

## § 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.)

### Editorial Notes

#### AMENDMENTS

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 declara-

tions 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—

(1) to an applicable person by or on behalf of the taxpayer and forwarded by such applicable person to the Internal Revenue Service;

(2) by an applicable person for disclosure of return or return information under section 6103 if such request is made in accordance with the requirements of such section; or

(3) by the Secretary of the Treasury as a consequence of the implementation of a change in tax policy.

### (d) Penalty

Any person who willfully violates subsection (a) or fails to report under subsection (b) shall be punished upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

### (e) Applicable person

For purposes of this section, the term “applicable person” means—