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Sec. 6039E. - Information concerning resident status

(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

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(4)

such other information as the Secretary may prescribe.

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(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

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