

fied charitable transfers, repealed subsec. (b) setting forth return requirement and definition of qualified charitable transfer, and repealed subsec. (c) setting forth cross reference to section 2515(c) relating to tenancy by the entirety.

1970—Subsec. (a). Pub. L. 91-614 substituted “Any individual who in any calendar quarter makes any transfers by gift (other than transfers which under section 2503(b) are not to be included in the total amount of gifts for such quarter and other than qualified charitable transfers) shall make a return for such quarter with respect to the gift tax imposed by subtitle B” for “Any individual who in any calendar year makes any transfers by gift (except those which under section 2503(b) are not to be included in the total amount of gifts for such year) shall make a return with respect to the gift tax imposed by subtitle B”.

Subsecs. (b), (c). Pub. L. 91-614 added subsec. (b) and redesignated former subsec. (b) as (c).

#### EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by Pub. L. 111-312 applicable to estates of decedents dying, and transfers made after Dec. 31, 2009, except as otherwise provided, see section 301(e) of Pub. L. 111-312, set out as an Effective and Termination Dates of 2010 Amendment note under section 121 of this title.

#### EFFECTIVE DATE OF 2001 AMENDMENT

Amendment by Pub. L. 107-16 applicable to estates of decedents dying after Dec. 31, 2009, see section 542(f)(1) of Pub. L. 107-16, set out as a note under section 121 of this title.

#### EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title XIII, §1301(b), Aug. 5, 1997, 111 Stat. 1039, provided that: “The amendment made by this section [amending this section] shall apply to gifts made after the date of the enactment of this Act [Aug. 5, 1997].”

#### EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-34 applicable to gifts made after Dec. 31, 1981, see sections 403(e)(2) and 442(e) of Pub. L. 97-34, set out as a note under sections 2056 and 2501 of this title, respectively.

#### EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-614 applicable with respect to gifts made after Dec. 31, 1970, see section 102(e) of Pub. L. 91-614, set out as a note under section 2501 of this title.

### SUBPART D—MISCELLANEOUS PROVISIONS

- |               |  |
|---------------|--|
| Sec.<br>6020. | Returns prepared for or executed by Secretary.   |
| 6021.         | Listing by Secretary of taxable objects owned by nonresidents of internal revenue districts. |

#### § 6020. Returns prepared for or executed by Secretary

##### (a) Preparation of return by Secretary

If any person shall fail to make a return required by this title or by regulations prescribed thereunder, but shall consent to disclose all information necessary for the preparation thereof, then, and in that case, the Secretary may prepare such return, which, being signed by such person, may be received by the Secretary as the return of such person.

##### (b) Execution of return by Secretary

###### (1) Authority of Secretary to execute return

If any person fails to make any return required by any internal revenue law or regula-

tion made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

##### (2) Status of returns

Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal purposes.

(Aug. 16, 1954, ch. 736, 68A Stat. 740; Pub. L. 90-364, title I, §103(e)(3), June 28, 1968, 82 Stat. 264; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title IV, §412(b)(4), July 18, 1984, 98 Stat. 792.)

#### AMENDMENTS

1984—Subsec. (b)(1). Pub. L. 98-369 struck out “(other than a declaration of estimated tax required under section 6015)” after “make any return”.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

1968—Subsec. (b)(1). Pub. L. 90-364 struck out reference to section 6016.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a)(1) of Pub. L. 98-369, set out as a note under section 6654 of this title.

#### EFFECTIVE DATE OF 1968 AMENDMENT

Amendment by Pub. L. 90-364 applicable with respect to taxable years beginning after Dec. 31, 1967, except as provided by section 104 of Pub. L. 90-364, see section 103(f) of Pub. L. 90-364, set out as a note under section 243 of this title.

