

Subpart

- B. Income tax returns.
- C. Estate and gift tax returns.
- D. Miscellaneous provisions.

AMENDMENT OF ANALYSIS

For termination of amendment by section 304 of Pub. L. 111-312, see Effective and Termination Dates of 2010 Amendment note set out under section 121 of this title.

For termination of amendment by section 901 of Pub. L. 107-16, see Effective and Termination Dates of 2001 Amendment note set out under section 1 of this title.

AMENDMENTS

2010—Pub. L. 111-312, title III, §§301(a), 304, Dec. 17, 2010, 124 Stat. 3300, 3304, temporarily amended analysis to read as if amendment by Pub. L. 107-16, §542(b)(5)(B), had never been enacted. See 2001 Amendment note below.

2001—Pub. L. 107-16, title V, §542(b)(5)(B), title IX, §901, June 7, 2001, 115 Stat. 84, 150, temporarily substituted “Returns relating to transfers during life or at death” for “Estate and gift tax returns” in item for subpart C.

SUBPART A—GENERAL REQUIREMENT

Sec.

- 6011. General requirement of return, statement, or list.

§ 6011. General requirement of return, statement, or list

(a) General rule

When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.

(b) Identification of taxpayer

The Secretary is authorized to require such information with respect to persons subject to the taxes imposed by chapter 21 or chapter 24 as is necessary or helpful in securing proper identification of such persons.

(c) Returns, etc., of DISCS and former DISCS and former FSC's

(1) Records and information

A DISC, former DISC, or former FSC (as defined in section 922 as in effect before its repeal by the FSC Repeal and Extraterritorial Income Exclusion Act of 2000) shall for the taxable year—

- (A) furnish such information to persons who were shareholders at any time during such taxable year, and to the Secretary, and
- (B) keep such records, as may be required by regulations prescribed by the Secretary.

(2) Returns

A DISC shall file for the taxable year such returns as may be prescribed by the Secretary by forms or regulations.

(d) Authority to require information concerning section 912 allowances

The Secretary may by regulations require any individual who receives allowances which are ex-

cluded from gross income under section 912 for any taxable year to include on his return of the taxes imposed by subtitle A for such taxable year such information with respect to the amount and type of such allowances as the Secretary determines to be appropriate.

(e) Regulations requiring returns on magnetic media, etc.

(1) In general

The Secretary shall prescribe regulations providing standards for determining which returns must be filed on magnetic media or in other machine-readable form. Except as provided in paragraph (3), the Secretary may not require returns of any tax imposed by subtitle A on individuals, estates, and trusts to be other than on paper forms supplied by the Secretary.

(2) Requirements of regulations

In prescribing regulations under paragraph (1), the Secretary—

- (A) shall not require any person to file returns on magnetic media unless such person is required to file at least 250 returns during the calendar year, and
- (B) shall take into account (among other relevant factors) the ability of the taxpayer to comply at reasonable cost with the requirements of such regulations.

Notwithstanding the preceding sentence, the Secretary shall require partnerships having more than 100 partners to file returns on magnetic media.

(3) Special rule for tax return preparers

(A) In general

The Secretary shall require than¹ any individual income tax return prepared by a tax return preparer be filed on magnetic media if—

- (i) such return is filed by such tax return preparer, and
- (ii) such tax return preparer is a specified tax return preparer for the calendar year during which such return is filed.

(B) Specified tax return preparer

For purposes of this paragraph, the term “specified tax return preparer” means, with respect to any calendar year, any tax return preparer unless such preparer reasonably expects to file 10 or fewer individual income tax returns during such calendar year.

(C) Individual income tax return

For purposes of this paragraph, the term “individual income tax return” means any return of the tax imposed by subtitle A on individuals, estates, or trusts.

(4) Special rule for returns filed by financial institutions with respect to withholding on foreign transfers

The numerical limitation under paragraph (2)(A) shall not apply to any return filed by a financial institution (as defined in section 1471(d)(5)) with respect to tax for which such institution is made liable under section 1461 or 1474(a).

