsection, the term ‘appropriate State officer’ means the State attorney general, State tax officer, or any State official charged with overseeing organizations of the type described in section 501(c)(3).” See Codification note above.

Subsec. (d)(1)(A)(ii) to (iv). Pub. L. 109-280, §1225(a), added cl. (ii) and redesignated former cls. (ii) and (iii) as (iii) and (iv), respectively. See Codification note above.

2002—Subsec. (b). Pub. L. 107-276, §3(b)(1), struck out “6012(a)(6),” before “6033.”

Subsec. (d)(1)(A)(i). Pub. L. 107-276, §3(b)(2)(A), struck out “or section 6012(a)(6) (relating to returns by political organizations)” before “by such organization.”

Subsec. (d)(2). Pub. L. 107-276, §3(b)(2)(B), struck out “or section 6012(a)(6)” after “section 6033”.

2000—Subsec. (a). Pub. L. 106-230, §1(b)(1)(B), inserted “or notice of status” after “exemption” in heading.

Subsec. (a)(1)(A). Pub. L. 106-230, §1(b)(1)(A), in heading, inserted “or 527” after “section 501”, in first sentence, inserted “or a political organization is exempt from taxation under section 527 for any taxable year” after “taxable year” and “or notice of status filed by the organization under section 527(i)” before “, together”, in second sentence, inserted “or notice” after “any application”, in last sentence, inserted “for exemption from taxation under section 501(a)” after “any organization”, and inserted “or notice” after “such application”, wherever appearing.

Subsec. (a)(2)(A). Pub. L. 106-230, §1(b)(3), inserted “or notice of status of any political organization which is exempt from taxation under section 527 for any taxable year” after “taxable year”.

Subsec. (a)(3). Pub. L. 106-230, §1(b)(2), added par. (3).  
Subsec. (b). Pub. L. 106-230, §3(b)(1), inserted “6012(a)(6),” before “6033” and “or a political organization exempt from taxation under section 527” after “509(a)”.

Subsec. (d). Pub. L. 106-230, §2(b)(1)(A), inserted “reports,” after “returns,” in heading.

Pub. L. 106-230, §1(b)(4)(A), substituted “, applications for exemption, and notices of status” for “and applications for exemption” in heading.

Subsec. (d)(1). Pub. L. 106-230, §3(b)(2)(B)(i), inserted “or an organization exempt from taxation under section 527(a)” after “501(a)” in introductory provisions.

Subsec. (d)(1)(A)(i). Pub. L. 106-230, §3(b)(2)(A), inserted “or section 6012(a)(6) (relating to returns by political organizations)” after “organizations”.

Subsec. (d)(1)(A)(ii). Pub. L. 106-230, §1(b)(4)(B), inserted “or notice of status under section 527(i)” after “section 501” and “or any notice materials” after “materials”.

Subsec. (d)(1)(A)(iii). Pub. L. 106-230, §2(b)(1)(B), added cl. (iii).

Subsec. (d)(1)(B). Pub. L. 106-230, §2(b)(1)(C), inserted “, reports,” after “return”.

Pub. L. 106-230, §1(b)(4)(C), inserted “or such notice materials” after “materials”.

Subsec. (d)(2). Pub. L. 106-230, §3(b)(2)(B)(ii), inserted “or section 6012(a)(6)” after “section 6033”.

Subsec. (d)(3)(A). Pub. L. 106-230, §2(b)(2), inserted “or a political organization exempt from taxation under section 527” after “509(a)”.

Subsec. (d)(6). Pub. L. 106-554 added par. (6) relating to application to nonexempt charitable trusts and nonexempt private foundations.

Pub. L. 106-230, §2(b)(3), added par. (6) relating to disclosure of reports by Internal Revenue Service.

Pub. L. 106-230, §1(b)(4)(D), added par. (6) relating to notice materials.

1998—Subsec. (b). Pub. L. 105-206, §6019(a), inserted at end “In the case of an organization described in section 501(d), this subsection shall not apply to copies referred to in section 6031(b) with respect to such organization.”

Subsec. (d). Pub. L. 105-277 added subsec. (d) and struck out heading and text of former subsec. (d). Text read as follows: “The annual return required to be filed under section 6033 (relating to returns by exempt organizations) by any organization which is a private foundation within the meaning of section 509(a) shall be made available by the foundation managers for inspection at the principal office of the foundation during regular business hours by any citizen on request made within 180 days after the date of the publication of notice of its availability. Such notice shall be published, not later than the day prescribed for filing such annual return (determined with regard to any extension of time for filing), in a newspaper having general circulation in the county in which the principal office of the private foundation is located. The notice shall state that the annual return of the private foundation is available at its principal office for inspection during regular business hours by any citizen who requests it within 180 days after the date of such publication, and shall state the address and the telephone number of the private foundation’s principal office and the name of its principal manager.”

