26 U.S.C. § 6039E(a)-(b) – 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
- (4) such other information as the Secretary may prescribe.

http://www.gpo.gov/fdsys/pkg/USCODE-2010-title26/html/USCODE-2010-title26-subtitleF-chap61-subchapA-partIII-subpartA-sec6039E.htm (Accessed 08/08/2017)