¹ So in original. Probably should be “that”.

(f) Promotion of electronic filing**(1) In general**

The Secretary is authorized to promote the benefits of and encourage the use of electronic tax administration programs, as they become available, through the use of mass communications and other means.

(2) Incentives

The Secretary may implement procedures to provide for the payment of appropriate incentives for electronically filed returns.

(g) Disclosure of reportable transaction to tax-exempt entity

Any taxable party to a prohibited tax shelter transaction (as defined in section 4965(e)(1)) shall by statement disclose to any tax-exempt entity (as defined in section 4965(c)) which is a party to such transaction that such transaction is such a prohibited tax shelter transaction.

(h) Income, estate, and gift taxes

For requirement that returns of income, estate, and gift taxes be made whether or not there is tax liability, see subparts B and C.

(Aug. 16, 1954, ch. 736, 68A Stat. 732; Pub. L. 85-859, title I, §161, Sept. 2, 1958, 72 Stat. 1305; Pub. L. 88-563, §3(a), Sept. 2, 1964, 78 Stat. 843; Pub. L. 89-44, title I, §101(b)(6), June 21, 1965, 79 Stat. 136; Pub. L. 90-59, §4(b), July 31, 1967, 81 Stat. 154; Pub. L. 91-128, §4 (f), (g), Nov. 26, 1969, 83 Stat. 267; Pub. L. 92-178, title V, §504(a), Dec. 10, 1971, 85 Stat. 550; Pub. L. 94-455, title XIX, §§1904(b)(10)(A)(ii), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1817, 1834; Pub. L. 95-615, §207(c), Nov. 8, 1978, 92 Stat. 3108; Pub. L. 97-248, title III, §319, Sept. 3, 1982, 96 Stat. 610; Pub. L. 98-67, title I, §109(a), Aug. 5, 1983, 97 Stat. 383; Pub. L. 98-369, div. A, title VIII, §801(d)(12), July 18, 1984, 98 Stat. 997; Pub. L. 99-514, title XVIII, §1899A(52), Oct. 22, 1986, 100 Stat. 2961; Pub. L. 100-647, title I, §1015(q)(1), Nov. 10, 1988, 102 Stat. 3572; Pub. L. 101-239, title VII, §7713(a), Dec. 19, 1989, 103 Stat. 2394; Pub. L. 105-34, title XII, §1224, Aug. 5, 1997, 111 Stat. 1019; Pub. L. 105-206, title II, §2001(c), July 22, 1998, 112 Stat. 723; Pub. L. 109-222, title V, §516(b)(2), May 17, 2006, 120 Stat. 371; Pub. L. 110-172, §11(g)(19), Dec. 29, 2007, 121 Stat. 2491; Pub. L. 111-92, §17(a), (b), Nov. 6, 2009, 123 Stat. 2996; Pub. L. 111-147, title V, §522(a), Mar. 18, 2010, 124 Stat. 112.)

REFERENCES IN TEXT

The FSC Repeal and Extraterritorial Income Exclusion Act of 2000, referred to in subsec. (c)(1), is Pub. L. 106-519, Nov. 15, 2000, 114 Stat. 2423. For complete classification of this Act to the Code, see Short Title of 2000 Amendments note set out under section 1 of this title and Tables.

AMENDMENTS

2010—Subsec. (e)(4). Pub. L. 111-147 added par. (4).
 2009—Subsec. (e)(1). Pub. L. 111-92, §17(b), substituted “Except as provided in paragraph (3), the Secretary may not” for “The Secretary may not” in second sentence.
 Subsec. (e)(3). Pub. L. 111-92, §17(a), added par. (3).
 2007—Subsec. (c). Pub. L. 110-172, §11(g)(19)(B), struck out “and FSC’s” after “former DISCS” in heading.
 Subsec. (c)(1). Pub. L. 110-172, §11(g)(19)(A), in introductory provisions, substituted “, former DISC, or former FSC (as defined in section 922 as in effect before

its repeal by the FSC Repeal and Extraterritorial Income Exclusion Act of 2000)” for “or former DISC or a FSC or former FSC”.