Subsec. (e). Pub. L. 105-277 struck out subsec. (e), which consisted of pars. (1) to (3) relating to public inspection of certain annual returns and applications for exemption with a limitation of applicability of certain provisions.

Subsec. (e)(1)(C). Pub. L. 105-206, §6019(b), inserted at end “In the case of an organization described in section 501(d), subparagraph (A) shall not require the disclosure of the copies referred to in section 6031(b) with respect to such organization.”

1996—Subsec. (e)(1)(A). Pub. L. 104-168, §1313(a)(1), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “During the 3-year period beginning on the filing date, a copy of the annual return filed under section 6033 (relating to returns by exempt organizations) by any organization to which this paragraph applies shall be made available by such organization for inspection during regular business hours by any individual at the principal office of the organization and, if such organization regularly maintains 1 or more regional or district offices having 3 or more employees, at each such regional or district office.”

Subsec. (e)(2)(A). Pub. L. 104-168, §1313(a)(2), inserted before the period at end “(and, upon request of an individual made at such principal office or such a regional

or district office, a copy of the material requested to be available for inspection under this subparagraph shall be provided (in accordance with the last sentence of paragraph (1)(A)) to such individual without charge other than reasonable fee for any reproduction and mailing costs”.

Subsec. (e)(3). Pub. L. 104-168, §1313(a)(3), added par. (3).

1987—Subsec. (e). Pub. L. 100-203 added subsec. (e).

1984—Subsec. (a)(1)(B)(i). Pub. L. 98-369, §491(d)(49), substituted “or 403(a)” for “, 403(a), or 405(a)”.

Subsec. (d). Pub. L. 98-369, §306(b), substituted “shall state the address and the telephone number of the private foundation’s principal office” for “shall state the address of the private foundation’s principal office”.

1980—Subsec. (b). Pub. L. 96-603, §1(d)(3), struck out “6056,” after “6034.”

Subsec. (d). Pub. L. 96-603, §1(b), substituted in heading “annual returns” for “annual reports” and in text “section 6033 (relating to returns by exempt organizations) by any organization which is a private foundation within the meaning of section 509(a)” for “section 6056 (relating to annual reports by private foundations)” and “annual return” for “annual report” wherever appearing.

1978—Subsec. (a)(1)(A). Pub. L. 95-488, §1(d)(1), struck out “(other than in paragraph (21) thereof)” after “section 501(c)”.

Pub. L. 95-227, §4(e)(1), inserted “(other than in paragraph (21) thereof)” after “501(c)”.

Subsec. (a)(2). Pub. L. 95-600 substituted “Section 6103(f)” for “Section 6103(d)”.

Subsec. (b). Pub. L. 95-488, §1(d)(2), struck out provisions exempting from applicability of this subsec. the information required by a trust described in section 501(c)(21).

Pub. L. 95-227, §4(e)(2), inserted provisions exempting from applicability of this subsec. the information required by a trust described in section 501(c)(21).

1976—Subsec. (a). Pub. L. 94-455, §§1201(d)(1), 1906(b)(13)(A), struck out in pars. (1)(A), (B), (D), and (2) “or his delegate” after “Secretary” wherever appearing and inserted in par. (1)(A) “and any letter or other document issued by the Internal Revenue Service with respect to such application” after “in support of such application,” and “any such letter or document” after “a copy of such application”.

Subsec. (b). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary” wherever appearing.

Subsec. (c)(1). Pub. L. 94-455, §§1307(d)(2)(B), 1906(b)(13)(A), struck out in provisions preceding subpar. (A) “or his delegate” after “Secretary” and in subpar. (B) substituted “chapter 41 or 42” for “chapter 42”.

1974—Subsec. (a)(1). Pub. L. 93-406, §1022(g)(1), substituted “Organizations described in section 501” for “In general” in heading for subpar. (A), added subpars. (B) and (C), redesignated existing subpar. (B) as (D), and in subpar. (D) as so redesignated substituted “Withholding of certain other information” for “Withholding of certain information” in heading and “subparagraph (A) or (B)” for “subparagraph (A)” in text.

Subsec. (a)(2)(A). Pub. L. 93-406, §1022(g)(2), inserted “any application referred to in subparagraph (B) of subsection (a)(1) of this section, and”.

