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-CITE-

26 USC Sec. 6039E

01/02/2006

-EXPCITE-

TITLE 26 - INTERNAL REVENUE CODE

Subtitle F - Procedure and Administration

CHAPTER 61 - INFORMATION AND RETURNS

Subchapter A - Returns and Records

PART III - INFORMATION RETURNS

Subpart A - Information Concerning Persons Subject to Special
Provisions

-HEAD-

Sec. 6039E. Information concerning resident status

-STATUTE-

(a) General rule

Notwithstanding any other provision of law, any individual who -

(1) applies for a United States passport (or a renewal

thereof), or

(2) applies to be lawfully accorded the privilege of residing permanently in the United States as an immigrant in accordance with the immigration laws,

shall include with any such application a statement which includes the information described in subsection (b).

(b) Information to be provided

Information required under subsection (a) shall include -

(1) the taxpayer's TIN (if any),

(2) in the case of a passport applicant, any foreign country in which such individual is residing,

(3) in the case of an individual seeking permanent residence, information with respect to whether such individual is required to file a return of the tax imposed by chapter 1 for such individual's most recent 3 taxable years, and

(4) such other information as the Secretary may prescribe.

(c) Penalty

Any individual failing to provide a statement required under subsection (a) shall be subject to a penalty equal to \$500 for each such failure, unless it is shown that such failure is due to reasonable cause and not to willful neglect.

(d) Information to be provided to Secretary

Notwithstanding any other provision of law, any agency of the

United States which collects (or is required to collect) the statement under subsection (a) shall -

- (1) provide any such statement to the Secretary, and
- (2) provide to the Secretary the name (and any other identifying information) of any individual refusing to comply with the provisions of subsection (a).

Nothing in the preceding sentence shall be construed to require the disclosure of information which is subject to section 245A of the Immigration and Nationality Act (as in effect on the date of the enactment of this sentence).

(e) Exemption

The Secretary may by regulations exempt any class of individuals from the requirements of this section if he determines that applying this section to such individuals is not necessary to carry out the purposes of this section.

-SOURCE-

(Added Pub. L. 99-514, title XII, Sec. 1234(a)(1), Oct. 22, 1986, 100 Stat. 2565; amended Pub. L. 100-647, title I, Sec. 1012(o), Nov. 10, 1988, 102 Stat. 3515.)

-REFTEXT-

REFERENCES IN TEXT

Section 245A of the Immigration and Nationality Act, referred to in subsec. (d), is classified to section 1255a of Title 8, Aliens and Nationality.

The date of the enactment of this sentence, referred to in subsec. (d), is the date of enactment of Pub. L. 100-647, which was approved Nov. 10, 1988.

-MISC1-

AMENDMENTS

1988 - Subsec. (d). Pub. L. 100-647 inserted sentence at end relating to disclosure of information subject to section 245A of the Immigration and Nationality Act.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of 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

Section 1234(a)(3) of Pub. L. 99-514 provided that: "The amendments made by this subsection [enacting this section] shall apply to applications submitted after December 31, 1987 (or, if

earlier, the effective date which shall not be earlier than January 1, 1987) of the initial regulations issued under section 6039E of the Internal Revenue Code of 1986 as added by this subsection)."



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<p style="text-align: center;">2007</p> <p style="text-align: center;">110th Congress, 1st Session Public Law 110-1 to 110-80</p> <p style="text-align: center;">Sorted in Public Law order (HTML format)</p> <p style="text-align: center;">Sorted in U.S. Code order (HTML format)</p>	<p style="text-align: center;">2006</p> <p style="text-align: center;">109th Congress, 2nd Session Public Laws 109-170 to 109-172 and 109-174 to 109-482</p> <p style="text-align: center;">Sorted in Public Law order (HTML format)</p> <p style="text-align: center;">Sorted in U.S. Code order (HTML format)</p>	<p style="text-align: center;">2005</p> <p style="text-align: center;">109th Congress, 1st Session Public Laws 109-1 to 109-169 and 109-173</p> <p style="text-align: center;">Sorted in Public Law order (HTML format) (PDF format) *</p> <p style="text-align: center;">Sorted in U.S. Code order (HTML format) (PDF format) *</p>
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Prior tables can be found [here](#).

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Office of the Law Revision Counsel

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Office of the Law Revision Counsel

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Titles 1 through 27, 46 and 46 Appendix are based on Supplement V of the 2000 edition (January 2, 2006) of the Code. Titles 28 through 45, 47 through 50, Tables I-VII and the Table of Popular Names are based on Supplement IV of the 2000 edition (January 3, 2005) of the Code. The [Organic Laws](#) are based on the 2000 edition (January 2, 2001) of the Code. Each section of the Code database contains a date in the top-right corner indicating that laws enacted as of that date and affecting that section are included in the text of that section. When a search is made for a specific section of the Code, as opposed to a search for certain words appearing in the Code, the hit list will include an "Update" item listing any amendments not already reflected in the text of that section.

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