

**Editorial Notes****AMENDMENTS**

1983—Subsec. (b). Pub. L. 98-67 repealed amendments made by Pub. L. 97-248. See 1982 Amendment note below.

1982—Subsec. (b). Pub. L. 97-248 provided that, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983, last sentence of subsec. (b) is amended to read as follows: “For purposes of paragraph (2), a lack of funds existing immediately after the payment of wages or amounts subject to withholding under subchapter B of chapter 24 (whether or not created by the payment of such wages or amounts) shall not be considered to be circumstances beyond the control of a person.” Section 102(a), (b) of Pub. L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§ 301-308) of title III of Pub. L. 97-248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

**§ 7216. Disclosure or use of information by preparers of returns**

**(a) General rule**

Any person who is engaged in the business of preparing, or providing services in connection with the preparation of, returns of the tax imposed by chapter 1, or any person who for compensation prepares any such return for any other person, and who knowingly or recklessly—

(1) discloses any information furnished to him for, or in connection with, the preparation of any such return, or

(2) uses any such information for any purpose other than to prepare, or assist in preparing, any such return,

shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$1,000 (\$100,000 in the case of a disclosure or use to which section 6713(b) applies), or imprisoned not more than 1 year, or both, together with the costs of prosecution.

**(b) Exceptions**

**(1) Disclosure**

Subsection (a) shall not apply to a disclosure of information if such disclosure is made—

(A) pursuant to any other provision of this title, or

(B) pursuant to an order of a court.

**(2) Use**

Subsection (a) shall not apply to the use of information in the preparation of, or in connection with the preparation of, State and local tax returns and declarations of estimated tax of the person to whom the information relates.

**(3) Regulations**

Subsection (a) shall not apply to a disclosure or use of information which is permitted by regulations prescribed by the Secretary under this section. Such regulations shall permit (subject to such conditions as such regulations shall provide) the disclosure or use of information for quality or peer reviews.

(Added Pub. L. 92-178, title III, § 316(a), Dec. 10, 1971, 85 Stat. 529; amended Pub. L. 94-455, title

XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title IV, § 412(b)(10), July 18, 1984, 98 Stat. 792; Pub. L. 100-647, title VI, § 6242(b), Nov. 10, 1988, 102 Stat. 3749; Pub. L. 101-239, title VII, § 7739(a), Dec. 19, 1989, 103 Stat. 2404; Pub. L. 116-25, title II, § 2009(b), July 1, 2019, 133 Stat. 1007.)

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2019—Subsec. (a). Pub. L. 116-25 substituted “\$1,000 (\$100,000 in the case of a disclosure or use to which section 6713(b) applies)” for “\$1,000” in concluding provisions.

1989—Subsec. (b)(3). Pub. L. 101-239 inserted at end “Such regulations shall permit (subject to such conditions as such regulations shall provide) the disclosure or use of information for quality or peer reviews.”

1988—Subsec. (a). Pub. L. 100-647 substituted “and who knowingly or recklessly” for “and who”.

1984—Subsec. (a). Pub. L. 98-369 struck out from introductory text “or declarations or amended declarations of estimated tax under section 6015,” after “chapter 1,” and struck out “or declaration” after “such return” in three places.

1976—Subsec. (b)(3). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF 1989 AMENDMENT**

Pub. L. 101-239, title VII, § 7739(b), Dec. 19, 1989, 103 Stat. 2404, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [Dec. 19, 1989].”

**EFFECTIVE DATE OF 1988 AMENDMENT**

Amendment by Pub. L. 100-647 applicable to disclosures or uses after Dec. 31, 1988, see section 6242(d) of Pub. L. 100-647, set out as an Effective Date note under section 6712 of this title.

**EFFECTIVE DATE OF 1984 AMENDMENT**

Amendment by Pub. L. 98-369 applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a)(1) of Pub. L. 98-369, set out as a note under section 6654 of this title.

**EFFECTIVE DATE**

Pub. L. 92-178, title III, § 316(c), Dec. 10, 1971, 85 Stat. 530, provided that: “The amendments made by this section [enacting this section] shall take effect on the first day of the first month which begins after the date of the enactment of this Act [Dec. 10, 1971].”

**§ 7217. Prohibition on executive branch influence over taxpayer audits and other investigations**

**(a) Prohibition**

It shall be unlawful for any applicable person to request, directly or indirectly, any officer or employee of the Internal Revenue Service to conduct or terminate an audit or other investigation of any particular taxpayer with respect to the tax liability of such taxpayer.

**(b) Reporting requirement**

Any officer or employee of the Internal Revenue Service receiving any request prohibited by subsection (a) shall report the receipt of such request to the Treasury Inspector General for Tax Administration.

**(c) Exceptions**

Subsection (a) shall not apply to any written request made—