

§ 6050A. Reporting requirements of certain fishing boat operators**(a) Reports**

The operator of a boat on which one or more individuals, during a calendar year, perform services described in section 3121(b)(20) shall submit to the Secretary (at such time, and in such manner and form, as the Secretary shall by regulations prescribe) information respecting—

- (1) the identity of each individual performing such services;
- (2) the percentage of each such individual's share of the catches of fish or other forms of aquatic animal life, and the percentage of the operator's share of such catches;
- (3) if such individual receives his share in kind, the type and weight of such share, together with such other information as the Secretary may prescribe by regulations reasonably necessary to determine the value of such share;
- (4) if such individual receives a share of the proceeds of such catches, the amount so received; and
- (5) any cash remuneration described in section 3121(b)(20)(A).

(b) Written statement

Every person required to make a return under subsection (a) shall furnish to each person whose name is required to be set forth in such return a written statement showing the information relating to such person required to be contained in such return. The written statement required under the preceding sentence shall be furnished to the person 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. 94-455, title XII, §1207(e)(3)(A), Oct. 4, 1976, 90 Stat. 1707; amended Pub. L. 99-514, title XV, §1501(c)(6), Oct. 22, 1986, 100 Stat. 2737; Pub. L. 104-188, title I, §1116(a)(1)(C), Aug. 20, 1996, 110 Stat. 1762.)

AMENDMENTS

1996—Subsec. (a)(5). Pub. L. 104-188 added par. (5).
 1986—Subsec. (b). Pub. L. 99-514 amended subsec. (b) generally. Prior to amendment, subsec. (b) read as follows: "Every person making a return under subsection (a) shall furnish to each person whose name is set forth in such return a written statement showing the information relating to such person contained in such return. The written statement required under the preceding sentence shall be furnished to the person on or before January 31 of the year following the calendar year for which the return under subsection (a) was made."

EFFECTIVE DATE OF 1996 AMENDMENT

Amendments by Pub. L. 104-188 applicable to remuneration paid after Dec. 31, 1996, see section 1116(a)(3)(B) of Pub. L. 104-188, set out as a note under section 3121 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 effective for calendar years beginning after Oct. 4, 1976, see section 1207(f)(4)(A) of Pub. L. 94-455, set out as a note under section 3121 of this title.

§ 6050B. Returns relating to unemployment compensation**(a) Requirement of reporting**

Every person who makes payments of unemployment compensation aggregating \$10 or more to any individual during any calendar year shall make a return according to the forms or regulations prescribed by the Secretary, setting forth the aggregate amounts of such payments and the name and address of the individual to whom paid.

(b) Statements to be furnished to individuals 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, address, and phone number of the information contact of the person required to make such return, and
- (2) the aggregate amount of payments 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) Unemployment compensation

The term "unemployment compensation" has the meaning given to such term by section 85(b).

(2) Person

The term "person" means the officer or employee having control of the payment of the unemployment compensation, or the person appropriately designated for purposes of this section.

(Added Pub. L. 95-600, title I, §112(b), Nov. 6, 1978, 92 Stat. 2777; amended Pub. L. 99-514, title XV, §1501(c)(7), Oct. 22, 1986, 100 Stat. 2738; Pub. L. 104-168, title XII, §1201(a)(7), July 30, 1996, 110 Stat. 1469; Pub. L. 104-188, title I, §1704(t)(14), Aug. 20, 1996, 110 Stat. 1888.)

AMENDMENTS

1996—Subsec. (b)(1). Pub. L. 104-168 substituted "name, address, and phone number of the information contact" for "name and address".

Subsec. (c)(1). Pub. L. 104-188 substituted "section 85(b)" for "section 85(c)".

1986—Subsec. (b). Pub. L. 99-514, in amending subsec. (b) generally, substituted references to persons required to make a return for former references to persons making a return and references to individuals whose names are required to be set forth for former references to individuals whose names are set forth, and struck out provision directing that no statement is required to be furnished to individuals if the aggregate amount of payments to such individual shown on the return is less than \$10.

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-168 applicable to statements required to be furnished after Dec. 31, 1996 (de-