

ment payee or deducted from the proceeds of such transaction.”

**Subtitle F—Procedure and Administration**

Chapter		Sec. <sup>1</sup>
61.	Information and returns .....	6001
62.	Time and place for paying tax .....	6151
63.	Assessment .....	6201
64.	Collection .....	6301
65.	Abatements, credits, and refunds .....	6401
66.	Limitations .....	6501
67.	Interest .....	6601
68.	Additions to the tax, additional amounts, and assessable penalties .....	6651
69.	General provisions relating to stamps	6801
70.	Jeopardy, receiverships, etc. ....	6851
71.	Transferees and fiduciaries .....	6901
72.	Licensing and registration .....	7001
73.	Bonds .....	7101
74.	Closing agreements and compromises ...	7121
75.	Crimes, other offenses, and forfeitures	7201
76.	Judicial proceedings .....	7401
77.	Miscellaneous provisions .....	7501
78.	Discovery of liability and enforcement of title .....	7601
79.	Definitions .....	7701
80.	General Rules .....	7801

AMENDMENTS

1980—Pub. L. 96-589, §6(g)(3)(E), Dec. 24, 1980, 94 Stat. 3410, substituted “Jeopardy, receiverships, etc.” for “Jeopardy, bankruptcy and receiverships” in item for chapter 70.

**CHAPTER 61—INFORMATION AND RETURNS**

Subchapter		Sec. <sup>1</sup>
A.	Returns and records .....	6001
B.	Miscellaneous provisions .....	6101

**Subchapter A—Returns and Records**

Part	
I.	Records, statements, and special returns.
II.	Tax returns or statements.
III.	Information returns.
IV.	Signing and verifying of returns and other documents.
V.	Time for filing returns and other documents.
VI.	Extension of time for filing returns.
VII.	Place for filing returns or other documents.
VIII.	Designation of income tax payments to Presidential Election Campaign Fund.

AMENDMENTS

1966—Pub. L. 89-809, title III, §302(b), Nov. 13, 1966, 80 Stat. 1588, added item VIII.

**PART I—RECORDS, STATEMENTS, AND SPECIAL RETURNS**

Sec.	
6001.	Notice or regulations requiring records, statements, and special returns.

**§ 6001. Notice or regulations requiring records, statements, and special returns**

Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time

<sup>1</sup> Section numbers editorially supplied.  
<sup>1</sup> Section numbers editorially supplied.

to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title. The only records which an employer shall be required to keep under this section in connection with charged tips shall be charge receipts, records necessary to comply with section 6053(c), and copies of statements furnished by employees under section 6053(a).

(Aug. 16, 1954, ch. 736, 68A Stat. 731; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-600, title V, §501(a), Nov. 6, 1978, 92 Stat. 2878; Pub. L. 97-248, title III, §314(d), Sept. 3, 1982, 96 Stat. 605.)

AMENDMENTS

1982—Pub. L. 97-248 inserted “, records necessary to comply with section 6053(c),” after “charge receipts”.  
1978—Pub. L. 95-600 inserted provision at end relating to only records which an employer shall be required to keep in connection with charged tips.  
1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to calendar years beginning after Dec. 31, 1982, see section 314(e) of Pub. L. 97-248, set out as a note under section 6053 of this title.

EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-600, title V, §501(c), Nov. 6, 1978, 92 Stat. 2878, provided that: “The amendments made by this section [amending this section and section 6041 of this title] shall apply to payments made after December 31, 1978.”

**PART II—TAX RETURNS OR STATEMENTS**

Subpart	
A.	General requirement.
B.	Income tax returns.
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 amended 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 in-