Subsec. (b). Pub. L. 93-406, §1022(g)(3), which purported to amend subsec. (b) by substituting “6956, and 6058” for “and 6056” was executed by substituting “6056, and 6058” for “and 6056” as the probable intent of Congress. See 1980 Amendment note above.

1969—Subsec. (b). Pub. L. 91-172, §101(e)(1), (j)(36), inserted provision prohibiting disclosure by the Secretary or his delegate of the name or address of any contributor to any organization or trust other than a private foundation and inserted reference to section 6056.

Subsecs. (c), (d). Pub. L. 91-172, §101(e)(2), (3), added subsecs. (c) and (d).

1958—Pub. L. 85-866 designated existing provisions as subsec. (b) and added subsec. (a).

## Statutory Notes and Related Subsidiaries

### EFFECTIVE DATE OF 2019 AMENDMENT

Amendment by Pub. L. 116-25 applicable to taxable years beginning after July 1, 2019, with certain transitional relief permitted, see section 3101(d) of Pub. L. 116-25, set out as a note under section 527 of this title.

### EFFECTIVE DATE OF 2007 AMENDMENT

Amendment by Pub. L. 110-172 effective as if included in the provisions of the Pension Protection Act of 2006, Pub. L. 109-280, to which such amendment relates, see section 3(j) of Pub. L. 110-172, set out as a note under section 170 of this title.

### EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by section 1201(b)(3) of Pub. L. 109-280 applicable to returns for taxable years beginning after Dec. 31, 2006, see section 1201(c)(2) of Pub. L. 109-280, set out as a note under section 6034 of this title.

Amendment by section 1224(a), (b)(4) of 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.

Pub. L. 109-280, title XII, §1225(b), Aug. 17, 2006, 120 Stat. 1094, provided that: “The amendments made by this section [amending this section] shall apply to returns filed after the date of the enactment of this Act [Aug. 17, 2006].”

### EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107-276 effective as if included in the amendments made by Pub. L. 106-230, see section 3(d) of Pub. L. 107-276, set out as a note under section 6012 of this title.

### EFFECTIVE DATE OF 2000 AMENDMENTS

Pub. L. 106-554, §1(a)(7) [title III, §312(c)], Dec. 21, 2000, 114 Stat. 2763, 2763A-640, provided that: “The amendments made by this section [amending this section and provisions set out as a note under section 1 of this title] shall take effect as if included in the provisions of the Tax and Trade Relief Extension Act of 1998 [Pub. L. 105-277, div. J], to which they relate.”

Amendment by section 1(b) of Pub. L. 106-230 effective July 1, 2000, except that amendment by section 1(b)(2) of Pub. L. 106-230 effective 45 days after July 1, 2000, see section 1(d) of Pub. L. 106-230, set out as a note under section 527 of this title.

Amendment by section 3(b) of Pub. L. 106-230 applicable to returns for taxable years beginning after June 30, 2000, see section 3(d) of Pub. L. 106-230, set out as a note under section 6012 of this title.

### EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-277, div. J, title I, §1004(b)(3), Oct. 21, 1998, 112 Stat. 2681-890, provided that:

“(A) IN GENERAL.—Except as provided in subparagraph (B), the amendments made by this subsection [amending this section and sections 6033, 6652, 6685, and 7207 of this title] shall apply to requests made after the later of December 31, 1998, or the 60th day after the Secretary of the Treasury first issues the regulations referred to in section 6104(d)(4) of the Internal Revenue Code of 1986, as amended by this section.

“(B) PUBLICATION OF ANNUAL RETURNS.—Section 6104(d) of such Code, as in effect before the amendments made by this subsection, shall not apply to any return the due date for which is after the date such amendments take effect under subparagraph (A).”

### EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-168, title XIII, §1313(c), July 30, 1996, 110 Stat. 1480, provided that: “The amendments made by this section [amending this section and section 6685 of this title] shall apply to requests made on or after the 60th day after the Secretary of the Treasury first issues

the regulations referred to section 6104(e)(3) of the Internal Revenue Code of 1986 (as added by subsection (a)(3)).”

#### EFFECTIVE DATE OF 1987 AMENDMENT

Pub. L. 100-203, title X, §10702(b), Dec. 22, 1987, 101 Stat. 1330-460, provided that: “The amendment made by subsection (a) [amending this section] shall apply—

“(1) to returns for years beginning after December 31, 1986, and

“(2) on and after the 30th day after the date of the enactment of this Act [Dec. 22, 1987] in the case of applications submitted to the Internal Revenue Service—

“(A) after July 15, 1987, or

“(B) on or before July 15, 1987, if the organization has a copy of the application on July 15, 1987.”

