

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—

(1) the President, the Vice President, any employee of the executive office of the President, and any employee of the executive office of the Vice President; and

(2) any individual (other than the Attorney General of the United States) serving in a position specified in section 5312 of title 5, United States Code.

(Added Pub. L. 105-206, title I, §1105(a), July 22, 1998, 112 Stat. 711.)

Editorial Notes

PRIOR PROVISIONS

A prior section 7217, added Pub. L. 94-455, title XII, §1202(e)(1), Oct. 4, 1976, 90 Stat. 1687; amended Pub. L. 95-600, title VII, §701(bb)(7), Nov. 6, 1978, 92 Stat. 2923, related to civil damages for unauthorized disclosure of returns and return information, prior to repeal by Pub. L. 97-248, title III, §357(b)(1), (c), Sept. 3, 1982, 96 Stat. 646, applicable with respect to disclosures made after Sept. 3, 1982.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 105-206, title I, §1105(c), July 22, 1998, 112 Stat. 711, provided that: "The amendments made by this section [enacting this section] shall apply to requests made after the date of the enactment of this Act [July 22, 1998]."

PART II—PENALTIES APPLICABLE TO CERTAIN TAXES

Sec.

7231. Failure to obtain license for collection of foreign items.
7232. Failure to register or reregister under section 4101, false representations of registration status, etc.
- [7233 to 7241. Repealed.]

Editorial Notes

AMENDMENTS

2005—Pub. L. 109-59, title XI, §11164(b)(4), Aug. 10, 2005, 119 Stat. 1976, inserted "or reregister" after "register" in item 7232.

1997—Pub. L. 105-34, title X, §1032(e)(12)(C), Aug. 5, 1997, 111 Stat. 935, added item 7232 and struck out former item 7232 "Failure to register, or false statement by manufacturer or producer of gasoline, diesel fuel, or aviation fuel".

1996—Pub. L. 104-188, title I, §1704(t)(20)(B), Aug. 20, 1996, 110 Stat. 1888, struck out "lubricating oil," after "gasoline," in item 7232.

1990—Pub. L. 101-508, title XI, §11801(c)(22)(D)(ii), Nov. 5, 1990, 104 Stat. 1388-528, struck out item 7240 "Officials investing or speculating in sugar".

1988—Pub. L. 100-647, title III, §3001(b)(3)(C), Nov. 10, 1988, 102 Stat. 3615, substituted ", lubricating oil, diesel fuel, or aviation fuel" for "or lubricating oil" in item 7232.

Pub. L. 100-418, title I, §1941(b)(3)(F), Aug. 23, 1988, 102 Stat. 1324, struck out item 7241 "Willful failure to furnish certain information regarding windfall profit tax on domestic crude oil".

1980—Pub. L. 96-223, title I, §101(e)(2), Apr. 2, 1980, 94 Stat. 252, added item 7241.

1976—Pub. L. 94-455, title XIX, §§1904(b)(7)(B)(ii), (8)(D)(ii), (9)(B)(ii), (10)(F)(ii), 1952(n)(2)(B), Oct. 4, 1976, 90 Stat. 1815, 1816, 1818, 1846, struck out items 7233 "Failure to pay, or attempt to evade payment of, tax on cotton futures, and other violations", 7234 "Violation of laws relating to oleomargarine or adulterated butter operations", 7235 "Violation of laws relating to