

## EFFECTIVE DATE OF 2002 AMENDMENT

Pub. L. 107-131, §2, Jan. 16, 2002, 115 Stat. 2411, provided that: "The amendments made by section 1 [amending this section] shall apply to expenses paid or assessed after December 31, 2002 (in taxable years ending after such date), for education furnished in academic periods beginning after such date."

## EFFECTIVE DATE OF 2001 AMENDMENT

Amendment by Pub. L. 107-16 applicable with respect to any loan interest paid after Dec. 31, 2001, in taxable years ending after such date, see section 412(a)(3) of Pub. L. 107-16, set out as a note under section 221 of this title.

## EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-206, title III, §3712(c), July 22, 1998, 112 Stat. 782, provided that: "The amendments made by this section [amending this section] shall apply to returns required to be filed with respect to taxable years beginning after December 31, 1998."

Amendment by section 6004(a)(2) of Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

## EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by section 202(c) of Pub. L. 105-34 applicable to any qualified education loan (as defined in section 221(e)(1) of this title) incurred on, before, or after Aug. 5, 1997, but only with respect to any loan interest payment due and paid after Dec. 31, 1997, and to the portion of the 60-month period referred to in section 221(d) of this title after Dec. 31, 1997, see section 202(e) of Pub. L. 105-34, set out as a note under section 62 of this title.

## EFFECTIVE DATE

Section applicable to expenses paid after Dec. 31, 1997 (in taxable years ending after such date) for education furnished in academic periods beginning after such date, see section 201(f) of Pub. L. 105-34, set out as a note under section 25A of this title.

**§ 6050T. Returns relating to credit for health insurance costs of eligible individuals**

**(a) Requirement of reporting**

Every person who is entitled to receive payments for any month of any calendar year under section 7527 (relating to advance payment of credit for health insurance costs of eligible individuals) with respect to any certified individual (as defined in section 7527(c)) shall, at such time as the Secretary may prescribe, make the return described in subsection (b) with respect to each such individual.

**(b) Form and manner of returns**

A return is described in this subsection if such return—

- (1) is in such form as the Secretary may prescribe, and
- (2) contains—
  - (A) the name, address, and TIN of each individual referred to in subsection (a),
  - (B) the number of months for which amounts were entitled to be received with respect to such individual under section 7527 (relating to advance payment of credit for health insurance costs of eligible individuals),
  - (C) the amount entitled to be received for each such month, and

(D) such other information as the Secretary may prescribe.

**(c) Statements to be furnished to individuals with respect to whom information is required**

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

- (1) the name and address of the person required to make such return and the phone number of the information contact for such person, and
- (2) the information required to be shown on the return with respect to such individual.

The written statement required under the preceding sentence shall be furnished on or before January 31 of the year following the calendar year for which the return under subsection (a) is required to be made.

(Added Pub. L. 107-210, div. A, title II, §202(c)(1), Aug. 6, 2002, 116 Stat. 962.)

## EFFECTIVE DATE

Pub. L. 107-210, div. A, title II, §202(e), Aug. 6, 2002, 116 Stat. 963, provided that: "The amendments made by this section [enacting this section and section 7527 of this title and amending sections 6103, 6724, and 7213A of this title] shall take effect on the date of the enactment of this Act [Aug. 6, 2002]."

## CONSTRUCTION

Nothing in title II of Pub. L. 107-210 or the amendments by that title, other than provisions relating to COBRA continuation coverage and reporting requirements, to be construed as creating a new mandate on any party regarding health insurance coverage, see section 203(f) of Pub. L. 107-210, set out as a note under section 35 of this title.

**§ 6050U. Charges or payments for qualified long-term care insurance contracts under combined arrangements**

**(a) Requirement of reporting**

Any person who makes a charge against the cash value of an annuity contract, or the cash surrender value of a life insurance contract, which is excludible from gross income under section 72(e)(11) shall make a return, according to the forms or regulations prescribed by the Secretary, setting forth—

- (1) the amount of the aggregate of such charges against each such contract for the calendar year,
- (2) the amount of the reduction in the investment in each such contract by reason of such charges, and
- (3) the name, address, and TIN of the individual who is the holder of each such contract.

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

Every person required to make a return under subsection (a) shall furnish to each individual 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 making the payments, and
- (2) the information required to be shown on the return with respect to such individual.