2006—Subsecs. (g), (h). Pub. L. 109-222 added subsec. (g) and redesignated former subsec. (g) as (h).

1998—Subsecs. (f), (g). Pub. L. 105-206 added subsec. (f) and redesignated former subsec. (f) as (g).

1997—Subsec. (e)(2). Pub. L. 105-34 inserted at end “Notwithstanding the preceding sentence, the Secretary shall require partnerships having more than 100 partners to file returns on magnetic media.”

1989—Subsec. (e). Pub. L. 101-239 substituted “magnetic media” for “magnetic tape” in heading and amended text generally, revising the content and structure of pars. (1) and (2).

1988—Subsec. (a). Pub. L. 100-647 substituted “or with respect to the collection thereof” for “or for the collection thereof”.

1986—Subsec. (f). Pub. L. 99-514 substituted “subparts B and C” for “sections 6012 to 6019, inclusive”.

1984—Subsec. (c). Pub. L. 98-369 inserted “and FSC’s and former FSC’s” in heading and “or a FSC or former FSC” in par. (1).

1983—Subsec. (e). Pub. L. 98-67 amended subsec. (e) generally, designating existing provisions as par. (1) and adding par. (2).

1982—Subsecs. (e), (f). Pub. L. 97-248 added subsec. (e) and redesignated former subsec. (e) as (f).

1978—Subsecs. (d), (e). Pub. L. 95-615 added subsec. (d) and redesignated former subsec. (d) as (e).

1976—Subsecs. (a), (b). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (c). Pub. L. 94-455, §§1904(b)(10)(A)(ii), 1906(b)(13)(A), redesignated subsec. (e) as (c) and struck out “or his delegate” after “Secretary” wherever appearing.

Subsec. (d). Pub. L. 94-455, §1904(b)(10)(A)(ii), redesignated subsec. (f) as (d). Former subsec. (d), which related to interest equalization tax returns, was struck out.

Subsecs. (e), (f). Pub. L. 94-455, §1904(b)(10)(A)(ii), redesignated subsecs. (e) and (f) as (c) and (d), respectively.

1971—Subsecs. (e), (f). Pub. L. 92-178 added subsec. (e) and redesignated former subsec. (e) as (f).

1969—Subsec. (d)(1)(B). Pub. L. 91-128, §4(f), inserted provisions excepting dispositions made under circumstances entitling the person to a credit under the provisions of section 4919 from the requirement that persons incurring liability for the tax imposed by section 4911 of this title, if he disposes of the stock or debt obligation with respect to which such liability was incurred prior to the filing of the return required by subparagraph (A), file a return of such tax.

Subsec. (d)(3). Pub. L. 91-128, §4(g), eased record-keeping requirements by providing that nonparticipating be subject to the recordkeeping and reporting requirements prescribed by the Secretary or his delegate only insofar as they engage in sales or acquisitions in which the nonparticipating firm has received a validation certificate indicating the stock or debt obligation qualifies for the exemption or where the U.S. person acquiring the stock or debt obligation is subject to the interest equalization tax, including acquisitions where a broker’s confirmation to the customer indicates, or should indicate that the particular acquisition is or may be subject to the tax.

1967—Subsec. (d)(1). Pub. L. 90-59 designated existing provisions as subpar. (A), substituted a copy of any return made during a quarter under subpar. (B) for a certificate of American ownership complying with section 4918(e) or a summary statement establishing exemption together with reasons for person’s inability to establish prior American ownership as the document to accompany the list of acquisitions made during the calendar quarter for which an exemption is claimed under section 4918, struck out “a written confirmation, furnished in accordance with the requirements described in section 4918(c) or (d), is treated as conclusive proof of prior American ownership;” after “No return or accompanying evidence shall be required under this paragraph, in

connection with any acquisition with respect to which”, and added clauses (i), (ii), and (iii) and subpar. (B).