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 306(b) of Pub. L. 98-369 effective Jan. 1, 1985, see section 306(c) of Pub. L. 98-369, set out as a note under section 4946 of this title.

Amendment by section 491(d)(49) of Pub. L. 98-369 applicable to obligations issued after Dec. 31, 1983, see section 491(f)(1) of Pub. L. 98-369, set out as a note under section 62 of this title.

#### EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-603 applicable to taxable years beginning after Dec. 31, 1980, see section 1(f) of Pub. L. 96-603, set out as a note under section 6033 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENTS

Amendment by Pub. L. 95-600 effective Oct. 4, 1976, see section 703(r) of Pub. L. 95-600, set out as a note under section 46 of this title.

Amendment by Pub. L. 95-488 effective with respect to taxable years beginning after Dec. 31, 1977, and nothing in amendment by Pub. L. 95-488 construed to permit disclosure of confidential business information of contributors to any trust described in section 501(c)(21), see section 1(e) of Pub. L. 95-488, set out as a note under section 192 of this title.

Amendment by Pub. L. 95-227 applicable with respect to contributions, acts, and expenditures made after Dec. 31, 1977, in and for taxable years beginning after such date, see section 4(f) of Pub. L. 95-227, set out as an Effective Date note under section 192 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title XII, §1201(d)(2), Oct. 4, 1976, 90 Stat. 1667, provided that: “The amendments made by this subsection [amending this section] apply to any letter or other document issued with respect to applications filed after October 31, 1976.”

Amendment by section 1307(d)(2)(B) of Pub. L. 94-455 applicable on and after Oct. 4, 1976, see section 1307(e)(6) of Pub. L. 94-455, set out as a note under section 6001 of this title.

#### EFFECTIVE DATE OF 1974 AMENDMENT

Pub. L. 93-406, title X, §1022(g)(4), Sept. 2, 1974, 88 Stat. 941, provided that: “The amendments made by this subsection [amending this section] shall apply to applications filed (or documents issued) after the date of enactment of this Act [Sept. 2, 1974].”

#### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

#### EFFECTIVE DATE OF 1958 AMENDMENT

Pub. L. 85-866, title I, §75(c), Sept. 2, 1958, 72 Stat. 1661, provided that: “The amendments made by subsection (a) [amending this section] shall take effect on the 60th day after the day on which this Act is enacted

[Sept. 2, 1958]. The amendments made by subsection (b) [amending section 6033 of this title] shall apply to taxable years ending on or after December 31, 1958.”

#### EFFECT OF AMENDMENTS ON EXISTING DISCLOSURES

Pub. L. 107-276, §7, Nov. 2, 2002, 116 Stat. 1935, provided that: “Notices, reports, or returns that were required to be filed with the Secretary of the Treasury before the date of the enactment of the amendments made by this Act [Nov. 2, 2002] and that were disclosed by the Secretary of the Treasury consistent with the law in effect at the time of disclosure shall remain subject on and after such date to the disclosure provisions of section 6104 of the Internal Revenue Code of 1986.”

### § 6105. Confidentiality of information arising under treaty obligations

#### (a) In general

Tax convention information shall not be disclosed.

#### (b) Exceptions

Subsection (a) shall not apply—

(1) to the disclosure of tax convention information to persons or authorities (including courts and administrative bodies) which are entitled to such disclosure pursuant to a tax convention,

(2) to any generally applicable procedural rules regarding applications for relief under a tax convention,

(3) to the disclosure of tax convention information on the same terms as return information may be disclosed under paragraph (3)(C) or (7) of section 6103(i), except that in the case of tax convention information provided by a foreign government, no disclosure may be made under this paragraph without the written consent of the foreign government, or

(4) in any case not described in paragraph (1), (2), or (3), to the disclosure of any tax convention information not relating to a particular taxpayer if the Secretary determines, after consultation with each other party to the tax convention, that such disclosure would not impair tax administration.

#### (c) Definitions

For purposes of this section—

##### (1) Tax convention information

The term “tax convention information” means any—

(A) agreement entered into with the competent authority of one or more foreign governments pursuant to a tax convention,

(B) application for relief under a tax convention,

(C) background information related to such agreement or application,

(D) document implementing such agreement, and

(E) other information exchanged pursuant to a tax convention which is treated as confidential or secret under the tax convention.

##### (2) Tax convention

The term “tax convention” means—

(A) any income tax or gift and estate tax convention, or

(B) any other convention or bilateral agreement (including multilateral conventions and agreements and any agreement