

- Subpart 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. Basis information to persons acquiring property from decedent.
- 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.
- 6039. Returns required in connection with certain options.
- [6039A, 6039B. Repealed.]
- 6039C. Returns with respect to foreign persons holding direct investments in United States real property interests.
- 6039D. Returns and records with respect to certain fringe benefit plans.¹

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- 6039E. Information concerning resident status.
- 6039F. Notice of large gifts received from foreign persons.
- 6039G. Information on individuals losing United States citizenship.
- 6039H. Information with respect to Alaska Native Settlement Trusts and sponsoring Native Corporations.
- 6039I. Returns and records with respect to employer-owned life insurance contracts.
- 6039J. Information reporting with respect to Commodity Credit Corporation transactions.
- 6040. Cross references.

AMENDMENTS

2015—Pub. L. 114-41, title II, §2004(b)(3), July 31, 2015, 129 Stat. 456, added item 6035.

2010—Pub. L. 111-147, title V, §511(b), Mar. 18, 2010, 124 Stat. 110, added item 6038D.

2008—Pub. L. 110-234, title XV, §15353(b), May 22, 2008, 122 Stat. 1527, and Pub. L. 110-246, title XV, §15353(b), June 18, 2008, 122 Stat. 2289, made identical amendments, adding item 6039J. The amendment by Pub. L. 110-234 was repealed by Pub. L. 110-246, §4(a), June 18, 2008, 122 Stat. 1664.

2006—Pub. L. 109-432, div. A, title IV, §403(c)(3), Dec. 20, 2006, 120 Stat. 2955, substituted “Returns” for “Information” in item 6039.

Pub. L. 109-280, title XII, §1201(b)(4), Aug. 17, 2006, 120 Stat. 1066, which directed the amendment of the analysis for subpart A of part III of subchapter A of chapter 61 by amending item 6034 to read “Returns by certain trusts” without specifying the act to be amended, was executed to this analysis which is part of the Internal Revenue Code of 1986 which is classified to this title, to reflect the probable intent of Congress. Prior to amendment, item 6034 read as follows: “Returns by trusts claiming charitable deductions under section 642(c)”.

Pub. L. 109-280, title VIII, §863(c)(2), Aug. 17, 2006, 120 Stat. 1024, added item 6039I.

2004—Pub. L. 108-357, title IV, §413(c)(33), Oct. 22, 2004, 118 Stat. 1510, struck out item 6035 “Returns of officers, directors, and shareholders of foreign personal holding companies”.

2001—Pub. L. 107-16, title VI, §671(c)(2), June 7, 2001, 115 Stat. 147, added item 6039H.

1997—Pub. L. 105-34, title XI, §1142(e)(5), title XVI, §1602(h)(2), Aug. 5, 1997, 111 Stat. 983, 1096, inserted “reporting” after “Information” and “and partnerships” after “corporations” in item 6038, struck out item 6039F “Information on individuals losing United States citizenship”, and added item 6039G.

1996—Pub. L. 104-191, title V, §512(b), Aug. 21, 1996, 110 Stat. 2102, added item 6039F “Information on individuals losing United States citizenship”.

Pub. L. 104-188, title I, §1905(b), Aug. 20, 1996, 110 Stat. 1913, added item 6039F “Notice of large gifts received from foreign persons”.

1990—Pub. L. 101-508, title XI, §11315(b)(2), Nov. 5, 1990, 104 Stat. 1388-457, added item 6038C.

1986—Pub. L. 99-514, title XII, §1234(a)(2), title XIII, §1303(c)(2), Oct. 22, 1986, 100 Stat. 2565, 2658, struck out item 6039B “Return of general stock ownership corporation”, and added item 6039E.

1984—Pub. L. 98-612, §1(b)(4), Oct. 31, 1984, 98 Stat. 3181, added item 6039D “Returns and records with respect to certain fringe benefit plans”.

Pub. L. 98-611, §1(d)(4), Oct. 31, 1984, 98 Stat. 3178, added item 6039D “Returns and records with respect to certain fringe benefit plans”.

Pub. L. 98-369, div. A, title I, §§129(b)(2), 131(d)(3), title VII, §714(q)(4), July 18, 1984, 98 Stat. 660, 664, 966, added items 6034A and 6038B, and inserted “foreign persons holding direct investments in” in item 6039C.

¹ So in original. Pub. L. 98-611 and Pub. L. 98-612 enacted identical items designated “6039D”. Pub. L. 99-514, §1879(d)(2), re-

pealed the section 6039D enacted by Pub. L. 98-612 without corresponding amendment of subpart analysis.