1965—Subsec. (c). Pub. L. 89-44 repealed subsec. (c) which related to return of retailers excise taxes by suppliers.

1964—Subsecs. (d), (e). Pub. L. 88-563 added subsec. (d) and redesignated former subsec. (d) as (e).

1958—Subsecs. (c), (d). Pub. L. 85-859 added subsec. (c) and redesignated former subsec. (c) as (d).

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-147, title V, §522(c), Mar. 18, 2010, 124 Stat. 113, provided that: “The amendment made by this section [amending this section and section 6724 of this title] shall apply to returns the due date for which (determined without regard to extensions) is after the date of the enactment of this Act [Mar. 18, 2010].”

EFFECTIVE DATE OF 2009 AMENDMENT

Pub. L. 111-92, §17(c), Nov. 6, 2009, 123 Stat. 2996, provided that: “The amendments made by this section [amending this section] shall apply to returns filed after December 31, 2010.”

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-222 applicable to disclosures the due date for which are after May 17, 2006, see section 516(d)(2) of Pub. L. 109-222, set out as an Effective Date note under section 4965 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Section 1226 of title XII of Pub. L. 105-34, as amended by Pub. L. 105-206, title VI, §6012(e), July 22, 1998, 112 Stat. 819, provided that: “The amendments made by this part [part I (§§1221-1226) of subtitle C of title XII of Pub. L. 105-34, enacting part IV of subchapter K of chapter 1 of this title and subchapter D of chapter 63 of this title, and amending this section and sections 6012, 6031, 6724, 7421, 7459, 7482, and 7485 of this title] shall apply to partnership taxable years beginning after December 31, 1997.”

EFFECTIVE DATE OF 1989 AMENDMENT

Section 7713(b) of Pub. L. 101-239 provided that: “The amendment made by subsection (a) [amending this section] shall apply to returns the due date for which (determined without regard to extensions) is after December 31, 1989.”

EFFECTIVE DATE OF 1988 AMENDMENT

Section 1015(q)(2) of Pub. L. 100-647 provided that: “The amendment made by paragraph (1) [amending this section] shall take effect on the date of the enactment of this Act [Nov. 10, 1988].”

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to transactions after Dec. 31, 1984, in taxable years ending after such date, see section 805(a)(1) of Pub. L. 98-369, as amended, set out as a note under section 245 of this title.

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 98-67 applicable with respect to payments made after Dec. 31, 1983, see section 110(a) of Pub. L. 98-67, set out as a note under section 31 of this title.

EFFECTIVE DATE OF 1978 AMENDMENT; ELECTION OF PRIOR LAW

Amendment by Pub. L. 95-615 applicable to taxable years beginning after Dec. 31, 1977, with provision for election of prior law, see section 209 of Pub. L. 95-615, set out as an Effective Date of 1978 Amendment note under section 911 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1904(b)(10)(A)(ii) of Pub. L. 94-455 effective Feb. 1, 1977, see section 1904(d) of Pub.

L. 94-455, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1971 AMENDMENT

Amendment by Pub. L. 92-178 applicable with respect to taxable years ending after Dec. 31, 1971, except that a corporation may not be a DISC for any taxable year beginning before Jan. 1, 1972, see section 507 of Pub. L. 92-178, set out as an Effective Date note under section 991 of this title.

EFFECTIVE DATE OF 1969 AMENDMENT

Section 4(i)(4) of Pub. L. 91-128 provided that: “The amendments made by this section [amending this section and sections 4912, 4914, 4915, 4919, 4920, and 6680 of this title] shall apply with respect to acquisitions of debt obligations made after the date of the enactment of this Act [Nov. 26, 1969].”

