

the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to gasoline removed (as defined in section 4082 of this title as amended by section 1703 of Pub. L. 99-514) after Dec. 31, 1987, see section 1703(h) of Pub. L. 99-514, set out as a note under section 4081 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective Aug. 1, 1984, see section 911(e) of Pub. L. 98-369, set out as a note under section 6427 of this title.

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 97-424 applicable with respect to articles sold after Jan. 6, 1983, see section 515(c) of Pub. L. 97-424, set out as a note under section 34 of this title.

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-223 effective Jan. 1, 1979, see section 232(h)(2) of Pub. L. 96-223, set out as a note under section 6427 of this title.

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-599 effective Jan. 1, 1979, see section 505(d) of Pub. L. 95-599, set out as a note under section 6427 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-530 effective Oct. 1, 1976, see section 1(d) of Pub. L. 94-530, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-258 effective July 1, 1970, see section 211(a) of Pub. L. 91-258, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 effective Jan. 1, 1966, see section 701(a)(1), (2), of Pub. L. 89-44, set out as a note under section 4161 of this title.

EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act June 29, 1956, effective June 29, 1956, see section 211 of act June 29, 1956, set out as a note under section 4041 of this title.

**§ 7211. False statements to purchasers or lessees relating to tax**

Whoever in connection with the sale or lease, or offer for sale or lease, of any article, or for the purpose of making such sale or lease, makes any statement, written or oral—

(1) intended or calculated to lead any person to believe that any part of the price at which such article is sold or leased, or offered for sale or lease, consists of a tax imposed under the authority of the United States, or

(2) ascribing a particular part of such price to a tax imposed under the authority of the United States,

knowing that such statement is false or that the tax is not so great as the portion of such price ascribed to such tax, shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$1,000, or by imprisonment for not more than 1 year, or both.

(Aug. 16, 1954, ch. 736, 68A Stat. 854.)

**§ 7212. Attempts to interfere with administration of internal revenue laws**

**(a) Corrupt or forcible interference**

Whoever corruptly or by force or threats of force (including any threatening letter or communication) endeavors to intimidate or impede any officer or employee of the United States acting in an official capacity under this title, or in any other way corruptly or by force or threats of force (including any threatening letter or communication) obstructs or impedes, or endeavors to obstruct or impede, the due administration of this title, shall, upon conviction thereof, be fined not more than \$5,000, or imprisoned not more than 3 years, or both, except that if the offense is committed only by threats of force, the person convicted thereof shall be fined not more than \$3,000, or imprisoned not more than 1 year, or both. The term “threats of force”, as used in this subsection, means threats of bodily harm to the officer or employee of the United States or to a member of his family.

**(b) Forcible rescue of seized property**

Any person who forcibly rescues or causes to be rescued any property after it shall have been seized under this title, or shall attempt or endeavor so to do, shall, excepting in cases otherwise provided for, for every such offense, be fined not more than \$500, or not more than double the value of the property so rescued, whichever is the greater, or be imprisoned not more than 2 years.

(Aug. 16, 1954, ch. 736, 68A Stat. 855.)

**§ 7213. Unauthorized disclosure of information**

**(a) Returns and return information**

**(1) Federal employees and other persons**

It shall be unlawful for any officer or employee of the United States or any person described in section 6103(n) (or an officer or employee of any such person), or any former officer or employee, willfully to disclose to any person, except as authorized in this title, any return or return information (as defined in section 6103(b)). Any violation of this paragraph shall be a felony punishable 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, and if such offense is committed by any officer or employee of the United States, he shall, in addition to any other punishment, be dismissed from office or discharged from employment upon conviction for such offense.

**(2) State and other employees**

It shall be unlawful for any person (not described in paragraph (1)) willfully to disclose to any person, except as authorized in this title, any return or return information (as defined in section 6103(b)) acquired by him or another person under subsection (d), (i)(3)(B)(i) or (7)(A)(ii), (k)(10), (l)(6), (7), (8), (9), (10), (12), (15), (16), (19), (20), or (21) or (m)(2), (4), (5), (6), or (7) of section 6103 or under section 6104(c). Any violation of this paragraph shall be a felony punishable 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.

**(3) Other persons**

It shall be unlawful for any person to whom any return or return information (as defined in section 6103(b)) is disclosed in a manner unauthorized by this title thereafter willfully to print or publish in any manner not provided by law any such return or return information. Any violation of this paragraph shall be a felony punishable 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.

**(4) Solicitation**

It shall be unlawful for any person willfully to offer any item of material value in exchange for any return or return information (as defined in section 6103(b)) and to receive as a result of such solicitation any such return or return information. Any violation of this paragraph shall be a felony punishable 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.

