

with a possession of the United States) providing for the avoidance of double taxation, the prevention of fiscal evasion, non-discrimination with respect to taxes, the exchange of tax relevant information with the United States, or mutual assistance in tax matters.

**(d) Cross references**

**For penalties for the unauthorized disclosure of tax convention information which is return or return information, see sections 7213, 7213A, and 7431.**

(Added Pub. L. 106-554, §1(a)(7) [title III, §304(b)(1)], Dec. 21, 2000, 114 Stat. 2763, 2763A-633; amended Pub. L. 107-134, title II, §201(c)(9), Jan. 23, 2002, 115 Stat. 2444; Pub. L. 107-147, title IV, §417(18), Mar. 9, 2002, 116 Stat. 56.)

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 6105, act Aug. 16, 1954, ch. 736, 68A Stat. 755, authorized the Secretary or his delegate to compile, beginning after June 31, 1941, all cases in which relief from excess profits tax has been allowed, prior to repeal by Pub. L. 94-455, title XIX, §1906(a)(7), Oct. 4, 1976, 90 Stat. 1824.

**AMENDMENTS**

2002—Subsec. (b)(2). Pub. L. 107-134, §201(c)(9)(A), struck out “or” at end.

Subsec. (b)(3). Pub. L. 107-134, §201(c)(9)(D), added par. (3). Former par. (3) redesignated (4).

Pub. L. 107-134, §201(c)(9)(B), substituted “paragraph (1), (2), or (3)” for “paragraphs (1) or (2)”.

Subsec. (b)(4). Pub. L. 107-134, §201(c)(9)(C), redesignated par. (3) as (4).

Subsec. (c)(1)(C), (E). Pub. L. 107-147 struck out “any” after subpar. designation.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 2002 AMENDMENT**

Amendment by Pub. L. 107-134 applicable to disclosures made on or after Jan. 23, 2002, see section 201(d) of Pub. L. 107-134, set out as a note under section 6103 of this title.

**[§ 6106. Repealed. Pub. L. 94-455, title XII, § 1202(h)(1), Oct. 4, 1976, 90 Stat. 1688]**

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 756, related to inspection of unemployment tax returns.

**§ 6107. Tax return preparer must furnish copy of return to taxpayer and must retain a copy or list**

**(a) Furnishing copy to taxpayer**

Any person who is a tax return preparer with respect to any return or claim for refund shall furnish a completed copy of such return or claim to the taxpayer not later than the time such return or claim is presented for such taxpayer's signature.

**(b) Copy or list to be retained by tax return preparer**

Any person who is a tax return preparer with respect to a return or claim for refund shall, for the period ending 3 years after the close of the return period—

(1) retain a completed copy of such return or claim, or retain, on a list, the name and taxpayer identification number of the taxpayer

for whom such return or claim was prepared, and

(2) make such copy or list available for inspection upon request by the Secretary.

**(c) Regulations**

The Secretary shall prescribe regulations under which, in cases where 2 or more persons are tax return preparers with respect to the same return or claim for refund, compliance with the requirements of subsection (a) or (b), as the case may be, of one such person shall be deemed to be compliance with the requirements of such subsection by the other persons.

**(d) Definitions**

For purposes of this section, the terms “return” and “claim for refund” have the respective meanings given to such terms by section 6696(e), and the term “return period” has the meaning given to such term by section 6060(c).

(Added Pub. L. 94-455, title XII, §1203(c), Oct. 4, 1976, 90 Stat. 1690; amended Pub. L. 110-28, title VIII, §8246(a)(2)(C)(i), May 25, 2007, 121 Stat. 201.)

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 6107, acts Aug. 16, 1954, ch. 736, 68A Stat. 756; Nov. 2, 1966, Pub. L. 89-713, §4(c), 80 Stat. 1110, authorized an alphabetical list of names of all persons who have paid special taxes under subtitle D or E of this title to be kept for public inspection, prior to repeal by Pub. L. 90-618, title II, §203(a), Oct. 22, 1968, 82 Stat. 1235.

**AMENDMENTS**

2007—Pub. L. 110-28, §8246(a)(2)(C)(i)(I), substituted “Tax return preparer” for “Income tax return preparer” in section catchline.

Subsec. (a). Pub. L. 110-28, §8246(a)(2)(C)(i)(II), substituted “a tax return preparer” for “an income tax return preparer”.

Subsec. (b). Pub. L. 110-28, §8246(a)(2)(C)(i)(II), (III), substituted “tax return preparer” for “income tax return preparer” in heading and “a tax return preparer” for “an income tax return preparer” in text.

Subsec. (c). Pub. L. 110-28, §8246(a)(2)(C)(i)(IV), substituted “tax return preparers” for “income tax return preparers”.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 2007 AMENDMENT**

Amendment by Pub. L. 110-28 applicable to returns prepared after May 25, 2007, see section 8246(c) of Pub. L. 110-28, set out as a note under section 6060 of this title.

