

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

Subtitle F—Procedure and Administration

Chapter Sec. 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. 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

¹ Section numbers editorially supplied. ¹ 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 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 in-