

keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title. The only records which an employer shall be required to keep under this section in connection with charged tips shall be charge receipts, records necessary to comply with section 6053(c), and copies of statements furnished by employees under section 6053(a).

(Aug. 16, 1954, ch. 736, 68A Stat. 731; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-600, title V, §501(a), Nov. 6, 1978, 92 Stat. 2878; Pub. L. 97-248, title III, §314(d), Sept. 3, 1982, 96 Stat. 605.)

#### AMENDMENTS

1982—Pub. L. 97-248 inserted “, records necessary to comply with section 6053(c),” after “charge receipts”.

1978—Pub. L. 95-600 inserted provision at end relating to only records which an employer shall be required to keep in connection with charged tips.

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

#### EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to calendar years beginning after Dec. 31, 1982, see section 314(e) of Pub. L. 97-248, set out as a note under section 6053 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-600, title V, §501(c), Nov. 6, 1978, 92 Stat. 2878, provided that: “The amendments made by this section [amending this section and section 6041 of this title] shall apply to payments made after December 31, 1978.”

## PART II—TAX RETURNS OR STATEMENTS

### Subpart

- A. General requirement.
- B. Income tax returns.
- C. Estate and gift tax returns.
- D. Miscellaneous provisions.

#### AMENDMENTS

2010—Pub. L. 111-312, title III, §301(a), Dec. 17, 2010, 124 Stat. 3300, amended analysis to read as if amendment by Pub. L. 107-16, §542(b)(5)(B), had never been enacted. See 2001 Amendment note below.

2001—Pub. L. 107-16, title V, §542(b)(5)(B), June 7, 2001, 115 Stat. 84, substituted “Returns relating to transfers during life or at death” for “Estate and gift tax returns” in item for subpart C.

#### SUBPART A—GENERAL REQUIREMENT

Sec.  
6011. General requirement of return, statement, or list.

### § 6011. General requirement of return, statement, or list

#### (a) General rule

When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or state-

ment according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.

#### (b) Identification of taxpayer

The Secretary is authorized to require such information with respect to persons subject to the taxes imposed by chapter 21 or chapter 24 as is necessary or helpful in securing proper identification of such persons.

#### (c) Returns, etc., of DISCS and former DISCS and former FSC's

##### (1) Records and information

A DISC, former DISC, or former FSC (as defined in section 922 as in effect before its repeal by the FSC Repeal and Extraterritorial Income Exclusion Act of 2000) shall for the taxable year—

- (A) furnish such information to persons who were shareholders at any time during such taxable year, and to the Secretary, and
- (B) keep such records, as may be required by regulations prescribed by the Secretary.

##### (2) Returns

A DISC shall file for the taxable year such returns as may be prescribed by the Secretary by forms or regulations.

#### (d) Authority to require information concerning section 912 allowances

The Secretary may by regulations require any individual who receives allowances which are excluded from gross income under section 912 for any taxable year to include on his return of the taxes imposed by subtitle A for such taxable year such information with respect to the amount and type of such allowances as the Secretary determines to be appropriate.

#### (e) Regulations requiring returns on magnetic media, etc.

##### (1) In general

The Secretary shall prescribe regulations providing standards for determining which returns must be filed on magnetic media or in other machine-readable form. Except as provided in paragraph (3), the Secretary may not require returns of any tax imposed by subtitle A on individuals, estates, and trusts to be other than on paper forms supplied by the Secretary.

##### (2) Requirements of regulations

In prescribing regulations under paragraph (1), the Secretary—

- (A) shall not require any person to file returns on magnetic media unless such person is required to file at least 250 returns during the calendar year, and
- (B) shall take into account (among other relevant factors) the ability of the taxpayer to comply at reasonable cost with the requirements of such regulations.

##### (3) Special rule for tax return preparers

###### (A) In general

The Secretary shall require that any individual income tax return prepared by a tax