EFFECTIVE DATE OF 1967 AMENDMENT

Section 4(h) of Pub. L. 90-59 provided that: “The amendments made by this section [amending this section and sections 4913, 4920, and 6076 of this title] (other than by subsections (d) and (e)) shall apply with respect to acquisitions of stock and debt obligations made after July 14, 1967. The amendments made by subsections (d) and (e) [amending sections 6681 and 7241 of this title] shall take effect on the date of the enactment of this Act [July 31, 1967].”

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 applicable with respect to articles sold on or after June 22, 1965, see section 701(a) of Pub. L. 89-44, set out as a note under section 4161 of this title.

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-859 effective on first day of first calendar quarter which begins more than 60 days after Sept. 2, 1958, see section 1(c) of Pub. L. 85-859.

SHORT TITLE OF 1967 AMENDMENT

Section 1(a) of Pub. L. 90-59 provided that: “This Act [amending this section and sections 4912, 4914 to 4920, 4931, 6076, 6681, and 7241 of this title] may be cited as the ‘Interest Equalization Tax Extension Act of 1967.’”

ELECTRONIC FILING OF TAX AND INFORMATION RETURNS

Pub. L. 105-206, title II, §2001(a), (b), (d), July 22, 1998, 112 Stat. 723, 725, provided that:

“(a) IN GENERAL.—It is the policy of Congress that—

“(1) paperless filing should be the preferred and most convenient means of filing Federal tax and information returns;

“(2) it should be the goal of the Internal Revenue Service to have at least 80 percent of all such returns filed electronically by the year 2007; and

“(3) the Internal Revenue Service should cooperate with and encourage the private sector by encouraging competition to increase electronic filing of such returns.

“(b) STRATEGIC PLAN.—

“(1) IN GENERAL.—Not later than 180 days after the date of the enactment of this Act [July 22, 1998], the Secretary of the Treasury or the Secretary’s delegate (hereafter in this section referred to as the ‘Secretary’) shall establish a plan to eliminate barriers, provide incentives, and use competitive market forces to increase electronic filing gradually over the next 10 years while maintaining processing times for paper returns at 40 days. To the extent practicable, such plan shall provide that all returns prepared electronically for taxable years beginning after 2001 shall be filed electronically.

“(2) ELECTRONIC COMMERCE ADVISORY GROUP.—To ensure that the Secretary receives input from the private sector in the development and implementation of the plan required by paragraph (1), the Secretary

shall convene an electronic commerce advisory group to include representatives from the small business community and from the tax practitioner, preparer, and computerized tax processor communities and other representatives from the electronic filing industry.

“(d) ANNUAL REPORTS.—Not later than June 30 of each calendar year after 1998, the Chairperson of the Internal Revenue Service Oversight Board, the Secretary of the Treasury, and the Chairperson of the electronic commerce advisory group established under subsection (b)(2) [set out as a note above] shall report to the Committees on Ways and Means, Appropriations, Government Reform and Oversight [now Committee on Oversight and Government Reform], and Small Business of the House of Representatives and the Committees on Finance, Appropriations, Governmental Affairs [now Committee on Homeland Security and Governmental Affairs], and Small Business [now Committee on Small Business and Entrepreneurship] of the Senate on—

“(1) the progress of the Internal Revenue Service in meeting the goal of receiving electronically 80 percent of tax and information returns by 2007;

“(2) the status of the plan required by subsection (b) [set out as a note above];

“(3) the legislative changes necessary to assist the Internal Revenue Service in meeting such goal; and

“(4) the effects on small businesses and the self-employed of electronically filing tax and information returns.”

Pub. L. 105-206, title II, §2003(c), July 22, 1998, 112 Stat. 725, provided that: “In the case of taxable periods beginning after December 31, 1999, the Secretary of the Treasury or the Secretary’s delegate shall, to the extent practicable, establish procedures to accept, in electronic form, any other information, statements, elections, or schedules, from taxpayers filing returns electronically, so that such taxpayers will not be required to file any paper.”

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.

