

“(a) IN GENERAL.—It is the policy of Congress that—  
“(1) paperless filing should be the preferred and most convenient means of filing Federal tax and information returns;

“(2) it should be the goal of the Internal Revenue Service to have at least 80 percent of all such returns filed electronically by the year 2007; and

“(3) the Internal Revenue Service should cooperate with and encourage the private sector by encouraging competition to increase electronic filing of such returns.

“(b) STRATEGIC PLAN.—

“(1) IN GENERAL.—Not later than 180 days after the date of the enactment of this Act [July 22, 1998], the Secretary of the Treasury or the Secretary’s delegate (hereafter in this section referred to as the ‘Secretary’) shall establish a plan to eliminate barriers, provide incentives, and use competitive market forces to increase electronic filing gradually over the next 10 years while maintaining processing times for paper returns at 40 days. To the extent practicable, such plan shall provide that all returns prepared electronically for taxable years beginning after 2001 shall be filed electronically.

“(2) ELECTRONIC COMMERCE ADVISORY GROUP.—To ensure that the Secretary receives input from the private sector in the development and implementation of the plan required by paragraph (1), the Secretary shall convene an electronic commerce advisory group to include representatives from the small business community and from the tax practitioner, preparer, and computerized tax processor communities and other representatives from the electronic filing industry.

“(d) ANNUAL REPORTS.—Not later than June 30 of each calendar year after 1998, the Chairperson of the Internal Revenue Service Oversight Board, the Secretary of the Treasury, and the Chairperson of the electronic commerce advisory group established under subsection (b)(2) [set out as a note above] shall report to the Committees on Ways and Means, Appropriations, Government Reform and Oversight [now Committee on Oversight and Government Reform], and Small Business of the House of Representatives and the Committees on Finance, Appropriations, Governmental Affairs [now Committee on Homeland Security and Governmental Affairs], and Small Business [now Committee on Small Business and Entrepreneurship] of the Senate on—

“(1) the progress of the Internal Revenue Service in meeting the goal of receiving electronically 80 percent of tax and information returns by 2007;

“(2) the status of the plan required by subsection (b) [set out as a note above];

“(3) the legislative changes necessary to assist the Internal Revenue Service in meeting such goal; and

“(4) the effects on small businesses and the self-employed of electronically filing tax and information returns.”

Pub. L. 105-206, title II, §2003(c), July 22, 1998, 112 Stat. 725, provided that: “In the case of taxable periods beginning after December 31, 1999, the Secretary of the Treasury or the Secretary’s delegate shall, to the extent practicable, establish procedures to accept, in electronic form, any other information, statements, elections, or schedules, from taxpayers filing returns electronically, so that such taxpayers will not be required to file any paper.”

PLAN AMENDMENTS NOT REQUIRED UNTIL  
JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

STUDY OF WAGE RETURNS ON MAGNETIC TAPE; REPORT  
TO CONGRESS NOT LATER THAN JULY 1, 1984

Pub. L. 98-67, title I, §109(b), Aug. 5, 1983, 97 Stat. 384, required Secretary of the Treasury, in consultation with Secretary of Health and Human Services, to conduct a study of feasibility of requiring persons to file, on magnetic media, returns under section 6011 of the Internal Revenue Code containing information described in section 6051(a) of such Code (relating to W-2s), and that not later than July 1, 1984, Secretary of the Treasury was to submit to Committee on Ways and Means of House of Representatives and Committee on Finance of Senate results of study.

REPORT ON FORMS

Pub. L. 97-248, title III, §353, Sept. 3, 1982, 96 Stat. 640, required Secretary of the Treasury to study and report to Congress, not later than June 30, 1983, methods of modifying the design of the forms used by the Internal Revenue Service to achieve greater accuracy in the reporting of income and the matching of information reports and returns with the returns of tax imposed.

STUDY OF SIMPLIFICATION OF TAX RETURNS

Pub. L. 95-600, title V, §551, Nov. 6, 1978, 92 Stat. 2890, required a study and investigation by Secretary of the Treasury with respect to simplification of Federal income tax returns, establishment of a task force to assist in conduct of study, and a report by Secretary on study and investigation to Congressional committees not later than 2 years after Nov. 6, 1978.

FIRST RETURN PERIOD FOR INTEREST EQUALIZATION  
TAX RETURNS

Pub. L. 89-243, §3(d)(1), Oct. 9, 1965, 79 Stat. 955, provided that the first period for which returns were to be made under subsec. (d)(1) of this section with respect to acquisitions made subject to tax by this section was the period commencing Feb. 11, 1965, and ending at the close of the calendar quarter in which the enactment of Pub. L. 89-243 [Oct. 9, 1965] occurred.

Pub. L. 88-563, §3(e), Sept. 2, 1964, 78 Stat. 845, provided that the first period for which returns were to be made under subsec. (d)(1) of this section was the period commencing July 19, 1963, and ending at the close of the calendar quarter in which the enactment of Pub. L. 88-563 [Sept. 2, 1964] occurred.

SUBPART B—INCOME TAX RETURNS

Sec.	
6012.	Persons required to make returns of income.
6013.	Joint returns of income tax by husband and wife.
6014.	Income tax return—tax not computed by taxpayer.
6015.	Relief from joint and several liability on joint return.
[6016.	Repealed.]
6017.	Self-employment tax returns.
[6017A.	Repealed.]

