

section (a) [amending this section] shall apply to payments of refunds, and credits and offsets made, after December 31, 1982.”

#### EFFECTIVE DATE

Pub. L. 97-248, title III, §313(c), Sept. 3, 1982, 96 Stat. 603, provided that: “The amendments made by this section [enacting this section] shall apply to payments of refunds, and credits and offsets made, after December 31, 1982.”

### § 6050F. Returns relating to social security benefits

#### (a) Requirement of reporting

The appropriate Federal official shall make a return, according to the forms and regulations prescribed by the Secretary, setting forth—

(1) the—

(A) aggregate amount of social security benefits paid with respect to any individual during any calendar year,

(B) aggregate amount of social security benefits repaid by such individual during such calendar year, and

(C) aggregate reductions under section 224 of the Social Security Act (or under section 3(a)(1) of the Railroad Retirement Act of 1974) in benefits which would otherwise have been paid to such individual during the calendar year on account of amounts received under a workmen’s compensation act, and

(2) the name and address of such individual.

#### (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 of the agency making the payments, and

(2) the aggregate amount of payments, of repayments, and of reductions, with respect to the individual required to be shown on such return.

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

#### (c) Definitions

For purposes of this section

##### (1) Appropriate Federal official

The term “appropriate Federal official” means—

(A) the Commissioner of Social Security in the case of social security benefits described in section 86(d)(1)(A), and

(B) the Railroad Retirement Board in the case of social security benefits described in section 86(d)(1)(B).

##### (2) Social security benefit

The term “social security benefit” has the meaning given to such term by section 86(d)(1).

(Added Pub. L. 98-21, title I, §121(b), Apr. 20, 1983, 97 Stat. 82; amended Pub. L. 99-514, title XV, §1501(c)(9), Oct. 22, 1986, 100 Stat. 2738; Pub.

L. 100-360, title I, §111(b), July 1, 1988, 102 Stat. 697; Pub. L. 101-234, title I, §102(a), Dec. 13, 1989, 103 Stat. 1980; Pub. L. 103-296, title I, §108(h)(4), Aug. 15, 1994, 108 Stat. 1487.)

#### REFERENCES IN TEXT

Section 224 of the Social Security Act, referred to in subsec. (a)(1)(C), is classified to section 424a of Title 42, The Public Health and Welfare.

Section 3(a)(1) of the Railroad Retirement Act of 1974, referred to in subsec. (a)(1)(C), is classified to section 231b(a)(1) of Title 45, Railroads.

#### AMENDMENTS

1994—Subsec. (c)(1)(A). Pub. L. 103-296 substituted “Commissioner of Social Security” for “Secretary of Health and Human Services”.

1989—Subsecs. (a), (b)(1), (2), (c)(1)(A). Pub. L. 101-234, §102(a), repealed Pub. L. 100-360, §111, and provided that the provisions of law amended by such section are restored or revived as if such section had not been enacted, see 1988 Amendment note below.

1988—Subsec. (a). Pub. L. 100-360, §111(b)(1), added par. (2) and redesignated former par. (2) as (3).

Subsec. (b)(1). Pub. L. 100-360, §111(b)(2)(A), inserted “or making the determination under subsection (a)(2)” after “payments”.

Subsec. (b)(2). Pub. L. 100-360, §111(b)(2)(B), inserted “and the information required under subsection (a)(2),” after “reductions.”

Subsec. (c)(1)(A). Pub. L. 100-360, §111(b)(3), inserted “and the information required under subsection (a)(2)” after “section 86(d)(1)(A)”.

1986—Subsec. (b). Pub. L. 99-514, in amending subsec. (b) generally, substituted “information is required” for “information is furnished” in heading and, in text, substituted references to persons required to make a return for former references to persons making a return and references to persons whose name is required to be set forth for former references to persons whose name is set forth.

#### EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by Pub. L. 103-296 effective Mar. 31, 1995, see section 110(a) of Pub. L. 103-296, set out as a note under section 401 of Title 42, The Public Health and Welfare.

#### EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-234 applicable to taxable years beginning after Dec. 31, 1988, see section 102(d)(2) of Pub. L. 101-234, set out as an Effective Date of Repeal note under section 59B of this title.

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-360 applicable to taxable years beginning after Dec. 31, 1988, see section 111(e) of Pub. L. 100-360, set out as an Effective Date note under section 59B of this title.

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to returns the due date for which (determined without regard to extensions) is after Dec. 31, 1986, see section 1501(e) of Pub. L. 99-514, set out as an Effective Date note under section 6721 of this title.

#### EFFECTIVE DATE

Section applicable to benefits received after Dec. 31, 1983, in taxable years ending after such date, except for any portion of a lump-sum payment of social security benefits received after Dec. 31, 1983, if the generally applicable payment date for such portion was before Jan. 1, 1984, see section 121(g) of Pub. L. 98-21, set out as a note under section 86 of this title.

