

subsections (a) and (b) [enacting this section, amending sections 6652 and 6678 of this title, and enacting provisions set out as a note under section 170 of this title] shall apply to contributions made after December 31, 1984, in taxable years ending after such date.”

**§ 6050M. Returns relating to persons receiving contracts from Federal executive agencies**

**(a) Requirement of reporting**

The head of every Federal executive agency which enters into any contract shall make a return (at such time and in such form as the Secretary may by regulations prescribe) setting forth—

- (1) the name, address, and TIN of each person with which such agency entered into a contract during the calendar year, and
- (2) such other information as the Secretary may require.

**(b) Federal executive agency**

For purposes of this section, the term “Federal executive agency” means—

- (1) any Executive agency (as defined in section 105 of title 5, United States Code) other than the Government Accountability Office,
- (2) any military department (as defined in section 102 of such title), and
- (3) the United States Postal Service and the Postal Regulatory Commission.

**(c) Authority to extend reporting to licenses and subcontracts**

To the extent provided in regulations, this section also shall apply to—

- (1) licenses granted by Federal executive agencies, and
- (2) subcontracts under contracts to which subsection (a) applies.

**(d) Authority to prescribe minimum amounts**

This section shall not apply to contracts or licenses in any class which are below a minimum amount or value which may be prescribed by the Secretary by regulations for such class.

**(e) Exception for certain classified or confidential contracts**

**(1) In general**

Except as provided in paragraph (2), this section shall not apply in the case of a contract described in paragraph (3).

**(2) Reporting requirement**

Each Federal executive agency which has entered into a contract described in paragraph (3) shall, upon a request of the Secretary which identifies a particular person, acknowledge whether such person has entered into such a contract with such agency and, if so, provide to the Secretary—

- (A) the information required under this section with respect to such person, and
- (B) such other information with respect to such person which the Secretary and the head of such Federal executive agency agree is appropriate.

**(3) Description of contract**

For purposes of this subsection, a contract between a Federal executive agency and another person is described in this paragraph if—

- (A) the fact of the existence of such contract or the subject matter of such contract

has been designated and clearly marked or clearly represented, pursuant to the provisions of Federal law or an Executive order, as requiring a specific degree of protection against unauthorized disclosure for reasons of national security, or

(B) the head of such Federal executive agency (or his designee) pursuant to regulations issued by such agency determines, in writing, that filing the required return under this section would interfere with the effective conduct of a confidential law enforcement or foreign counterintelligence activity.

(Added Pub. L. 99-514, title XV, §1522(a), Oct. 22, 1986, 100 Stat. 2747; amended Pub. L. 100-647, title I, §1015(f), Nov. 10, 1988, 102 Stat. 3570; Pub. L. 109-135, title IV, §412(rr)(2), Dec. 21, 2005, 119 Stat. 2640; Pub. L. 109-435, title VI, §604(f), Dec. 20, 2006, 120 Stat. 3242.)

AMENDMENTS

2006—Subsec. (b)(3). Pub. L. 109-435 substituted “Postal Regulatory Commission” for “Postal Rate Commission”.

2005—Subsec. (b)(1). Pub. L. 109-135 substituted “Government Accountability Office” for “General Accounting Office”.

1988—Subsec. (e). Pub. L. 100-647 added subsec. (e).

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

EFFECTIVE DATE

Pub. L. 99-514, title XV, §1522(c), Oct. 22, 1986, 100 Stat. 2747, provided that: “The amendments made by this section [enacting this section] shall apply to contracts (and subcontracts) entered into, and licenses granted, before, on, or after January 1, 1987.”

**§ 6050N. Returns regarding payments of royalties**

**(a) Requirement of reporting**

Every person—

- (1) who makes payments of royalties (or similar amounts) aggregating \$10 or more to any other person during any calendar year, or
- (2) who receives payments of royalties (or similar amounts) as a nominee and who makes payments aggregating \$10 or more during any calendar year to any other person with respect to the royalties (or similar amounts) so received,

shall make a return according to the forms or regulations prescribed by the Secretary, setting forth the aggregate amount of such payments and the name and address of the person to whom paid.

**(b) Statements to be furnished to persons with respect to whom information is furnished**

Every person required to make a return under subsection (a) shall furnish to each person whose name is required to be set forth in such return a written statement showing—

- (1) the name, address, and phone number of the information contact of the person required to make such return, and
- (2) the aggregate amount of payments to the person required to be shown on such return.