

§ 7431. Civil damages for unauthorized disclosure of returns and return information**(a) In general.**

(1) **Disclosure by employee of United States.** If any officer or employee of the United States knowingly, or by reason of negligence, discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against the United States in a district court of the United States.

(2) **Disclosure by a person who is not an employee of United States.** If any person who is not an officer or employee of the United States knowingly, or by reason of negligence, discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against such person in a district court of the United States.

(b) **No liability for good faith but erroneous interpretation.** No liability shall arise under this action with respect to any disclosure which results from a good faith, but erroneous, interpretation of section 6103.

(c) **Damages.** In any action brought under subsection (a), upon a finding of liability on the part of the defendant, the defendant shall be liable to the plaintiff in an amount equal to the sum of

(1) the greater of

(A) \$1,000 for each act of unauthorized disclosure of a return or return information with respect to which such defendant is found liable, or

(B) the sum of

(i) the actual damages sustained by the plaintiff as a result of such unauthorized disclosure, plus

(ii) in the case of a willful disclosure or a disclosure which is the result of gross negligence, punitive damages, plus

(2) the costs of the action.

(d) **Period for bring action.** Notwithstanding any other provision of law, an action to enforce any liability created under this section may be brought, without regard to the amount in controversy, at any time within 2 years after the date of discovery by the plaintiff of the unauthorized disclosure.

(e) **Return; return information.** For purpose of this section, the terms "return" and "return information" have the respective meanings given such terms in section 6103(b).