

SUBPART B—INFORMATION CONCERNING  
TRANSACTIONS WITH OTHER PERSONS

Sec.	
6041.	Information at source.
6041A.	Returns regarding payments of remuneration for services and direct sales.
6042.	Returns regarding payments of dividends and corporate earnings and profits.
6043.	Liquidating, etc., transactions.
6043A.	Returns relating to taxable mergers and acquisitions.
6044.	Returns regarding payments of patronage dividends.
6045.	Returns of brokers.
6045A.	Information required in connection with transfers of covered securities to brokers.
6045B.	Returns relating to actions affecting basis of specified securities.
6046.	Returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock.
6046A.	Returns as to interests in foreign partnerships.
6047.	Information relating to certain trusts and annuity plans.
6048.	Information with respect to certain foreign trusts.
6049.	Returns regarding payments of interest.
[6050.	Repealed.]
6050A.	Reporting requirements of certain fishing boat operators.
6050B.	Returns relating to unemployment compensation.
[6050C.	Repealed.]
6050D.	Returns relating to energy grants and financing.
6050E.	State and local income tax refunds.
6050F.	Returns relating to social security benefits.
6050G.	Returns relating to certain railroad retirement benefits.
6050H.	Returns relating to mortgage interest received in trade or business from individuals.
6050I.	Returns relating to cash received in trade or business, etc.
6050J.	Returns relating to foreclosures and abandonments of security.
6050K.	Returns relating to exchanges of certain partnership interests.
6050L.	Returns relating to certain donated property.
6050M.	Returns relating to persons receiving contracts from Federal executive agencies.
6050N.	Returns regarding payments of royalties.
6050P.	Returns relating to the cancellation of indebtedness by certain entities.
6050Q.	Certain long-term care benefits.
6050R.	Returns relating to certain purchases of fish.
6050S.	Returns relating to higher education tuition and related expenses.
6050T.	Returns relating to credit for health insurance costs of eligible individuals.
6050U.	Charges or payments for qualified long-term care insurance contracts under combined arrangements.
6050V.	Returns relating to applicable insurance contracts in which certain exempt organizations hold interests.
6050W.	Returns relating to payments made in settlement of payment card and third party network transactions.
6050X.	Information with respect to certain fines, penalties, and other amounts.
6050Y.	Returns relating to certain life insurance contract transactions.

AMENDMENTS

2018—Pub. L. 115-141, div. U, title IV, § 401(a)(260)–(262), Mar. 23, 2018, 132 Stat. 1196, added item 6041A and substituted “Returns relating to cash received in trade or business, etc.” for “Returns relat-

ing to cash received in trade or business, etc.” in item 6050I and “Returns relating to payments made in settlement of payment card and third party network transactions” for “Returns relating to payments made in settlement of payment card transactions” in item 6050W.

2017—Pub. L. 115-97, title I, §§ 13306(b)(2), 13520(b), Dec. 22, 2017, 131 Stat. 2129, 2150, added items 6050X and 6050Y.

2008—Pub. L. 110-343, div. B, title IV, § 403(c)(3), (d)(3), Oct. 3, 2008, 122 Stat. 3858, 3860, added items 6045A and 6045B.

Pub. L. 110-289, div. C, title III, § 3091(d), July 30, 2008, 122 Stat. 2911, added item 6050W.

2006—Pub. L. 109-280, title XII, § 1211(a)(2), Aug. 17, 2006, 120 Stat. 1073, which directed the amendment of the analysis for subpart B of part III of subchapter A of chapter 61 by adding item 6050V, without specifying the act to be amended, was executed by adding item 6050V to this analysis, which is part of chapter 61 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress.

Pub. L. 109-280, title VIII, § 844(d)(3), Aug. 17, 2006, 120 Stat. 1013, added item 6050U.

2004—Pub. L. 108-357, title VIII, § 882(c)(2), Oct. 22, 2004, 118 Stat. 1630, which directed amendment of the analysis for subpart A of part II of subchapter A of chapter 61 of this title by substituting “Returns relating to certain donated property” for “Returns relating to certain dispositions of donated property” in item 6050L, was executed by making the substitution in item 6050L in the analysis for this subpart, to reflect the probable intent of Congress.

Pub. L. 108-357, title VIII, § 805(c), Oct. 22, 2004, 118 Stat. 1574, added item 6043A.

2002—Pub. L. 107-210, div. A, title II, § 202(d)(2), Aug. 6, 2002, 116 Stat. 963, added item 6050T.

1998—Pub. L. 105-206, title VI, § 6018(a), July 22, 1998, 112 Stat. 822, amended directory language of Pub. L. 104-188, § 1116(b)(2). See 1996 Amendment note below.

1997—Pub. L. 105-34, title II, § 201(c)(3), Aug. 5, 1997, 111 Stat. 805, added item 6050S.

Pub. L. 105-34, title XVI, § 1601(a)(2), Aug. 5, 1997, 111 Stat. 1086, provided that amendment made by section 1116(b)(2)(C) of Pub. L. 104-188 shall be applied as if the reference to chapter 68 were a reference to chapter 61. See 1996 Amendment note below.

1996—Pub. L. 104-191, title III, § 323(c), Aug. 21, 1996, 110 Stat. 2063, added item 6050Q.

Pub. L. 104-188, title I, § 1116(b)(2)(C), Aug. 20, 1996, 110 Stat. 1764, as amended by Pub. L. 105-206, title VI, § 6018(a), July 22, 1998, 112 Stat. 822, added item 6050R. See 1997 Amendment note above.

Pub. L. 104-188, title I, §§ 1704(t)(18), 1901(c)(2), Aug. 20, 1996, 110 Stat. 1764, 1888, 1908, substituted “Liquidating,” for “Liquidating;” in item 6043 and “Information with respect” for “Returns as” in item 6048 and added item 6050R.

Pub. L. 104-134, title III, § 31001(m)(2)(D)(iii), Apr. 26, 1996, 110 Stat. 1321-369, struck out “financial” before “entities” in item 6050P.

1994—Pub. L. 103-322, title II, § 20415(b)(4), Sept. 13, 1994, 108 Stat. 1833, substituted “business, etc.” for “business” in item 6050I.

1993—Pub. L. 103-66, title XIII, § 13252(c), Aug. 10, 1993, 107 Stat. 532, added item 6050P.

1989—Pub. L. 101-239, title VII, § 7208(b)(3)(C), Dec. 19, 1989, 103 Stat. 2338, substituted “Liquidating; etc., transactions” for “Return regarding corporate dissolution or liquidation” in item 6043.

1988—Pub. L. 100-418, title I, § 1941(b)(3)(B), Aug. 23, 1988, 102 Stat. 1324, struck out item 6050C “Information regarding windfall profit tax on domestic crude oil”.

1986—Pub. L. 99-514, title XV, §§ 1522(b), 1523(c), Oct. 22, 1986, 100 Stat. 2747, 2748, added items 6050M and 6050N.

1984—Pub. L. 98-369, div. A, title I, §§ 145(c), 146(c), 148(c), 149(c), 155(b)(3), title IV, § 491(d)(58), July 18, 1984, 98 Stat. 685, 687, 689, 690, 693, 852, struck out “and bond purchase” after “trust and annuity” in item 6047 and added items 6050H to 6050L.