

tion of estate tax imposed by subtitle B which the executor is required to pay.

“(2) RETURN BY PLAN ADMINISTRATOR.—The plan administrator of an employee stock ownership plan or the eligible worker-owned cooperative, as the case may be, shall make a return with respect to that portion of the tax imposed by section 2001 which such plan or cooperative is required to pay under section 2210(b).”

1988—Subsec. (a)(5). Pub. L. 100-647 added par. (5).

1984—Subsec. (c). Pub. L. 98-369 added subsec. (c).

1981—Subsec. (a)(1). Pub. L. 97-34, §401(a)(2)(B)(i), substituted “\$600,000” for “\$175,000”.

Subsec. (a)(3). Pub. L. 97-34, §401(a)(2)(B)(ii), set forth par. (1) substitutions for “\$600,000” amount of “\$225,000”, “\$275,000”, “\$325,000”, “\$400,000”, and “\$500,000” in the case of decedents dying in 1982, 1983, 1984, 1985, and 1986, respectively, and struck out par. (1) substitutions for “\$175,000” amount of “\$120,000”, “\$134,000”, “\$147,000”, and “\$161,000” in the case of decedents dying during 1977, 1978, 1979, and 1980, respectively.

1976—Subsec. (a)(1). Pub. L. 94-455, §2001(c)(1)(J)(i), substituted “\$175,000” for “\$60,000”.

Subsec. (a)(2). Pub. L. 94-455, §2001(c)(1)(J)(ii), substituted “\$60,000” for “\$30,000”.

Subsec. (a)(3), (4). Pub. L. 94-455, §2001(c)(1)(J)(iii), added pars. (3) and (4).

Subsec. (b). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

1966—Subsec. (a)(2). Pub. L. 89-809 substituted “\$30,000” for “\$2,000”.

#### EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by section 301(a) of Pub. L. 111-312 applicable to estates of decedents dying, and transfers made after Dec. 31, 2009, except as otherwise provided, see section 301(e) of Pub. L. 111-312, set out as an Effective and Termination Dates of 2010 Amendment note under section 121 of this title.

Amendment by section 303(b)(3) of Pub. L. 111-312 applicable to estates of decedents dying and gifts made after Dec. 31, 2010, see section 303(c)(1) of Pub. L. 111-312, set out as a note under section 2010 of this title.

#### EFFECTIVE DATE OF 2001 AMENDMENT

Amendment by Pub. L. 107-16 applicable to estates of decedents dying after Dec. 31, 2009, see section 542(f)(1) of Pub. L. 107-16, set out as a note under section 121 of this title.

#### EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by section 501(a)(1)(C) of Pub. L. 105-34 applicable to estates of decedents dying, and gifts made, after Dec. 31, 1997, see section 501(f) of Pub. L. 105-34, set out as a note under section 2001 of this title.

Amendment by section 1073(b)(4) of Pub. L. 105-34 applicable to estates of decedents dying after Dec. 31, 1996, see section 1073(c) of Pub. L. 105-34, set out as an Effective Date of Repeal note under section 4980A of this title.

#### EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 applicable to estates of decedents dying after July 12, 1989, see section 7304(b)(3) of Pub. L. 101-239, set out as a note under section 2002 of this title.

#### 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 OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to estates of decedents which are required to file returns on a date

(including any extensions) after July 18, 1984, see section 544(d) of Pub. L. 98-369, set out as a note under section 2002 of this title.

#### EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-34 applicable to estates of decedents dying after Dec. 31, 1981, see section 401(c)(1) of Pub. L. 97-34, set out as a note under section 2010 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 2001(c)(1)(J) of Pub. L. 94-455 applicable to estates of decedents dying after Dec. 31, 1976, see section 2001(d)(1) of Pub. L. 94-455, set out as a note under section 2001 of this title.

#### EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-809 applicable with respect to estates of decedents dying after Nov. 13, 1966, see section 108(i) of Pub. L. 89-809, set out as a note under section 2101 of this title.

#### SAVINGS PROVISION

For provisions that nothing in amendment by Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 45K of this title.

### § 6019. Gift tax returns

Any individual who in any calendar year makes any transfer by gift other than—

(1) a transfer which under subsection (b) or (e) of section 2503 is not to be included in the total amount of gifts for such year,

(2) a transfer of an interest with respect to which a deduction is allowed under section 2523, or

(3) a transfer with respect to which a deduction is allowed under section 2522 but only if—

(A)(i) such transfer is of the donor's entire interest in the property transferred, and

(ii) no other interest in such property is or has been transferred (for less than adequate and full consideration in money or money's worth) from the donor to a person, or for a use, not described in subsection (a) or (b) of section 2522, or

(B) such transfer is described in section 2522(d),

shall make a return for such year with respect to the gift tax imposed by subtitle B.

(Aug. 16, 1954, ch. 736, 68A Stat. 739; Pub. L. 91-614, title I, §102(d)(3), Dec. 31, 1970, 84 Stat. 1841; Pub. L. 97-34, title IV, §§403(b)(3)(A), (c)(3)(B), 442(d)(2), Aug. 13, 1981, 95 Stat. 301, 302, 322; Pub. L. 105-34, title XIII, §1301(a), Aug. 5, 1997, 111 Stat. 1039; Pub. L. 107-16, title V, §542(b)(2), June 7, 2001, 115 Stat. 82; Pub. L. 111-312, title III, §301(a), Dec. 17, 2010, 124 Stat. 3300.)

