

- Subpart  
 C. Estate and gift tax returns.  
 D. Miscellaneous provisions.

AMENDMENTS

2010—Pub. L. 111-312, title III, §301(a), Dec. 17, 2010, 124 Stat. 3300, 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), June 7, 2001, 115 Stat. 84, 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 excluded 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 re-

turns 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 than<sup>1</sup> 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).

**(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.

<sup>1</sup> So in original. Probably should be “that”.