§ 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, 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.


Amendments

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”.

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Effective Date of 1989 Amendment
Section 7739(b) of Pub. L. 101–239 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

Effective Date
Section 316(c) of Pub. L. 92–178 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].”