

This is Google's [cache](http://www.irs.gov/tax_regs/rra2-6012b.html) of [http://www.irs.gov/tax\\_regs/rra2-6012b.html](http://www.irs.gov/tax_regs/rra2-6012b.html).

Google's cache is the snapshot that we took of the page as we crawled the web.

The page may have changed since that time. Click here for the [current page](#) without highlighting.

*Google is not affiliated with the authors of this page nor responsible for its content.*

Tax Regs in Plain English

# IRS Restructuring and Reform Act of 1998

## 6012(b) - Amendment Related to Section 1205 of the Taxpayer Relief Act of 1997

[\[ Click for Text Only Version \]](#)

### Section 6012(b)

### Amendment Related to Section 1205 of [the Taxpayer Relief Act of ]1997 Act

**A. Provision covered:** Subsection 6012(b) (Amendment Related to Section 1205 of [the Taxpayer Relief Act of ]1997 Act) [added a new paragraph 8 [SIC (9)] to IRC § 6103(k) and new subsection 7431(g) [SIC (h)]].

**B. Background:** Subsection 1205(c)(1) of the Taxpayer Relief Act of 1997, Pub. L. No. 105-34, amended subsection 6103(k) of the Internal Revenue Code by adding a new paragraph thereto which authorizes disclosure of section 6103 protected tax information to financial institutions for purposes of the administration of section 6311 of the Internal Revenue Code relating to payment of tax by commercially acceptable means. Such new paragraph was incorrectly designated as paragraph (8), instead of (9), in the language of subsection 6103(k), in conforming amendments to subsection 6103(p)(3)(A) and section 7431, and in the language of section 6311(e)(1). Subsection 1205(c)(2) of the Taxpayer Relief Act of 1997, Pub. L. No. 105-34, enacted a related civil damages provision that was incorrectly designated as section 7431(g) instead of section 7431(h).

**C. Changes:** Subsection 6012(b) amends IRC § 6103(k), by redesignating as paragraph (9) thereof, the paragraph thereof incorrectly designated as paragraph (8) that was added

pursuant to subsection 1205(c)(1) of the Taxpayer Relief Act of 1997, Pub. L. No. 105-34. Subsection 6012(b) also enacts conforming amendments to redesignate as paragraph (9) references to such paragraph that appear in IRC §§ 6103(p)(3)(A), 7431, and 6311(e)(1). Subsection 6012(b) further amends IRC § 7431, by redesignating as subsection (h) thereof, the subsection thereof incorrectly designated as subsection (g) that was added pursuant to subsection 1205(c)(2) of the Taxpayer Relief Act of 1997, Pub. L. No. 105-34.

**D. Impact:** Affected provisions of the Internal Revenue Code have now been amended to correctly reflect that subsection 1205(c)(1) of the Taxpayer Relief Act of 1997, Pub. L. No. 105-34, amended subsection 6103(k) of the Internal Revenue Code by adding a new paragraph (9), not (8), thereto. In addition, IRC § 7431 has been amended to reflect that subsection 1205(c)(2) of the Taxpayer Relief Act of 1997, Pub. L. No. 105-34, amended section 7431 of the Internal Revenue Code by adding a new paragraph (h), not (g), thereto.

### E. Necessary Actions:

1. **Actions/Procedures:** Provide technical assistance to client functions, e.g., CP:CO and OP:EX:GLD, that are assigned responsibilities with respect to implementation actions, such as reviewing proposed manual revisions and proposed guidance to disclosure officers and other affected Internal Revenue Service employees.
2. **Actions Permitted:** Ensure that affected client functions, e.g., CP:CO and OP:EX:GLD, are aware that disclosure of tax information to financial institutions for purposes of the administration of IRC § 6311, regarding payment of taxes by commercially acceptable means, is authorized under paragraph (9), not (8), of subsection 6103(k), and, that the associated civil damages provision is subsection (h), not (g) of IRC § 7431.
3. **Actions Forbidden:** N/A

### F. Other Special Comments: N/A

[Tax Stats](#) | [Tax Info For You](#) | [Tax Info For Business](#) | [Electronic Services](#)  
[Taxpayer Help & Ed](#) | [Tax Regs In English](#) | [IRS Newsstand](#) | [Forms & Pubs](#)  
[What's Hot](#) | [Meet The Commissioner](#) | [Comments & Help](#) | [Site Tree](#)

<a href="#">[Previous]</a>	<a href="#">{Next}</a>	<a href="#">[Home]</a>	<a href="#">[Search]</a>	<a href="#">[Help!]</a>	<a href="#">[Email]</a>
----------------------------	------------------------	------------------------	--------------------------	-------------------------	-------------------------

Friday, 04-Sep-1998 07:24:45 EDT