**(5) Shareholders**

It shall be unlawful for any person to whom a return or return information (as defined in section 6103(b)) is disclosed pursuant to the provisions of section 6103(e)(1)(D)(iii) willfully to disclose such return or return information in any manner not provided by law. Any violation of this paragraph shall be a felony punishable by a fine in any amount not to exceed \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

**(b) Disclosure of operations of manufacturer or producer**

Any officer or employee of the United States who divulges or makes known in any manner whatever not provided by law to any person the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both, together with the costs of prosecution; and the offender shall be dismissed from office or discharged from employment.

**(c) Disclosures by certain delegates of Secretary**

All provisions of law relating to the disclosure of information, and all provisions of law relating to penalties for unauthorized disclosure of information, which are applicable in respect of any function under this title when performed by an officer or employee of the Treasury Department are likewise applicable in respect of such function when performed by any person who is a "delegate" within the meaning of section 7701(a)(12)(B).

**(d) Disclosure of software**

Any person who willfully divulges or makes known software (as defined in section 7612(d)(1)) to any person in violation of section 7612 shall be guilty of a felony and, upon conviction there-

of, shall be fined not more than \$5,000, or imprisoned not more than 5 years, or both, together with the costs of prosecution.

**(e) Cross references**

**(1) Penalties for disclosure of information by preparers of returns**

For penalty for disclosure or use of information by preparers of returns, see section 7216.

**(2) Penalties for disclosure of confidential information**

For penalties for disclosure of confidential information by any officer or employee of the United States or any department or agency thereof, see 18 U.S.C. 1905.

(Aug. 16, 1954, ch. 736, 68A Stat. 855; Pub. L. 85-866, title I, §90(c), Sept. 2, 1958, 72 Stat. 1666; Pub. L. 86-778, title I, §103(s), Sept. 13, 1960, 74 Stat. 940; Pub. L. 94-455, title XII, §1202(d), (h)(3), Oct. 4, 1976, 90 Stat. 1686, 1688; Pub. L. 95-600, title VII, §701(bb)(1)(C), (6), Nov. 6, 1978, 92 Stat. 2922, 2923; Pub. L. 96-249, title I, §127(a)(2)(D), May 26, 1980, 94 Stat. 366; Pub. L. 96-265, title IV, §408(a)(2)(D), June 9, 1980, 94 Stat. 468, as amended Pub. L. 96-611, §11(a)(2)(B)(iv), Dec. 28, 1980, 94 Stat. 3574; Pub. L. 96-499, title III, §302(b), Dec. 5, 1980, 94 Stat. 2604; Pub. L. 96-611, §11(a)(4)(A), Dec. 28, 1980, 94 Stat. 3574; Pub. L. 97-248, title III, §356(b)(2), Sept. 3, 1982, 96 Stat. 645; Pub. L. 97-365, §8(c)(2), Oct. 25, 1982, 96 Stat. 1754; Pub. L. 98-369, div. A, title IV, §453(b)(4), div. B, title VI, §2653(b)(4), July 18, 1984, 98 Stat. 820, 1156; Pub. L. 98-378, §21(f)(5), Aug. 16, 1984, 98 Stat. 1326; Pub. L. 100-485, title VII, §701(b)(2)(C), Oct. 13, 1988, 102 Stat. 2426; Pub. L. 100-647, title VIII, §8008(c)(2)(B), Nov. 10, 1988, 102 Stat. 3787; Pub. L. 101-239, title VI, §6202(a)(1)(C), Dec. 19, 1989, 103 Stat. 2228; Pub. L. 101-508, title V, §5111(b)(3), Nov. 5, 1990, 104 Stat. 1388-273; Pub. L. 104-168, title XII, §1206(b)(5), July 30, 1996, 110 Stat. 1473; Pub. L. 105-33, title XI, §11024(b)(8), Aug. 5, 1997, 111 Stat. 722; Pub. L. 105-35, §2(b)(1), Aug. 5, 1997, 111 Stat. 1104; Pub. L. 105-206, title III, §3413(b), July 22, 1998, 112 Stat. 754; Pub. L. 107-134, title II, §201(c)(10), Jan. 23, 2002, 115 Stat. 2444; Pub. L. 108-173, title I, §105(e)(4), title VIII, §811(c)(2)(C), Dec. 8, 2003, 117 Stat. 2167, 2369; Pub. L. 109-280, title XII, §1224(b)(5), Aug. 17, 2006, 120 Stat. 1093; Pub. L. 111-148, title I, §1414(d), Mar. 23, 2010, 124 Stat. 237; Pub. L. 112-240, title II, §209(b)(3), Jan. 2, 2013, 126 Stat. 2326.)