**EFFECTIVE DATE**

Section applicable to documents prepared after Dec. 31, 1976, see section 1203(j) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 7701 of this title.

**§ 6108. Statistical publications and studies**

**(a) Publication or other disclosure of statistics of income**

The Secretary shall prepare and publish not less than annually statistics reasonably available with respect to the operations of the internal revenue laws, including classifications of taxpayers and of income, the amounts claimed or allowed as deductions, exemptions, and cred-

its, and any other facts deemed pertinent and valuable.

**(b) Special statistical studies**

The Secretary may, upon written request by any party or parties, make special statistical studies and compilations involving return information (as defined in section 6103(b)(2)) and furnish to such party or parties transcripts of any such special statistical study or compilation. A reasonable fee may be prescribed for the cost of the work or services performed for such party or parties.

**(c) Anonymous form**

No publication or other disclosure of statistics or other information required or authorized by subsection (a) or special statistical study authorized by subsection (b) shall in any manner permit the statistics, study, or any information so published, furnished, or otherwise disclosed to be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

**(d) Statistical support for National Taxpayer Advocate**

Upon request of the National Taxpayer Advocate, the Secretary shall, to the extent practicable, provide the National Taxpayer Advocate with statistical support in connection with the preparation by the National Taxpayer Advocate of the annual report described in section 7803(c)(2)(B)(ii). Such statistical support shall include statistical studies, compilations, and the review of information provided by the National Taxpayer Advocate for statistical validity and sound statistical methodology.

(Aug. 16, 1954, ch. 736, 68A Stat. 756; Pub. L. 94-455, title XII, §1202(b), Oct. 4, 1976, 90 Stat. 1685; Pub. L. 116-25, title I, §1301(b)(3)(A), July 1, 2019, 133 Stat. 992.)

**Editorial Notes**

AMENDMENTS

2019—Subsec. (d). Pub. L. 116-25 added subsec. (d).

1976—Pub. L. 94-455 designated existing provisions as subsec. (a), struck out “or his delegate” after “Secretary”, inserted “not less than” after “prepare and publish” and “claimed or” after “income, the amounts”, substituted “internal revenue laws” for “income tax laws”, and added subsecs. (b) and (c).

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-25, title I, §1301(d), July 1, 2019, 133 Stat. 993, provided that:

“(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section [amending this section and section 7803 of this title] shall take effect on the date of the enactment of this Act [July 1, 2019].

“(2) SALARY OF NATIONAL TAXPAYER ADVOCATE.—The amendment made by subsection (c) [amending section 7803 of this title] shall apply to compensation paid to individuals appointed as the National Taxpayer Advocate after March 31, 2019.”

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective Jan. 1, 1977, see section 1202(i) of Pub. L. 94-455, set out as a note under section 6103 of this title.

**§ 6109. Identifying numbers**

**(a) Supplying of identifying numbers**

When required by regulations prescribed by the Secretary:

**(1) Inclusion in returns**

Any person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

**(2) Furnishing number to other persons**

Any person with respect to whom a return, statement, or other document is required under the authority of this title to be made by another person or whose identifying number is required to be shown on a return of another person shall furnish to such other person such identifying number as may be prescribed for securing his proper identification.

**(3) Furnishing number of another person**

Any person required under the authority of this title to make a return, statement, or other document with respect to another person shall request from such other person, and shall include in any such return, statement, or other document, such identifying number as may be prescribed for securing proper identification of such other person.

**(4) Furnishing identifying number of tax return preparer**

Any return or claim for refund prepared by a tax return preparer shall bear such identifying number for securing proper identification of such preparer, his employer, or both, as may be prescribed. For purposes of this paragraph, the terms “return” and “claim for refund” have the respective meanings given to such terms by section 6696(e).

For purposes of paragraphs (1), (2), and (3), the identifying number of an individual (or his estate) shall be such individual’s social security account number.

**(b) Limitation**

(1) Except as provided in paragraph (2), a return of any person with respect to his liability for tax, or any statement or other document in support thereof, shall not be considered for purposes of paragraphs (2) and (3) of subsection (a) as a return, statement, or other document with respect to another person.

(2) For purposes of paragraphs (2) and (3) of subsection (a), a return of an estate or trust with respect to its liability for tax, and any statement or other document in support thereof, shall be considered as a return, statement, or other document with respect to each beneficiary of such estate or trust.

**(c) Requirement of information**

For purposes of this section, the Secretary is authorized to require such information as may be necessary to assign an identifying number to any person.

**(d) Use of social security account number**

The social security account number issued to an individual for purposes of section 205(c)(2)(A)