

TITLE 26 - INTERNAL REVENUE CODE**Subtitle F - Procedure and Administration****CHAPTER 75 - CRIMES, OTHER OFFENSES, AND FORFEITURES****Subchapter A - Crimes****PART I - GENERAL PROVISIONS****§ 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), (1)(6), (7), (8), (9), (10), (12), (15), (16), (19), or (20) or (m)(2), (4), (5), (6), or (7) of section 6103. 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,

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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 thereof, 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.)

Amendments

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)”.

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- 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 section 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 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

Section 2(c) of Pub. L. 105–35 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

Section 11(a)(4)(B) of Pub. L. 96–611 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

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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.