

Sec.	
6032.	Returns of banks with respect to common trust funds.
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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 Repealed.]	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
6039D.	Returns and records with respect to certain fringe benefit plans. ¹
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 Native Corporations. ²
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

2017—Pub. L. 115-97, title I, §13821(c)(2), Dec. 22, 2017, 131 Stat. 2182, substituted “Information With Respect to Alaska Native Settlement Trusts and Native Corporations” for “Information with respect to Alaska Native Settlement Trusts and sponsoring Native Corporations” in item 6039H.

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 L. 110-234 was repealed by Pub.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 amend-

ment, 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.

1982—Pub. L. 97-354, §5(a)(39)(B), Oct. 19, 1982, 96 Stat. 1696, substituted “S corporation” for “electing small business corporation” in item 6037.

Pub. L. 97-248, title III, §339(b), Sept. 3, 1982, 96 Stat. 633, added item 6038A.

1980—Pub. L. 96-603, §1(e)(1), Dec. 28, 1980, 94 Stat. 3505, which directed that item 6034 be amended by substituting “4947(a)(2)” for “4947(a)”, could not be executed because item 6034 does not contain “4947(a)”.

Pub. L. 96-499, title XI, §1123(c), Dec. 5, 1980, 94 Stat. 2690, added item 6039C.

Pub. L. 96-223, title IV, §401(a), Apr. 2, 1980, 94 Stat. 299, repealed Pub. L. 94-455, §2005(a)(3), and the amendment made thereby. See 1976 Amendment note below.

1978—Pub. L. 95-600, title VI, §601(c)(2), Nov. 6, 1978, 92 Stat. 2897, added item 6039B.

1976—Pub. L. 94-455, title XX, §2005(e)(3), Oct. 4, 1976, 90 Stat. 1878, which added item 6039A, was repealed by Pub. L. 96-223, §401(a). See section 401(b), (e) of Pub. L. 96-223, set out as an Effective Date of 1980 Amendments and Revival of Prior Law note under section 1023 of this title.

1964—Pub. L. 88-272, title II, §221(d)(2), Feb. 26, 1964, 78 Stat. 75, added item 6039 and redesignated former item 6039 as 6040.

1960—Pub. L. 86-780, §6(b)(1), Sept. 14, 1960, 74 Stat. 1015, added item 6038 and redesignated former item 6038 as 6039.

1958—Pub. L. 85-866, title I, §64(d)(4), Sept. 2, 1958, 72 Stat. 1657, added item 6037 and redesignated former item 6037 as 6038.

§ 6031. Return of partnership income

(a) General rule

Every partnership (as defined in section 761(a)) shall make a return for each taxable year, stating specifically the items of its gross income and the deductions allowable by subtitle A, and such other information, for the purpose of carrying out the provisions of subtitle A as the Sec-

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

² So in original. The words “With Respect” probably should not be capitalized.