

Subsec. (b)(3)(B), Pub. L. 109-280, §114(f)(2), added subpar. (B) and struck out former subpar. (B) which read as follows: “the requirements of section 412(c) (relating to reasonable actuarial assumptions) have been complied with.”

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-97 applicable to years beginning after Dec. 31, 2013, see section 3 of Pub. L. 113-97, set out as a note under section 401 of this title.

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-280 applicable to plan years beginning after 2007, see section 114(g)(1) of Pub. L. 109-280, as added by Pub. L. 110-458, set out as a note under section 401 of this title.

EFFECTIVE DATE

Requirements of section applicable only with respect to plan years to which part I of subtitle A of title II of Pub. L. 93-406 applies, see section 1034(1) of Pub. L. 93-406, set out as an note under section 6057 of this title. For a description of the plan years to which part 1 applies, see section 1017 of Pub. L. 93-406, set out as an Effective Date; Transitional Rules note under section 410 of this title.

APPLICABILITY OF AMENDMENTS BY SUBTITLES A AND B OF TITLE I OF PUB. L. 109-280

For special rules on applicability of amendments by subtitles A (§§101-108) and B (§§111-116) of title I of Pub. L. 109-280 to certain eligible cooperative plans, PBGC settlement plans, and eligible government contractor plans, see sections 104, 105, and 106 of Pub. L. 109-280, set out as notes under section 401 of this title.

CONSOLIDATION OF ACTUARIAL REPORTS

Pub. L. 93-406, title X, §1033(c), Sept. 2, 1974, 88 Stat. 948, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The Secretary of the Treasury and the Secretary of Labor shall take such steps as may be necessary to assure coordination to the maximum extent feasible between the actuarial reports required by section 6059 of the Internal Revenue Code of 1986 and by section 103(d) of title I of the Employee Retirement Income Security Act of 1974 [section 1023(d) of Title 29, Labor].”

SUBPART F—INFORMATION CONCERNING TAX RETURN PREPARERS

Sec. 6060. Information returns of tax return preparers.

AMENDMENTS

2007—Pub. L. 110-28, title VIII, §8246(a)(2)(A)(iii), (iv), May 25, 2007, 121 Stat. 201, substituted “Tax Return Preparers” for “Income Tax Return Preparers” in subpart heading and “tax return preparers” for “income tax return preparers” in item 6060.

1976—Pub. L. 94-455, title XII, §1203(e), Oct. 4, 1976, 90 Stat. 1691, added subpart heading and analysis for subpart F.

§ 6060. Information returns of tax return preparers

(a) General rule

Any person who employs a tax return preparer to prepare any return or claim for refund other than for such person at any time during a return period shall make a return setting forth the name, taxpayer identification number, and place of work of each tax return preparer employed by him at any time during such period. For purposes

of this section, any individual who in acting as a tax return preparer is not the employee of another tax return preparer shall be treated as his own employer. The return required by this section shall be filed, in such manner as the Secretary may by regulations prescribe, on or before the first July 31 following the end of such return period.

(b) Alternative reporting

In lieu of the return required by subsection (a), the Secretary may approve an alternative reporting method if he determines that the necessary information is available to him from other sources.

(c) Return period defined

For purposes of subsection (a), the term “return period” means the 12-month period beginning on July 1 of each year.

(Added Pub. L. 94-455, title XII, §1203(e), Oct. 4, 1976, 90 Stat. 1691; amended Pub. L. 110-28, title VIII, §8246(a)(2)(A)(i), (ii), May 25, 2007, 121 Stat. 201; Pub. L. 113-295, div. A, title II, §221(a)(109), Dec. 19, 2014, 128 Stat. 4053.)

AMENDMENTS

2014—Subsec. (c), Pub. L. 113-295, which directed substitution of “year.” for “year” and all that followed, was executed by substituting “year.” for “year, except that the first return period shall be the 6-month period beginning on January 1, 1977, and ending on June 30, 1977.”, to reflect the probable intent of Congress.

2007—Pub. L. 110-28, §8246(a)(2)(A)(i), substituted “tax return preparers” for “income tax return preparers” in section catchline.

Subsec. (a), Pub. L. 110-28, §8246(a)(2)(A)(ii), substituted “a tax return preparer” for “an income tax return preparer” in two places, “each tax return preparer” for “each income tax return preparer”, and “another tax return preparer” for “another income tax return preparer”.

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 2007 AMENDMENT

Pub. L. 110-28, title VIII, §8246(c), May 25, 2007, 121 Stat. 203, provided that: “The amendments made by this section [amending this section and sections 6103, 6107, 6109, 6503, 6694 to 6696, 7407, 7427, and 7701 of this title] shall apply to returns prepared after the date of the enactment of this Act [May 25, 2007].”

EFFECTIVE DATE

Section applicable to documents prepared after Dec. 31, 1976, see section 1203(j) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 7701 of this title.

PART IV—SIGNING AND VERIFYING OF RETURNS AND OTHER DOCUMENTS

Sec. 6061. Signing of returns and other documents.
 6062. Signing of corporation returns.
 6063. Signing of partnership returns.
 6064. Signature presumed authentic.
 6065. Verification of returns.

§ 6061. Signing of returns and other documents

(a) General rule

Except as otherwise provided by subsection (b) and sections 6062 and 6063, any return, state-