REPEAL OF SUPPLEMENTAL MEDICARE PREMIUM AND FEDERAL HOSPITAL INSURANCE CATASTROPHIC COVERAGE RESERVE FUND

Pub. L. 101-234, title I, §102(a), Dec. 13, 1989, 103 Stat. 1980, provided that: “Sections 111 and 112 of MCCA

[Pub. L. 100-360, which enacted section 59B of this title and section 1395i-1a of Title 42, The Public Health and Welfare, amended this section, and enacted provisions set out as notes under section 59B of this title and section 1395i-1a of Title 42] are repealed and the provisions of law amended by such sections are restored or revived as if such sections had not been enacted.”

**§ 6050G. Returns relating to certain railroad retirement benefits**

**(a) In general**

The Railroad Retirement Board shall make a return, according to the forms and regulations prescribed by the Secretary, setting forth—

(1) the aggregate amount of benefits paid under the Railroad Retirement Act of 1974 (other than tier 1 railroad retirement benefits, as defined in section 86(d)(4)) to any individual during any calendar year,

(2) the employee contributions which are treated as having been paid for purposes of section 72(r),

(3) the name and address of such individual, and

(4) such other information as the Secretary may require.

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

The Railroad Retirement Board shall furnish to each individual whose name is required to be set forth in the return under subsection (a) a written statement showing—

(1) the aggregate amount of payments to such individual, and of employee contributions with respect thereto, required to be shown on the return, and

(2) such other information as the Secretary may require.

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

(Added Pub. L. 98-76, title II, § 224(b)(1), Aug. 12, 1983, 97 Stat. 422; amended Pub. L. 99-514, title XV, § 1501(c)(10), Oct. 22, 1986, 100 Stat. 2739; Pub. L. 115-141, div. U, title IV, § 401(b)(45), Mar. 23, 2018, 132 Stat. 1204.)

REFERENCES IN TEXT

The Railroad Retirement Act of 1974, referred to in subsec. (a)(1), is act Aug. 29, 1935, ch. 812, as amended generally by Pub. L. 93-445, title I, § 101, Oct. 16, 1974, 88 Stat. 1305, which is classified generally to subchapter IV (§ 231 et seq.) of chapter 9 of Title 45, Railroads. For further details and complete classification of this Act to the Code, see Codification note set out preceding section 231 of Title 45, section 231t of Title 45, and Tables.

AMENDMENTS

2018—Subsec. (a)(2). Pub. L. 115-141 struck out “(to the extent not previously taken into account under section 72(d)(1))” after “contributions”.

1986—Subsec. (b). Pub. L. 99-514, in amending subsec. (b) generally, substituted “information is required” for “information is furnished” in heading and, in text, substituted references to persons required to make a return for former references to persons making a return and references to persons whose name is required to be set forth for former references to persons whose name is set forth.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to returns the due date for which (determined without regard to extensions) is after Dec. 31, 1986, see section 1501(e) of Pub. L. 99-514, set out as an Effective Date note under section 6721 of this title.

EFFECTIVE DATE

Enactment of section applicable to benefits received after Dec. 31, 1983, in taxable years ending after such date, except for portions of lump-sum payments received after Dec. 31, 1983, if the generally applicable payment date for such portion was before Jan. 1, 1984, see section 227(b) of Pub. L. 98-76, set out as an Effective Date of 1983 Amendment note under section 72 of this title.

SAVINGS PROVISION

For provisions that nothing in amendment by Pub. L. 115-141 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Mar. 23, 2018, for purposes of determining liability for tax for periods ending after Mar. 23, 2018, see section 401(e) of Pub. L. 115-141, set out as a note under section 23 of this title.

**§ 6050H. Returns relating to mortgage interest received in trade or business from individuals**

**(a) Mortgage interest of \$600 or more**

Any person—

(1) who is engaged in a trade or business, and

(2) who, in the course of such trade or business, receives from any individual interest aggregating \$600 or more for any calendar year on any mortgage,

shall make the return described in subsection (b) with respect to each individual from whom such interest was received at such time as the Secretary may by regulations prescribe.

**(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,

(2) contains—

(A) the name and address of the individual from whom the interest described in subsection (a)(2) was received,

(B) the amount of such interest (other than points) received for the calendar year,

(C) the amount of points on the mortgage received during the calendar year and whether such points were paid directly by the borrower,

(D) the amount of outstanding principal on the mortgage as of the beginning of such calendar year,

(E) the date of the origination of the mortgage,

(F) the address (or other description in the case of property without an address) of the property which secures the mortgage, and

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

**(c) Application to governmental units**

For purposes of subsection (a)—

**(1) Treated as persons**

The term “person” includes any governmental unit (and any agency or instrumental-ity thereof).