

forth in a return required under subsection (a) a written statement showing the amount of market gain reported in such return.

(Added Pub. L. 110-234, title XV, §15353(a), May 22, 2008, 122 Stat. 1526, and Pub. L. 110-246, §4(a), title XV, §15353(a), June 18, 2008, 122 Stat. 1664, 2288.)

CODIFICATION

Pub. L. 110-234 and Pub. L. 110-246 enacted identical sections. Pub. L. 110-234 was repealed by section 4(a) of Pub. L. 110-246.

EFFECTIVE DATE

Enactment of this section and repeal of Pub. L. 110-234 by Pub. L. 110-246 effective May 22, 2008, the date of enactment of Pub. L. 110-234, except as otherwise provided, see section 4 of Pub. L. 110-246, set out as a note under section 8701 of Title 7, Agriculture.

Pub. L. 110-234, title XV, §15353(c), May 22, 2008, 122 Stat. 1527, and Pub. L. 110-246, §4(a), title XV, §15353(c), June 18, 2008, 122 Stat. 1664, 2289, provided that: "The amendments made by this section [enacting this section] shall apply to loans repaid on or after January 1, 2007."

[Pub. L. 110-234 and Pub. L. 110-246 enacted identical provisions. Pub. L. 110-234 was repealed by section 4(a) of Pub. L. 110-246, set out as a note under section 8701 of Title 7, Agriculture.]

§ 6040. Cross references

(1) For the notice required of persons acting in a fiduciary capacity for taxpayers or for transferees, see sections 6212, 6901(g), and 6903.

(2) For application by fiduciary for determination of tax and discharge from personal liability therefor, see section 2204.

(3) For the notice required of taxpayers for redetermination of taxes claimed as credits, see sections 905(c) and 2016.

(4) For exemption certificates required to be furnished to employers by employees, see section 3402(f)(2), (3), (4), and (5).

(5) For receipts, constituting information returns, required to be furnished to employees, see section 6051.

[(6) Repealed. Pub. L. 89-44, title III, § 305(b), June 21, 1965, 79 Stat. 148]

(7) For information required with respect to the redemption of stamps, see section 6805.

(8) For the statement required to be filed by a corporation expecting a net operating loss carryback or unused excess profits credit carryback, see section 6164.

(9) For the application, which a taxpayer may file for a tentative carryback adjustment of income taxes, see section 6411.

(Aug. 16, 1954, ch. 736, 68A Stat. 744, §6037; renumbered §6038, Pub. L. 85-866, title I, §64(c), Sept. 2, 1958, 72 Stat. 1656; renumbered §6039, Pub. L. 86-780, §6(a), Sept. 14, 1960, 74 Stat. 1014; renumbered §6040, Pub. L. 88-272, title II, §221(b)(1), Feb. 26, 1964, 78 Stat. 73; amended Pub. L. 89-44, title III, §305(b), June 21, 1965, 79 Stat. 148; Pub. L. 91-614, title I, §101(d)(2), Dec. 31, 1970, 84 Stat. 1837.)

AMENDMENTS

1970—Par. (2). Pub. L. 91-614 substituted "fiduciary" for "executor".

1965—Par. (6). Pub. L. 89-44 struck out par. (6) which cross referred to section 4234 of this title.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-614 applicable with respect to decedents dying after Dec. 31, 1970, see section 101(j)

of Pub. L. 91-614, set out as a note under section 2032 of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 applicable with respect to admissions, services, and uses after noon, Dec. 31, 1965, see section 701(b)(1) of Pub. L. 89-44, set out as a note under section 4291 of this title.

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. [Repealed.]
- 6050A. Reporting requirements of certain fishing boat operators.
- 6050B. Returns relating to unemployment compensation. [Repealed.]
- 6050C. Returns relating to energy grants and financing.
- 6050D. State and local income tax refunds.
- 6050E. Returns relating to social security benefits.
- 6050F. Returns relating to certain railroad retirement benefits.
- 6050G. Returns relating to mortgage interest received in trade or business from individuals.
- 6050H. Returns relating to cash received in trade or business, etc.
- 6050I. Returns relating to foreclosures and abandonments of security.
- 6050J. Returns relating to exchanges of certain partnership interests.
- 6050K. Returns relating to certain donated property.
- 6050L. Returns relating to persons receiving contracts from Federal executive agencies.
- 6050M. Returns regarding payments of royalties.
- 6050N. Returns relating to the cancellation of indebtedness by certain entities.
- 6050O. Certain long-term care benefits.
- 6050P. Returns relating to certain purchases of fish.
- 6050Q. Returns relating to higher education tuition and related expenses.
- 6050R. Returns relating to credit for health insurance costs of eligible individuals.
- 6050S. Charges or payments for qualified long-term care insurance contracts under combined arrangements.
- 6050T. Returns relating to applicable insurance contracts in which certain exempt organizations hold interests.
- 6050U. Returns relating to payments made in settlement of payment card and third party network transactions.
- 6050V. Information with respect to certain fines, penalties, and other amounts.