#### § 6021. Listing by Secretary of taxable objects owned by nonresidents of internal revenue districts

Whenever there are in any internal revenue district any articles subject to tax, which are not owned or possessed by or under the care or control of any person within such district, and of which no list has been transmitted to the Secretary, as required by law or by regulations prescribed pursuant to law, the Secretary shall enter the premises where such articles are situated, shall make such inspection of the articles as may be necessary and make lists of the same, according to the forms prescribed. Such lists, being subscribed by the Secretary, shall be sufficient lists of such articles for all purposes.

(Aug. 16, 1954, ch. 736, 68A Stat. 740; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

### PART III—INFORMATION RETURNS

- |         |  |
|---------|--|
| Subpart |  |
| A.      | Information concerning persons subject to special provisions.    |
| B.      | Information concerning transactions with other persons.          |
| C.      | Information regarding wages paid employees.                      |
| D.      | Information regarding health insurance coverage.                 |
| E.      | Registration of and information concerning pension, etc., plans. |

Subpart F. Information concerning tax return preparers.

AMENDMENTS

2010—Pub. L. 111-148, title I, §1502(d), Mar. 23, 2010, 124 Stat. 251, added item relating to subpart D.

2007—Pub. L. 110-28, title VIII, §8246(a)(2)(A)(v), May 25, 2007, 121 Stat. 201, substituted “tax return preparers” for “income tax return preparers” in item relating to subpart F.

1980—Pub. L. 96-603, §1(e)(2), Dec. 28, 1980, 94 Stat. 3505, struck out item relating to subpart D “Information concerning private foundations”.

1976—Pub. L. 94-455, title XII, §1203(i)(1), Oct. 4, 1976, 90 Stat. 1694, added subpart F heading.

1974—Pub. L. 93-406, title II, §1031(c)(1), Sept. 2, 1974, 88 Stat. 946, added item relating to subpart E.

1969—Pub. L. 91-172, title I, §101(j)(64), Dec. 30, 1969, 82 Stat. 533, added item relating to subpart D.

INFORMATION RETURNS IN ELECTRONIC FORMAT

Pub. L. 108-7, div. H, title II, §211, Feb. 20, 2003, 117 Stat. 384, provided that:

“(a) Each office in the legislative branch, except the House and the Senate, which is responsible for preparing any written statement furnished under part 3 of subchapter A of chapter 61 of the Internal Revenue Code of 1986 on behalf of a person shall make the statement available to the person in an electronic format (at the direction of the person) which will enable the person to provide the statement electronically to a tax preparer or other provider of financial services.

“(b) Subsection (a) shall apply with respect to statements prepared for taxable years ending on or after December 31, 2004.”

SUBPART A—INFORMATION CONCERNING PERSONS SUBJECT TO SPECIAL PROVISIONS

- Sec. 6031. Return of partnership income.
- 6032. Returns of banks with respect to common trust funds.
- 6033. Returns by exempt organizations.
- 6034. Returns by certain trusts.
- 6034A. Information to beneficiaries of estates and trusts.
- 6035. Basis information to persons acquiring property from decedent.
- 6036. Notice of qualification as executor or receiver.
- 6037. Return of S corporation.
- 6038. Information reporting with respect to certain foreign corporations and partnerships.
- 6038A. Information with respect to certain foreign-owned corporations.
- 6038B. Notice of certain transfers to foreign persons.
- 6038C. Information with respect to foreign corporations engaged in U.S. business.
- 6038D. Information with respect to foreign financial assets.
- 6038E. Information with respect to assignment of lower rates or refunds by foreign producers of beer, wine, and distilled spirits.
- 6039. Returns required in connection with certain options.
- [6039A, 6039B. Repealed.]
- 6039C. Returns with respect to foreign persons holding direct investments in United States real property interests.
- 6039D. Returns and records with respect to certain fringe benefit plans.<sup>1</sup>
- 6039D. Returns and records with respect to certain fringe benefit plans.<sup>1</sup>
- 6039E. Information concerning resident status.

<sup>1</sup> So in original. Pub. L. 98-611 and Pub. L. 98-612 enacted identical items designated “6039D”. Pub. L. 99-514, §1879(d)(2), repealed the section 6039D enacted by Pub. L. 98-612 without corresponding amendment of subpart analysis.