AMENDMENTS

2013—Subsec. (a)(2). Pub. L. 112-240 inserted "(k)(10)," before "(l)(6)."

2010—Subsec. (a)(2). Pub. L. 111-148 substituted "(20, or (21)" for "or (20)".

2006—Subsec. (a)(2). Pub. L. 109-280, which directed insertion of "or under section 6104(c)" after "6103" in subsec. (a)(2) of section 7213, without specifying the act to be amended, was executed by making the insertion in subsec. (a)(2) of this section, which is section 7213 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress.

2003—Subsec. (a)(2). Pub. L. 108-173, §811(c)(2)(C), substituted "(19), or (20)" for "or (19)".

Pub. L. 108-173, §105(e)(4), substituted "(16), or (19)" for "or (16)".

2002—Subsec. (a)(2). Pub. L. 107-134 substituted "(i)(3)(B)(i) or (7)(A)(ii)," for "(i)(3)(B)(i)."

1998—Subsecs. (d), (e). Pub. L. 105-206 added subsec. (d) and redesignated former subsec. (d) as (e).

1997—Subsec. (a)(2). Pub. L. 105-35 inserted “(5),” after “(m)(2), (4).”

Pub. L. 105-33 substituted “(15), or (16)” for “or (15).”

1996—Subsec. (a)(2). Pub. L. 104-168 substituted “(12), or (15)” for “or (12).”

1990—Subsec. (a)(2). Pub. L. 101-508 substituted “(6), or (7)” for “or (6).”

1989—Subsec. (a)(2). Pub. L. 101-239 substituted “(10), or (12)” for “or (10).”

1988—Subsec. (a)(2). Pub. L. 100-647 substituted “(m)(2), (4), or (6)” for “(m)(2) or (4).”

Pub. L. 100-485 substituted “(9), or (10)” for “(9), (10), or (11).”

1984—Subsec. (a)(2). Pub. L. 98-378 substituted “(10), or (11)” for “or (10).”

Pub. L. 98-369, §2653(b)(4), substituted “(9), or (10)” for “or (9).”

Pub. L. 98-369, §453(b)(4), substituted “(7), (8), or (9)” for “(7), or (8).”

1982—Subsec. (a)(2). Pub. L. 97-365 substituted “(m)(2) or (4)” for “(m)(4).”

Pub. L. 97-248 inserted “(i)(3)(B)(i),” after “under subsection (d).”

1980—Subsec. (a)(2). Pub. L. 96-611, §11(a)(4)(A), substituted “(l)(6), (7), or (8)” for “(l)(6) or (7).”

Pub. L. 96-499 substituted “person (not described in paragraph (1))” for “officer, employee, or agent, or former officer, employee, or agent, of any State (as defined in section 6103(b)(5)), any local child support enforcement agency, any educational institution, or any State food stamp agency (as defined in section 6103(l)(7)(C))” and “(m)(4) of section 6103” for “(m)(4)(B) of section 6103.”

Pub. L. 96-265, §408(a)(2)(D), as amended by Pub. L. 96-611, §11(a)(2)(B)(iv), substituted “subsection (d), (l)(6), (7), or (8), or (m)(4)(B)” for “subsection (d), (l)(6) or (7), or (m)(4)(B).”

Pub. L. 96-249 substituted “any educational institution, or any State food stamp agency (as defined in section 6103(l)(7)(C))” for “or any educational institution” and “subsection (d), (l)(6) or (7), or (m)(4)(B)” for “subsection (d), (l)(6), or (m)(4)(B).”

1978—Subsec. (a)(1). Pub. L. 95-600, §701(bb)(6)(A), inserted “willfully” before “to disclose.”

Subsec. (a)(2). Pub. L. 95-600, §701(bb)(1)(C), (6)(A), inserted provision relating to educational institutions, inserted “willfully” before “to disclose”, and substituted “subsection (d), (l)(6), or (m)(4)(B) of section 6103” for “section 6103(d) or (l)(6).”

Subsec. (a)(3). Pub. L. 95-600, §701(bb)(6)(B), substituted “thereafter willfully to” for “to thereafter.”

Subsec. (a)(4). Pub. L. 95-600, §701(bb)(6)(C), inserted “willfully” before “to offer.”

Subsec. (a)(5). Pub. L. 95-600, §701(bb)(6)(A), inserted “willfully” before “to disclose.”

