

§ 6040. Cross references

(1) For the notice required of persons acting in a fiduciary capacity for taxpayers or for transferees, see sections 6212, 6901(g), and 6903.

(2) For application by fiduciary for determination of tax and discharge from personal liability therefor, see section 2204.

(3) For the notice required of taxpayers for redetermination of taxes claimed as credits, see sections 905(c) and 2016.

(4) For exemption certificates required to be furnished to employers by employees, see section 3402(f)(2), (3), (4), and (5).

(5) For receipts, constituting information returns, required to be furnished to employees, see section 6051.

[(6) Repealed. Pub. L. 89-44, title III, § 305(b), June 21, 1965, 79 Stat. 148]

(7) For information required with respect to the redemption of stamps, see section 6805.

(8) For the statement required to be filed by a corporation expecting a net operating loss carryback or unused excess profits credit carryback, see section 6164.

(9) For the application, which a taxpayer may file for a tentative carryback adjustment of income taxes, see section 6411.

(Aug. 16, 1954, ch. 736, 68A Stat. 744, § 6037; renumbered § 6038, Pub. L. 85-866, title I, § 64(c), Sept. 2, 1958, 72 Stat. 1656; renumbered § 6039, Pub. L. 86-780, § 6(a), Sept. 14, 1960, 74 Stat. 1014; renumbered § 6040, Pub. L. 88-272, title II, § 221(b)(1), Feb. 26, 1964, 78 Stat. 73; amended Pub. L. 89-44, title III, § 305(b), June 21, 1965, 79 Stat. 148; Pub. L. 91-614, title I, § 101(d)(2), Dec. 31, 1970, 84 Stat. 1837.)

AMENDMENTS

1970—Par. (2). Pub. L. 91-614 substituted “fiduciary” for “executor”.

1965—Par. (6). Pub. L. 89-44 struck out par. (6) which cross referred to section 4234 of this title.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-614 applicable with respect to decedents dying after Dec. 31, 1970, see section 101(j) of Pub. L. 91-614, set out as a note under section 2032 of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 applicable with respect to admissions, services, and uses after noon, Dec. 31, 1965, see section 701(b)(1) of Pub. L. 89-44, set out as a note under section 4291 of this title.

SUBPART B—INFORMATION CONCERNING TRANSACTIONS WITH OTHER PERSONS

Sec.	
6041.	Information at source.
6041A.	Returns regarding payments of remuneration for services and direct sales. ¹
6042.	Returns regarding payments of dividends and corporate earnings and profits.
6043.	Liquidating, etc., transactions.
6043A.	Returns relating to taxable mergers and acquisitions.
6044.	Returns regarding payments of patronage dividends.
6045.	Returns of brokers.
6045A.	Information required in connection with transfers of covered securities to brokers.
6045B.	Returns relating to actions affecting basis of specified securities.

¹Editorially supplied. Section 6041A added by Pub. L. 97-248 without corresponding amendment of subpart analysis.

6046.	Returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock.
6046A.	Returns as to interests in foreign partnerships.
6047.	Information relating to certain trusts and annuity plans.
6048.	Information with respect to certain foreign trusts.
6049.	Returns regarding payments of interest.
[6050.	Repealed.]
6050A.	Reporting requirements of certain fishing boat operators.
6050B.	Returns relating to unemployment compensation.
[6050C.	Repealed.]
6050D.	Returns relating to energy grants and financing.
6050E.	State and local income tax refunds.
6050F.	Returns relating to social security benefits.
6050G.	Returns relating to certain railroad retirement benefits.
6050H.	Returns relating to mortgage interest received in trade or business from individuals.
6050I.	Returns relating to cash received in trade or business, etc. ²
6050J.	Returns relating to foreclosures and abandonments of security.
6050K.	Returns relating to exchanges of certain partnership interests.
6050L.	Returns relating to certain donated property.
6050M.	Returns relating to persons receiving contracts from Federal executive agencies.
6050N.	Returns regarding payments of royalties.
6050P.	Returns relating to the cancellation of indebtedness by certain entities.
6050Q.	Certain long-term care benefits.
6050R.	Returns relating to certain purchases of fish.
6050S.	Returns relating to higher education tuition and related expenses.
6050T.	Returns relating to credit for health insurance costs of eligible individuals.
6050U.	Charges or payments for qualified long-term care insurance contracts under combined arrangements.
6050V.	Returns relating to applicable insurance contracts in which certain exempt organizations hold interests.
6050W.	Returns relating to payments made in settlement of payment card transactions. ³
6050X.	Information with respect to certain fines, penalties, and other amounts.
6050Y.	Returns relating to certain life insurance contract transactions.

AMENDMENTS

2017—Pub. L. 115-97, title I, §§ 13306(b)(2), 13520(b), Dec. 22, 2017, 131 Stat. 2129, 2150, added items 6050X and 6050Y.

2008—Pub. L. 110-343, div. B, title IV, § 403(c)(3), (d)(3), Oct. 3, 2008, 122 Stat. 3858, 3860, added items 6045A and 6045B.

Pub. L. 110-289, div. C, title III, § 3091(d), July 30, 2008, 122 Stat. 2911, added item 6050W.

2006—Pub. L. 109-280, title XII, § 1211(a)(2), Aug. 17, 2006, 120 Stat. 1073, which directed the amendment of the analysis for subpart B of part III of subchapter A of chapter 61 by adding item 6050V, without specifying the act to be amended, was executed by adding item 6050V to this analysis, which is part of chapter 61 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress.

Pub. L. 109-280, title VIII, § 844(d)(3), Aug. 17, 2006, 120 Stat. 1013, added item 6050U.

2004—Pub. L. 108-357, title VIII, § 882(c)(2), Oct. 22, 2004, 118 Stat. 1630, which directed amendment of the

²So in original.

³So in original. Does not conform to section catchline.