

**§ 6020. Returns prepared for or executed by Secretary**

**(a) Preparation of return by Secretary**

If any person shall fail to make a return required by this title or by regulations prescribed thereunder, but shall consent to disclose all information necessary for the preparation thereof, then, and in that case, the Secretary may prepare such return, which, being signed by such person, may be received by the Secretary as the return of such person.

**(b) Execution of return by Secretary**

**(1) Authority of Secretary to execute return**

If any person fails to make any return required by any internal revenue law or regulation made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

**(2) Status of returns**

Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal purposes.

(Aug. 16, 1954, ch. 736, 68A Stat. 740; Pub. L. 90-364, title I, §103(e)(3), June 28, 1968, 82 Stat. 264; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title IV, §412(b)(4), July 18, 1984, 98 Stat. 792.)

AMENDMENTS

1984—Subsec. (b)(1). Pub. L. 98-369 struck out “(other than a declaration of estimated tax required under section 6015)” after “make any return”.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

1968—Subsec. (b)(1). Pub. L. 90-364 struck out reference to section 6016.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a)(1) of Pub. L. 98-369, set out as a note under section 6654 of this title.

EFFECTIVE DATE OF 1968 AMENDMENT

Amendment by Pub. L. 90-364 applicable with respect to taxable years beginning after Dec. 31, 1967, except as provided by section 104 of Pub. L. 90-364, see section 103(f) of Pub. L. 90-364, set out as a note under section 243 of this title.

**§ 6021. Listing by Secretary of taxable objects owned by nonresidents of internal revenue districts**

Whenever there are in any internal revenue district any articles subject to tax, which are not owned or possessed by or under the care or control of any person within such district, and of which no list has been transmitted to the Secretary, as required by law or by regulations prescribed pursuant to law, the Secretary shall enter the premises where such articles are situated, shall make such inspection of the articles as may be necessary and make lists of the same, according to the forms prescribed. Such lists, being subscribed by the Secretary, shall be sufficient lists of such articles for all purposes.

(Aug. 16, 1954, ch. 736, 68A Stat. 740; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

PART III—INFORMATION RETURNS

Subpart

- A. Information concerning persons subject to special provisions.
- B. Information concerning transactions with other persons.
- C. Information regarding wages paid employees.
- D. Information regarding health insurance coverage.
- E. Registration of and information concerning pension, etc., plans.
- F. Information concerning tax return preparers.

AMENDMENTS

2010—Pub. L. 111-148, title I, §1502(d), Mar. 23, 2010, 124 Stat. 251, added item relating to subpart D.

2007—Pub. L. 110-28, title VIII, §8246(a)(2)(A)(v), May 25, 2007, 121 Stat. 201, substituted “tax return preparers” for “income tax return preparers” in item relating to subpart F.

1980—Pub. L. 96-603, §1(e)(2), Dec. 28, 1980, 94 Stat. 3505, struck out item relating to subpart D “Information concerning private foundations”.

1976—Pub. L. 94-455, title XII, §1203(i)(1), Oct. 4, 1976, 90 Stat. 1694, added subpart F heading.

1974—Pub. L. 93-406, title II, §1031(c)(1), Sept. 2, 1974, 88 Stat. 946, added item relating to subpart E.

1969—Pub. L. 91-172, title I, §101(j)(64), Dec. 30, 1969, 82 Stat. 533, added item relating to subpart D.

INFORMATION RETURNS IN ELECTRONIC FORMAT

Pub. L. 108-7, div. H, title II, §211, Feb. 20, 2003, 117 Stat. 384, provided that:

“(a) Each office in the legislative branch, except the House and the Senate, which is responsible for preparing any written statement furnished under part 3 of subchapter A of chapter 61 of the Internal Revenue Code of 1986 on behalf of a person shall make the statement available to the person in an electronic format (at the direction of the person) which will enable the person to provide the statement electronically to a tax preparer or other provider of financial services.

“(b) Subsection (a) shall apply with respect to statements prepared for taxable years ending on or after December 31, 2004.”

SUBPART A—INFORMATION CONCERNING PERSONS SUBJECT TO SPECIAL PROVISIONS

- Sec. 6031. Return of partnership income.
- 6032. Returns of banks with respect to common trust funds.
- 6033. Returns by exempt organizations.
- 6034. Returns by certain trusts.
- 6034A. Information to beneficiaries of estates and trusts.
- [6035. Repealed.]
- 6036. Notice of qualification as executor or receiver.
- 6037. Return of S corporation.
- 6038. Information reporting with respect to certain foreign corporations and partnerships.
- 6038A. Information with respect to certain foreign-owned corporations.
- 6038B. Notice of certain transfers to foreign persons.
- 6038C. Information with respect to foreign corporations engaged in U.S. business.
- 6038D. Information with respect to foreign financial assets.