

Federal Confidentiality Laws
Federal Law, IRC 7213A

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).

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(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.

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(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).