1976—Subsec. (a). Pub. L. 94-455, §1202(d), added pars. (3) and (4), redesignated former par. (3) as (5), and in pars. (1), (2), and (5) raised from a misdemeanor to a felony any criminal violation of the disclosure rules, increased from \$1,000 to \$5,000 and from one year imprisonment to five years imprisonment the maximum criminal penalties for an unauthorized disclosure of a return or return information, extended the criminal penalties to apply to unauthorized disclosures of any return or return information and not merely income returns and other financial information appearing on income returns, and extended the criminal penalties to apply to former Federal and State officers and to officers and employees of contractors having access to returns and return information in connection with the processing, storage, transmission, and reproduction of such returns and return information, and the programming, maintenance, etc., of equipment.

Subsec. (c). Pub. L. 94-455, §1202(d), redesignated subsec. (d) as (c). Former subsec. (c), covering offenses relating to the reproduction of documents, was struck out.

Subsecs. (d), (e). Pub. L. 94-455, §1202(d), (h)(3), redesignated subsec. (e) as (d) and, in par. (1) of subsec. (d) as so redesignated, substituted a cross reference to sec-

tion 7216 as covering penalties for disclosure or use of information by preparers of returns for a cross reference to section 6106 as covering special provisions applicable to returns of tax under chapter 23 (relating to Federal Unemployment Tax). Former subsec. (d) redesignated (c).

1960—Subsecs. (d), (e). Pub. L. 86-778 added subsec. (d) and redesignated former subsec. (d) as (e).

1958—Subsecs. (c), (d). Pub. L. 85-866 added subsec. (c) and redesignated former subsec. (c) as (d).

#### EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-280 effective Aug. 17, 2006, but not applicable to requests made before such date, see section 1224(c) of Pub. L. 109-280, set out as a note under section 6103 of this title.

#### 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.

#### EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-206 applicable to summonses issued, and software acquired, after July 22, 1998, see section 3413(e)(1) of Pub. L. 105-206, set out as an Effective Date note under section 7612 of this title.

#### EFFECTIVE DATE OF 1997 AMENDMENTS

Pub. L. 105-35, §2(c), Aug. 5, 1997, 111 Stat. 1105, provided that: “The amendments made by this section [enacting section 7213A of this title and amending this section] shall apply to violations occurring on and after the date of the enactment of this Act [Aug. 5, 1997].”

Amendment by Pub. L. 105-33 effective Oct. 1, 1997, except as otherwise provided in title XI of Pub. L. 105-33, see section 11721 of Pub. L. 105-33, set out as a note under section 4246 of Title 18, Crimes and Criminal Procedure.

#### EFFECTIVE DATE OF 1984 AMENDMENTS

Amendment by Pub. L. 98-378 applicable with respect to refunds payable under section 6402 of this title after Dec. 31, 1985, see section 21(g) of Pub. L. 98-378, set out as a note under section 6103 of this title.

Amendment by section 453(b)(4) of Pub. L. 98-369 effective on the first day of the first calendar month which begins more than 90 days after July 18, 1984, see section 456(a) of Pub. L. 98-369, set out as an Effective Date note under section 5101 of this title.

Amendment by section 2653(b)(4) of Pub. L. 98-369 applicable to refunds payable under section 6402 of this title after Dec. 31, 1985, see section 2653(c) of Pub. L. 98-369, as amended, set out as a note under section 6402 of this title.

#### EFFECTIVE DATE OF 1982 AMENDMENTS

Amendment by Pub. L. 97-365 effective Oct. 25, 1982, see section 8(d) of Pub. L. 97-365, set out as a note under section 6103 of this title.

Amendment by Pub. L. 97-248 effective on the day after Sept. 3, 1982, see section 356(c) of Pub. L. 97-248, set out as a note under section 6103 of this title.

#### EFFECTIVE DATE OF 1980 AMENDMENTS

Pub. L. 96-611, §11(a)(4)(B), Dec. 28, 1980, 94 Stat. 3574, provided that: “The amendment made by subparagraph (A) [amending this section] shall take effect on December 5, 1980.”

Amendment by Pub. L. 96-499 effective Dec. 5, 1980, see section 302(c) of Pub. L. 96-499, set out as a note under section 6103 of this title.

Amendment by Pub. L. 96-265, as amended by section 11(a)(2)(B)(iv) of Pub. L. 96-611, effective June 9, 1980, see section 11(a)(3) of Pub. L. 96-611 and section 408(a)(3) of Pub. L. 96-265, set out as notes under section 6103 of this title.

Amendment by Pub. L. 96-249 effective May 26, 1980, see section 127(a)(3) of Pub. L. 96-249, set out as a note under section 6103 of this title.

