

tronically for taxable years beginning after 2001 shall be filed electronically.

“(2) ELECTRONIC COMMERCE ADVISORY GROUP.—To ensure that the Secretary receives input from the private sector in the development and implementation of the plan required by paragraph (1), the Secretary shall convene an electronic commerce advisory group to include representatives from the small business community and from the tax practitioner, preparer, and computerized tax processor communities and other representatives from the electronic filing industry.

“(d) ANNUAL REPORTS.—Not later than June 30 of each calendar year after 1998, the Chairperson of the Internal Revenue Service Oversight Board, the Secretary of the Treasury, and the Chairperson of the electronic commerce advisory group established under subsection (b)(2) [set out as a note above] shall report to the Committees on Ways and Means, Appropriations, Government Reform and Oversight [now Committee on Oversight and Reform], and Small Business of the House of Representatives and the Committees on Finance, Appropriations, Governmental Affairs [now Committee on Homeland Security and Governmental Affairs], and Small Business [now Committee on Small Business and Entrepreneurship] of the Senate on—

“(1) the progress of the Internal Revenue Service in meeting the goal of receiving electronically 80 percent of tax and information returns by 2007;

“(2) the status of the plan required by subsection (b) [set out as a note above];

“(3) the legislative changes necessary to assist the Internal Revenue Service in meeting such goal; and

“(4) the effects on small businesses and the self-employed of electronically filing tax and information returns.”

Pub. L. 105-206, title II, §2003(c), July 22, 1998, 112 Stat. 725, provided that: “In the case of taxable periods beginning after December 31, 1999, the Secretary of the Treasury or the Secretary’s delegate shall, to the extent practicable, establish procedures to accept, in electronic form, any other information, statements, elections, or schedules, from taxpayers filing returns electronically, so that such taxpayers will not be required to file any paper.”

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] or title XVIII [§§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

#### STUDY OF WAGE RETURNS ON MAGNETIC TAPE; REPORT TO CONGRESS NOT LATER THAN JULY 1, 1984

Pub. L. 98-67, title I, §109(b), Aug. 5, 1983, 97 Stat. 384, required Secretary of the Treasury, in consultation with Secretary of Health and Human Services, to conduct a study of feasibility of requiring persons to file, on magnetic media, returns under section 6011 of the Internal Revenue Code containing information described in section 6051(a) of such Code (relating to W-2s), and that not later than July 1, 1984, Secretary of the Treasury was to submit to Committee on Ways and Means of House of Representatives and Committee on Finance of Senate results of study.

#### REPORT ON FORMS

Pub. L. 97-248, title III, §353, Sept. 3, 1982, 96 Stat. 640, required Secretary of the Treasury to study and report to Congress, not later than June 30, 1983, methods of modifying the design of the forms used by the Internal Revenue Service to achieve greater accuracy in the reporting of income and the matching of information reports and returns with the returns of tax imposed.

#### STUDY OF SIMPLIFICATION OF TAX RETURNS

Pub. L. 95-600, title V, §551, Nov. 6, 1978, 92 Stat. 2890, required a study and investigation by Secretary of the Treasury with respect to simplification of Federal income tax returns, establishment of a task force to assist in conduct of study, and a report by Secretary on study and investigation to Congressional committees not later than 2 years after Nov. 6, 1978.

#### FIRST RETURN PERIOD FOR INTEREST EQUALIZATION TAX RETURNS

Pub. L. 89-243, §3(d)(1), Oct. 9, 1965, 79 Stat. 955, provided that the first period for which returns were to be made under subsec. (d)(1) of this section with respect to acquisitions made subject to tax by this section was the period commencing Feb. 11, 1965, and ending at the close of the calendar quarter in which the enactment of Pub. L. 89-243 [Oct. 9, 1965] occurred.

Pub. L. 88-563, §3(e), Sept. 2, 1964, 78 Stat. 845, provided that the first period for which returns were to be made under subsec. (d)(1) of this section was the period commencing July 19, 1963, and ending at the close of the calendar quarter in which the enactment of Pub. L. 88-563 [Sept. 2, 1964] occurred.

#### SUBPART B—INCOME TAX RETURNS

Sec.	
6012.	Persons required to make returns of income.
6013.	Joint returns of income tax by husband and wife.
6014.	Income tax return—tax not computed by taxpayer.
6015.	Relief from joint and several liability on joint return.
[6016.	Repealed.]
6017.	Self-employment tax returns.
[6017A.	Repealed.]

#### AMENDMENTS

1998—Pub. L. 105-206, title III, §3201(f), July 22, 1998, 112 Stat. 740, added item 6015.

1989—Pub. L. 101-239, title VII, §7711(b)(3), Dec. 19, 1989, 103 Stat. 2393, struck out item 6017A “Place of residence”.

1984—Pub. L. 98-369, div. A, title IV, §412(c)(1), July 18, 1984, 98 Stat. 792, struck out item 6015 “Declaration of estimated income tax by individuals.”

1972—Pub. L. 92-512, title I, §144(a)(2), Oct. 20, 1972, 86 Stat. 935, added item 6017A.

1968—Pub. L. 90-364, title I, §103(e)(7), June 28, 1968, 82 Stat. 264, struck out item 6016 “Declarations of estimated income tax by corporations.”

#### § 6012. Persons required to make returns of income

##### (a) General rule

Returns with respect to income taxes under subtitle A shall be made by the following:

(1)(A) Every individual having for the taxable year gross income which equals or exceeds the exemption amount, except that a return shall not be required of an individual—

(i) who is not married (determined by applying section 7703), is not a surviving spouse (as defined in section 2(a)), is not a head of a household (as defined in section 2(b)), and for the taxable year has gross income of less than the sum of the exemption amount plus the basic standard deduction applicable to such an individual,

(ii) who is a head of a household (as so defined) and for the taxable year has gross income of less than the sum of the exemption amount plus the basic standard deduction applicable to such an individual,