

that generally is not sold in a commercial transaction outside the donative context.

(Added Pub. L. 103-66, title XIII, §13173(a), Aug. 10, 1993, 107 Stat. 456.)

Editorial Notes

PRIOR PROVISIONS

A prior section 6115 was renumbered section 6116 of this title.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 103-66, title XIII, §13173(d), Aug. 10, 1993, 107 Stat. 457, provided that: "The provisions of this section [enacting this section and section 6714 of this title and renumbering former section 6115 as 6116 of this title] shall apply to quid pro quo contributions made on or after January 1, 1994."

§ 6116. Requirement for prisons located in United States to provide information for tax administration

(a) In general

Not later than September 15, 2012, and annually thereafter, the head of the Federal Bureau of Prisons and the head of any State agency charged with the responsibility for administration of prisons shall provide to the Secretary in electronic format a list with the information described in subsection (b) of all the inmates incarcerated within the prison system for any part of the prior 2 calendar years or the current calendar year through August 31.

(b) Information

The information with respect to each inmate is—

- (1) first, middle, and last name,
- (2) date of birth,
- (3) institution of current incarceration or, for released inmates, most recent incarceration,
- (4) prison assigned inmate number,
- (5) the date of incarceration,
- (6) the date of release or anticipated date of release,
- (7) the date of work release,
- (8) taxpayer identification number and whether the prison has verified such number,
- (9) last known address, and
- (10) any additional information as the Secretary may request.

(c) Format

The Secretary shall determine the electronic format of the information described in subsection (b).

(Added Pub. L. 112-41, title V, §502(a), Oct. 21, 2011, 125 Stat. 460.)

Editorial Notes

PRIOR PROVISIONS

A prior section 6116 was renumbered section 6117 of this title.

§ 6117. Cross reference

For inspection of records, returns, etc., concerning gasoline or lubricating oils, see section 4102.

(Aug. 16, 1954, ch. 736, 68A Stat. 756, §6109; renumbered §6110, Pub. L. 87-397, §1(a), Oct. 5, 1961, 75 Stat. 828; renumbered §6111 and amended Pub. L. 94-455, title XII, §1201(a), title XIX, §1906(a)(8), Oct. 4, 1976, 90 Stat. 1660, 1824; renumbered §6112, renumbered §6113, Pub. L. 98-369, div. A, title I, §§141(a), 142(a), July 18, 1984, 98 Stat. 677, 681; renumbered §6114, Pub. L. 100-203, title X, §10701(a), Dec. 22, 1987, 101 Stat. 1330-457; renumbered §6115, Pub. L. 100-647, title I, §1012(aa)(5)(A), Nov. 10, 1988, 102 Stat. 3532; renumbered §6116, Pub. L. 103-66, title XIII, §13173(a), Aug. 10, 1993, 107 Stat. 456; renumbered §6117, Pub. L. 112-41, title V, §502(a), Oct. 21, 2011, 125 Stat. 460.)

Editorial Notes

AMENDMENTS

1976—Pub. L. 94-455, among other changes, substituted in section catchline "Cross reference" for "Cross references" and struck out in text reference to section 4876, relating to reports of Secretary of Agriculture concerning cotton futures, reference to section 4773, relating to inspection of returns, order forms, and prescriptions concerning narcotics and marihuana, and reference to section 4775 relating to authority of Secretary or his delegate to furnish list of special taxpayers.

CHAPTER 62—TIME AND PLACE FOR PAYING TAX

Subchapter	Sec. ¹
A. Place and due date for payment of tax	6151
B. Extensions of time for payment	6161

Subchapter A—Place and Due Date for Payment of Tax

Sec.	
6151.	Time and place for paying tax shown on returns.
[6152 to 6154. Repealed.]	
6155.	Payment on notice and demand.
[6156. Repealed.]	
6157.	Payment of Federal unemployment tax on quarterly or other time period basis.
[6158. Repealed.]	
6159.	Agreements for payment of tax liability in installments.

Editorial Notes

AMENDMENTS

2004—Pub. L. 108-357, title VIII, §867(b)(2), Oct. 22, 2004, 118 Stat. 1622, struck out item 6156 "Installment payments of tax on use of highway motor vehicles".

1990—Pub. L. 101-508, title XI, §11801(b)(13), Nov. 5, 1990, 104 Stat. 1388-522, struck out item 6158 "Installment payment of tax attributable to divestitures pursuant to Bank Holding Company Act Amendments of 1970".

1988—Pub. L. 100-647, title VI, §6234(b)(2), Nov. 10, 1988, 102 Stat. 3736, added item 6159.

1987—Pub. L. 100-203, title X, §10301(b)(7), Dec. 22, 1987, 101 Stat. 1330-429, struck out item 6154 "Installment payments of estimated income tax by corporations".

1986—Pub. L. 99-514, title XIV, §1404(c)(4), Oct. 22, 1986, 100 Stat. 2714, struck out item 6152 "Installment payments".

1984—Pub. L. 98-369, div. A, title IV, §412(c)(3), July 18, 1984, 98 Stat. 793, struck out item 6153 "Installment payments of estimated income tax by individuals".

¹ Section numbers editorially supplied.