**EFFECTIVE DATE OF 1978 AMENDMENT**

Amendment by Pub. L. 95-600 effective Jan. 1, 1977, see section 701(bb)(8) of Pub. L. 95-600, set out as a note under section 6103 of this title.

**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.

**EFFECTIVE DATE OF 1960 AMENDMENT**

Amendment by Pub. L. 86-778 effective Sept. 13, 1960, see section 103(v)(1) of Pub. L. 86-778, set out as a note under section 402 of Title 42, The Public Health and Welfare.

**EFFECTIVE DATE OF 1958 AMENDMENT**

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

**CLARIFICATION OF CONGRESSIONAL INTENT AS TO SCOPE OF AMENDMENTS BY SECTION 2653 OF PUB. L. 98-369**

For provisions that nothing in amendments by section 2653 of Pub. L. 98-369 be construed as exempting debts of corporations or any other category of persons from application of such amendments, with such amendments to extend to all Federal agencies (as defined in such amendments), see section 9402(b) of Pub. L. 98-369, set out as a note under section 6402 of this title.

**§ 7213A. Unauthorized inspection of returns or return information**

**(a) Prohibitions**

**(1) Federal employees and other persons**

It shall be unlawful for—

(A) any officer or employee of the United States, or

(B) any person described in subsection (l)(18) or (n) of section 6103 or an officer or employee of any such person,

willfully to inspect, except as authorized in this title, any return or return information.

**(2) State and other employees**

It shall be unlawful for any person (not described in paragraph (1)) willfully to inspect, except as authorized in this title, any return or return information acquired by such person or another person under a provision of section 6103 referred to in section 7213(a)(2) or under section 6104(c).

**(b) Penalty**

**(1) In general**

Any violation of subsection (a) shall be punishable upon conviction by a fine in any amount not exceeding \$1,000, or imprisonment of not more than 1 year, or both, together with the costs of prosecution.

**(2) Federal officers or employees**

An officer or employee of the United States who is convicted of any violation of subsection (a) shall, in addition to any other punishment, be dismissed from office or discharged from employment.

**(c) Definitions**

For purposes of this section, the terms “inspect”, “return”, and “return information”

have the respective meanings given such terms by section 6103(b).

(Added Pub. L. 105-35, §2(a), Aug. 5, 1997, 111 Stat. 1104; amended Pub. L. 107-210, div. A, title II, §202(b)(3), Aug. 6, 2002, 116 Stat. 961; Pub. L. 109-280, title XII, §1224(b)(6), Aug. 17, 2006, 120 Stat. 1093.)

**AMENDMENTS**

2006—Subsec. (a)(2). Pub. L. 109-280, which directed insertion of “or under section 6104(c)” after “7213(a)(2)” in subsec. (a)(2) of section 7213A, without specifying the act to be amended, was executed by making the insertion in subsec. (a)(2) of this section, which is section 7213A of the Internal Revenue Code of 1986, to reflect the probable intent of Congress.

2002—Subsec. (a)(1)(B). Pub. L. 107-210 substituted “subsection (l)(18) or (n) of section 6103” for “section 6103(n)”.

**EFFECTIVE DATE OF 2006 AMENDMENT**

Amendment by Pub. L. 109-280 effective Aug. 17, 2006, but not applicable to requests made before such date, see section 1224(c) of Pub. L. 109-280, set out as a note under section 6103 of this title.

**EFFECTIVE DATE**

Section applicable to violations occurring on and after Aug. 5, 1997, see section 2(c) of Pub. L. 105-35, set out as an Effective Date of 1997 Amendment note under section 7213 of this title.

**CONSTRUCTION OF 2002 AMENDMENT**

Nothing in amendment by Pub. L. 107-210, other than provisions relating to COBRA continuation coverage and reporting requirements, to be construed as creating new mandate on any party regarding health insurance coverage, see section 203(f) of Pub. L. 107-210, set out as a note under section 2918 of Title 29, Labor.

**§ 7214. Offenses by officers and employees of the United States**

**(a) Unlawful acts of revenue officers or agents**

Any officer or employee of the United States acting in connection with any revenue law of the United States—

(1) who is guilty of any extortion or willful oppression under color of law; or

(2) who knowingly demands other or greater sums than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or

(3) who with intent to defeat the application of any provision of this title fails to perform any of the duties of his office or employment; or

(4) who conspires or colludes with any other person to defraud the United States; or

(5) who knowingly makes opportunity for any person to defraud the United States; or

(6) who does or omits to do any act with intent to enable any other person to defraud the United States; or

(7) who makes or signs any fraudulent entry in any book, or makes or signs any fraudulent certificate, return, or statement; or

(8) who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report, in writing, such knowledge or information to the Secretary; or