

1990, Pub. L. 101-508, title V, § 5111(b)(3), 104 Stat. 1388-273.)

#### AMENDMENTS

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)”.

#### EFFECTIVE DATE OF 1984 AMENDMENTS

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.

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 6109, 7513 of this title; title 5 section 3111; title 42 sections 405, 1320b-11.

§ 7216. Disclosure or use of information by preparers of returns

[See main edition for text of (a)]

(b) Exceptions

[See main edition for text of (1) and (2)]

(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.

(As amended Pub. L. 101-239, title VII, § 7739(a), Dec. 19, 1989, 103 Stat. 2404.)

#### 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.”

#### 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].”

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 6103, 6713, 7213 of this title.

### PART II—PENALTIES APPLICABLE TO CERTAIN TAXES

Sec.  
[7240. Repealed.]

#### AMENDMENTS

1990—Pub. L. 101-508, title XI, § 11801(c)(22)(D)(ii), Nov. 5, 1990, 104 Stat. 1388-528, struck out item 7240 “Officials investing or speculating in sugar”.

[§ 7240. Repealed. Pub. L. 101-508, title XI, § 11801(c)(22)(D)(i), Nov. 5, 1990, 104 Stat. 1388-528]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 861; Oct. 4, 1976, Pub. L. 94-455, title XIX, § 1904(b)(6)(A), 90 Stat. 1815, set forth penalties for persons who invested or speculated in sugar while acting in any offi-

cial capacity in the administration of former chapter 37 of this title.

#### SAVINGS PROVISION

For provisions that nothing in repeal by Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 29 of this title.

### CHAPTER 76—JUDICIAL PROCEEDINGS

#### CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in section 7851 of this title.

#### Subchapter A—Civil Actions by the United States

§ 7407. Action to enjoin income tax return preparers

(a) Authority to seek injunction

A civil action in the name of the United States to enjoin any person who is an income tax return preparer from further engaging in any conduct described in subsection (b) or from further action as an income tax return preparer may be commenced at the request of the Secretary. Any action under this section shall be brought in the District Court of the United States for the district in which the income tax preparer resides or has his principal place of business or in which the taxpayer with respect to whose income tax return the action is brought resides. The court may exercise its jurisdiction over such action (as provided in section 7402(a)) separate and apart from any other action brought by the United States against such income tax preparer or any taxpayer.

[See main edition for text of (b)]

[(c) Repealed. Pub. L. 101-239, title VII, § 7738(a), Dec. 19, 1989, 103 Stat. 2404]

(As amended Pub. L. 101-239, title VII, § 7738(a), (b), Dec. 19, 1989, 103 Stat. 2404.)

#### AMENDMENTS

1989—Subsec. (a). Pub. L. 101-239, § 7738(b), substituted “A civil” for “Except as provided in subsection (c), a civil”.

Subsec. (c). Pub. L. 101-239, § 7738(a), struck out subsec. (c) relating to bonds to stay injunctions.

#### EFFECTIVE DATE OF 1989 AMENDMENT

Section 7738(c) of Pub. L. 101-239 provided that: “The amendments made by this section [amending this section] shall apply to actions commenced after December 31, 1989.”

#### Subchapter B—Proceedings by Taxpayers and Third Parties

§ 7422. Civil actions for refund

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year begin-

ning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

### Subchapter C—The Tax Court

## PART I—ORGANIZATION AND JURISDICTION

### § 7443. Membership

#### CERTIFICATION BY JUDGE OF TRAVEL EXPENSES

Provisions authorizing the travel expenses of the judges of the United States Tax Court to be paid upon the written certificate of the judge were contained in the following appropriation acts:

- Oct. 28, 1991, Pub. L. 102-141, title IV, 105 Stat. 862.
- Nov. 5, 1990, Pub. L. 101-509, title IV, 104 Stat. 1422.
- Nov. 3, 1989, Pub. L. 101-136, title IV, 103 Stat. 811.

### § 7447. Retirement

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 7448 of this title; title 28 sections 178, 377.

## PART II—PROCEDURE

### § 7463. Disputes involving \$10,000 or less

[See main edition for text of (a) to (e)]

[(f) Repealed. Pub. L. 101-508, title XI, § 11801(c)(21)(B), Nov. 5, 1990, 104 Stat. 1388-528]

(As amended Pub. L. 101-508, title XI, § 11801(c)(21)(B), Nov. 5, 1990, 104 Stat. 1388-528.)

#### AMENDMENTS

1990—Subsec. (f). Pub. L. 101-508 struck out subsec. (f) "Qualified State individual income taxes" which read as follows: "For purposes of this section, a deficiency placed in dispute or claimed overpayment with regard to a qualified State individual income tax to which subchapter E of chapter 64 applies, for a taxable year, shall be treated as a portion of a deficiency placed in dispute or claimed overpayment of the income tax for that taxable year."

#### SAVINGS PROVISION

For provisions that nothing in amendment by Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 29 of this title.

### Subchapter D—Court Review of Tax Court Decisions

### § 7482. Courts of review

[See main edition for text of (a) and (b)]

#### (c) Powers

[See main edition for text of (1) to (3)]

#### (4) To impose penalties

The United States Court of Appeals and the Supreme Court shall have the power to require the taxpayer to pay to the United States a penalty in any case where the decision of the Tax Court is affirmed and it appears that the appeal was instituted or main-

tained primarily for delay or that the taxpayer's position in the appeal is frivolous or groundless.

(As amended Dec. 19, 1989, Pub. L. 101-239, title VII, § 7731(b), 103 Stat. 2401.)

#### AMENDMENTS

1989—Subsec. (c)(4). Pub. L. 101-239 substituted "penalties" for "damages" in heading and amended text generally. Prior to amendment, text read as follows: "The United States Court of Appeals and the Supreme Court shall have power to impose damages in any case where the decision of the Tax Court is affirmed and it appears that the notice of appeal was filed merely for delay."

#### EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 applicable to positions taken after Dec. 31, 1989, in proceedings which are pending on, or commenced after such date, see section 7731(d) of Pub. L. 101-239, set out as a note under section 6673 of this title.

## CHAPTER 77—MISCELLANEOUS PROVISIONS

#### Sec.

- 7521. Procedures involving taxpayer interviews.
- 7522. Content of tax due, deficiency, and other notices.
- 7523. Graphic presentation of major categories of Federal outlays and income.

#### AMENDMENTS

1990—Pub. L. 101-508, title XI, §§ 11622(b), 11704(a)(31), Nov. 5, 1990, 104 Stat. 1388-505, 1388-519, substituted "7522. Content of tax due, deficiency, and other notices." for "7521. Content of tax due, deficiency, and other notices." and added item 7523.

1989—Pub. L. 101-239, title VII, § 7816(u)(2), Dec. 19, 1989, 103 Stat. 2423, redesignated item 7520, relating to procedures involving taxpayer interviews, as 7521.

### § 7502. Timely mailing treated as timely filing and paying

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

### § 7508. Time for performing certain acts postponed by reason of service in combat zone

#### (a) Time to be disregarded

In the case of an individual serving in the Armed Forces of the United States, or serving in support of such Armed Forces, in an area designated by the President of the United States by Executive order as a "combat zone" for purposes of section 112, at any time during the period designated by the President by Executive order as the period of combatant activities in such zone for purposes of such section, or hospitalized as a result of injury received while serving in such an area during such time, the period of service in such area, plus the period of continuous qualified hospitalization