STUDY OF WAGE RETURNS ON MAGNETIC TAPE; REPORT TO CONGRESS NOT LATER THAN JULY 1, 1984

Section 109(b) of Pub. L. 98-67 required Secretary of the Treasury, in consultation with Secretary of Health and Human Services, to conduct a study of feasibility of requiring persons to file, on magnetic media, returns under section 6011 of the Internal Revenue Code containing information described in section 6051(a) of such Code (relating to W-2s), and that not later than July 1, 1984, Secretary of the Treasury was to submit to Committee on Ways and Means of House of Representatives and Committee on Finance of Senate results of study.

REPORT ON FORMS

Section 353 of Pub. L. 97-248 required Secretary of the Treasury to study and report to Congress, not later than June 30, 1983, methods of modifying the design of the forms used by the Internal Revenue Service to achieve greater accuracy in the reporting of income and the matching of information reports and returns with the returns of tax imposed.

STUDY OF SIMPLIFICATION OF TAX RETURNS

Pub. L. 95-600, title V, §551, Nov. 6, 1978, 92 Stat. 2890, required a study and investigation by Secretary of the Treasury with respect to simplification of Federal income tax returns, establishment of a task force to as-

sist in conduct of study, and a report by Secretary on study and investigation to Congressional committees not later than 2 years after Nov. 6, 1978.

FIRST RETURN PERIOD FOR INTEREST EQUALIZATION TAX RETURNS

Section 3(d)(1) of Pub. L. 89-243, Oct. 9, 1965, 79 Stat. 955, provided that the first period for which returns were to be made under subsec. (d)(1) of this section with respect to acquisitions made subject to tax by this section was the period commencing Feb. 11, 1965, and ending at the close of the calendar quarter in which the enactment of Pub. L. 89-243 [Oct. 9, 1965] occurred.

Section 3(e) of Pub. L. 88-563 provided that the first period for which returns were to be made under subsec. (d)(1) of this section was the period commencing July 19, 1963, and ending at the close of the calendar quarter in which the enactment of Pub. L. 88-563 [Sept. 2, 1964] occurred.

SUBPART B—INCOME TAX RETURNS

Sec.	
6012.	Persons required to make returns of income.
6013.	Joint returns of income tax by husband and wife.
6014.	Income tax return—tax not computed by taxpayer.
6015.	Relief from joint and several liability on joint return.
[6016.	Repealed.]
6017.	Self-employment tax returns.
[6017A.	Repealed.]

AMENDMENTS

1998—Pub. L. 105-206, title III, §3201(f), July 22, 1998, 112 Stat. 740, added item 6015.

1989—Pub. L. 101-239, title VII, §7711(b)(3), Dec. 19, 1989, 103 Stat. 2393, struck out item 6017A “Place of residence”.

1984—Pub. L. 98-369, div. A, title IV, §412(c)(1), July 18, 1984, 98 Stat. 792, struck out item 6015 “Declaration of estimated income tax by individuals.”

1972—Pub. L. 92-512, title I, §144(a)(2), Oct. 20, 1972, 86 Stat. 935, added item 6017A.

1968—Pub. L. 90-364, title I, §103(e)(7), June 28, 1968, 82 Stat. 264, struck out item 6016 “Declarations of estimated income tax by corporations.”

§ 6012. Persons required to make returns of income

(a) General rule

Returns with respect to income taxes under subtitle A shall be made by the following:

(1)(A) Every individual having for the taxable year gross income which equals or exceeds the exemption amount, except that a return shall not be required of an individual—

(i) who is not married (determined by applying section 7703), is not a surviving spouse (as defined in section 2(a)), is not a head of a household (as defined in section 2(b)), and for the taxable year has gross income of less than the sum of the exemption amount plus the basic standard deduction applicable to such an individual,

(ii) who is a head of a household (as so defined) and for the taxable year has gross income of less than the sum of the exemption amount plus the basic standard deduction applicable to such an individual,

(iii) who is a surviving spouse (as so defined) and for the taxable year has gross income of less than the sum of the exemption amount plus the basic standard deduction applicable to such an individual, or