AMENDMENTS

1998—Pub. L. 105-206, title III, §3201(f), July 22, 1998, 112 Stat. 740, added item 6015.

1989—Pub. L. 101-239, title VII, §7711(b)(3), Dec. 19, 1989, 103 Stat. 2393, struck out item 6017A “Place of residence”.

1984—Pub. L. 98-369, div. A, title IV, §412(c)(1), July 18, 1984, 98 Stat. 792, struck out item 6015 “Declaration of estimated income tax by individuals.”

1972—Pub. L. 92-512, title I, §144(a)(2), Oct. 20, 1972, 86 Stat. 935, added item 6017A.

1968—Pub. L. 90-364, title I, §103(e)(7), June 28, 1968, 82 Stat. 264, struck out item 6016 “Declarations of estimated income tax by corporations.”

**§ 6012. Persons required to make returns of income**

**(a) General rule**

Returns with respect to income taxes under subtitle A shall be made by the following:

(1)(A) Every individual having for the taxable year gross income which equals or exceeds the exemption amount, except that a return shall not be required of an individual—

(i) who is not married (determined by applying section 7703), is not a surviving spouse (as defined in section 2(a)), is not a head of a household (as defined in section 2(b)), and for the taxable year has gross income of less than the sum of the exemption amount plus the basic standard deduction applicable to such an individual,

(ii) who is a head of a household (as so defined) and for the taxable year has gross income of less than the sum of the exemption amount plus the basic standard deduction applicable to such an individual,

(iii) who is a surviving spouse (as so defined) and for the taxable year has gross income of less than the sum of the exemption amount plus the basic standard deduction applicable to such an individual, or

(iv) who is entitled to make a joint return and whose gross income, when combined with the gross income of his spouse, is, for the taxable year, less than the sum of twice the exemption amount plus the basic standard deduction applicable to a joint return, but only if such individual and his spouse, at the close of the taxable year, had the same household as their home.

Clause (iv) shall not apply if for the taxable year such spouse makes a separate return or any other taxpayer is entitled to an exemption for such spouse under section 151(c).

(B) The amount specified in clause (i), (ii), or (iii) of subparagraph (A) shall be increased by the amount of 1 additional standard deduction (within the meaning of section 63(c)(3)) in the case of an individual entitled to such deduction by reason of section 63(f)(1)(A) (relating to individuals age 65 or more), and the amount specified in clause (iv) of subparagraph (A) shall be increased by the amount of the additional standard deduction for each additional standard deduction to which the individual or his spouse is entitled by reason of section 63(f)(1).

(C) The exception under subparagraph (A) shall not apply to any individual—

(i) who is described in section 63(c)(5) and who has—

(I) income (other than earned income) in excess of the sum of the amount in effect under section 63(c)(5)(A) plus the additional standard deduction (if any) to which the individual is entitled, or

(II) total gross income in excess of the standard deduction, or

(ii) for whom the standard deduction is zero under section 63(c)(6).

(D) For purposes of this subsection—

(i) The terms “standard deduction”, “basic standard deduction” and “additional stand-

ard deduction” have the respective meanings given such terms by section 63(c).

(ii) The term “exemption amount” has the meaning given such term by section 151(d). In the case of an individual described in section 151(d)(2), the exemption amount shall be zero.

(2) Every corporation subject to taxation under subtitle A;

(3) Every estate the gross income of which for the taxable year is \$600 or more;

(4) Every trust having for the taxable year any taxable income, or having gross income of \$600 or over, regardless of the amount of taxable income;

(5) Every estate or trust of which any beneficiary is a nonresident alien;

(6) Every political organization (within the meaning of section 527(e)(1)), and every fund treated under section 527(g) as if it constituted a political organization, which has political organization taxable income (within the meaning of section 527(c)(1)) for the taxable year; and<sup>1</sup>

(7) Every homeowners association (within the meaning of section 528(c)(1)) which has homeowners association taxable income (within the meaning of section 528(d)) for the taxable year.<sup>1</sup>

(8) Every estate of an individual under chapter 7 or 11 of title 11 of the United States Code (relating to bankruptcy) the gross income of which for the taxable year is not less than the sum of the exemption amount plus the basic standard deduction under section 63(c)(2)(D).<sup>1, 2</sup>

except that subject to such conditions, limitations, and exceptions and under such regulations as may be prescribed by the Secretary, nonresident alien individuals subject to the tax imposed by section 871 and foreign corporations subject to the tax imposed by section 881 may be exempted from the requirement of making returns under this section.

**(b) Returns made by fiduciaries and receivers**

**(1) Returns of decedents**

If an individual is deceased, the return of such individual required under subsection (a) shall be made by his executor, administrator, or other person charged with the property of such decedent.

**(2) Persons under a disability**

If an individual is unable to make a return required under subsection (a), the return of such individual shall be made by a duly authorized agent, his committee, guardian, fiduciary or other person charged with the care of the person or property of such individual. The preceding sentence shall not apply in the case of a receiver appointed by authority of law in possession of only a part of the property of an individual.

**(3) Receivers, trustees and assignees for corporations**

In a case where a receiver, trustee in a case under title 11 of the United States Code, or as-

<sup>1</sup> So in original.

<sup>2</sup> See References in Text note below.