#### AMENDMENTS

2010—Pub. L. 111-312 amended section to read as if amendment by Pub. L. 107-16, §542(b)(2), had never been enacted. See 2001 Amendment note below.

2001—Pub. L. 107-16, §542(b)(2), designated existing provisions as subsec. (a), inserted subsec. (a) heading “In general”, and added subsec. (b), which related to statements to be furnished to certain persons.

1997—Par. (3). Pub. L. 105-34 added par. (3).

1981—Pub. L. 97-34 struck out subsec. “(a) In general” designation, substituted “calendar year” for “calendar quarter” and “year” for “quarter” wherever appearing, inserted in provision designated par. (1) reference to subsec. (e) of section 2503, added par. (2), and deleted provision respecting transfers by gift other than qualified charitable transfers, repealed subsec. (b) setting forth return requirement and definition of qualified charitable transfer, and repealed subsec. (c) setting forth cross reference to section 2515(c) relating to tenancy by the entirety.

1970—Subsec. (a). Pub. L. 91-614 substituted “Any individual who in any calendar quarter makes any transfers by gift (other than transfers which under section 2503(b) are not to be included in the total amount of gifts for such quarter and other than qualified charitable transfers) shall make a return for such quarter with respect to the gift tax imposed by subtitle B” for “Any individual who in any calendar year makes any transfers by gift (except those which under section 2503(b) are not to be included in the total amount of gifts for such year) shall make a return with respect to the gift tax imposed by subtitle B”.

Subsecs. (b), (c). Pub. L. 91-614 added subsec. (b) and redesignated former subsec. (b) as (c).

#### EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by Pub. L. 111-312 applicable to estates of decedents dying, and transfers made after Dec. 31, 2009, except as otherwise provided, see section 301(e) of Pub. L. 111-312, set out as an Effective and Termination Dates of 2010 Amendment note under section 121 of this title.

#### EFFECTIVE DATE OF 2001 AMENDMENT

Amendment by Pub. L. 107-16 applicable to estates of decedents dying after Dec. 31, 2009, see section 542(f)(1) of Pub. L. 107-16, set out as a note under section 121 of this title.

#### EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title XIII, §1301(b), Aug. 5, 1997, 111 Stat. 1039, provided that: “The amendment made by this section [amending this section] shall apply to gifts made after the date of the enactment of this Act [Aug. 5, 1997].”

#### EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-34 applicable to gifts made after Dec. 31, 1981, see sections 403(e)(2) and 442(e) of Pub. L. 97-34, set out as a note under sections 2056 and 2501 of this title, respectively.

#### EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-614 applicable with respect to gifts made after Dec. 31, 1970, see section 102(e) of Pub. L. 91-614, set out as a note under section 2501 of this title.

### SUBPART D—MISCELLANEOUS PROVISIONS

Sec.	
6020.	Returns prepared for or executed by Secretary.
6021.	Listing by Secretary of taxable objects owned by nonresidents of internal revenue districts.

#### § 6020. Returns prepared for or executed by Secretary

##### (a) Preparation of return by Secretary

If any person shall fail to make a return required by this title or by regulations prescribed thereunder, but shall consent to disclose all information necessary for the preparation thereof, then, and in that case, the Secretary may pre-

pare such return, which, being signed by such person, may be received by the Secretary as the return of such person.

##### (b) Execution of return by Secretary

###### (1) Authority of Secretary to execute return

If any person fails to make any return required by any internal revenue law or regulation made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

###### (2) Status of returns

Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal purposes.

(Aug. 16, 1954, ch. 736, 68A Stat. 740; Pub. L. 90-364, title I, §103(e)(3), June 28, 1968, 82 Stat. 264; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title IV, §412(b)(4), July 18, 1984, 98 Stat. 792.)

#### AMENDMENTS

1984—Subsec. (b)(1). Pub. L. 98-369 struck out “(other than a declaration of estimated tax required under section 6015)” after “make any return”.

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

1968—Subsec. (b)(1). Pub. L. 90-364 struck out reference to section 6016.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a)(1) of Pub. L. 98-369, set out as a note under section 6654 of this title.

#### EFFECTIVE DATE OF 1968 AMENDMENT

Amendment by Pub. L. 90-364 applicable with respect to taxable years beginning after Dec. 31, 1967, except as provided by section 104 of Pub. L. 90-364, see section 103(f) of Pub. L. 90-364, set out as a note under section 243 of this title.

#### § 6021. Listing by Secretary of taxable objects owned by nonresidents of internal revenue districts

Whenever there are in any internal revenue district any articles subject to tax, which are not owned or possessed by or under the care or control of any person within such district, and of which no list has been transmitted to the Secretary, as required by law or by regulations prescribed pursuant to law, the Secretary shall enter the premises where such articles are situated, shall make such inspection of the articles as may be necessary and make lists of the same, according to the forms prescribed. Such lists, being subscribed by the Secretary, shall be sufficient lists of such articles for all purposes.

(Aug. 16, 1954, ch. 736, 68A Stat. 740; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### AMENDMENTS

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

### PART III—INFORMATION RETURNS

#### Subpart

A. Information concerning persons subject to special provisions.