- Sec. 6039F. Notice of large gifts received from foreign persons.
- 6039G. Information on individuals losing United States citizenship.
- 6039H. Information With Respect to Alaska Native Settlement Trusts and Native Corporations.<sup>2</sup>
- 6039I. Returns and records with respect to employer-owned life insurance contracts.
- 6039J. Information reporting with respect to Commodity Credit Corporation transactions.
- 6040. Cross references.

AMENDMENTS

2020—Pub. L. 116-260, div. EE, title I, §107(d)(2), Dec. 27, 2020, 134 Stat. 3048, added item 6038E.

2017—Pub. L. 115-97, title I, §13821(c)(2), Dec. 22, 2017, 131 Stat. 2182, substituted “Information With Respect to Alaska Native Settlement Trusts and Native Corporations” for “Information with respect to Alaska Native Settlement Trusts and sponsoring Native Corporations” in item 6039H.

2015—Pub. L. 114-41, title II, §2004(b)(3), July 31, 2015, 129 Stat. 456, added item 6035.

2010—Pub. L. 111-147, title V, §511(b), Mar. 18, 2010, 124 Stat. 110, added item 6038D.

2008—Pub. L. 110-234, title XV, §15353(b), May 22, 2008, 122 Stat. 1527, and Pub. L. 110-246, title XV, §15353(b), June 18, 2008, 122 Stat. 2289, made identical amendments, adding item 6039J. The amendment by Pub. L. 110-234 was repealed by Pub. L. 110-246, §4(a), June 18, 2008, 122 Stat. 1664.

2006—Pub. L. 109-432, div. A, title IV, §403(c)(3), Dec. 20, 2006, 120 Stat. 2955, substituted “Returns” for “Information” in item 6039.

Pub. L. 109-280, title XII, §1201(b)(4), Aug. 17, 2006, 120 Stat. 1066, which directed the amendment of the analysis for subpart A of part III of subchapter A of chapter 61 by amending item 6034 to read “Returns by certain trusts” without specifying the act to be amended, was executed to this analysis which is part of the Internal Revenue Code of 1986 which is classified to this title, to reflect the probable intent of Congress. Prior to amendment, item 6034 read as follows: “Returns by trusts claiming charitable deductions under section 642(c)”.

Pub. L. 109-280, title VIII, §863(c)(2), Aug. 17, 2006, 120 Stat. 1024, added item 6039I.

2004—Pub. L. 108-357, title IV, §413(c)(33), Oct. 22, 2004, 118 Stat. 1510, struck out item 6035 “Returns of officers, directors, and shareholders of foreign personal holding companies”.

2001—Pub. L. 107-16, title VI, §671(c)(2), June 7, 2001, 115 Stat. 147, added item 6039H.

1997—Pub. L. 105-34, title XI, §1142(e)(5), title XVI, §1602(h)(2), Aug. 5, 1997, 111 Stat. 983, 1096, inserted “reporting” after “Information” and “and partnerships” after “corporations” in item 6038, struck out item 6039F “Information on individuals losing United States citizenship”, and added item 6039G.

1996—Pub. L. 104-191, title V, §512(b), Aug. 21, 1996, 110 Stat. 2102, added item 6039F “Information on individuals losing United States citizenship”.

Pub. L. 104-188, title I, §1905(b), Aug. 20, 1996, 110 Stat. 1913, added item 6039F “Notice of large gifts received from foreign persons”.

1990—Pub. L. 101-508, title XI, §11315(b)(2), Nov. 5, 1990, 104 Stat. 1388-457, added item 6038C.

1986—Pub. L. 99-514, title XII, §1234(a)(2), title XIII, §1303(c)(2), Oct. 22, 1986, 100 Stat. 2565, 2658, struck out item 6039B “Return of general stock ownership corporation”, and added item 6039E.

1984—Pub. L. 98-612, §1(b)(4), Oct. 31, 1984, 98 Stat. 3181, added item 6039D “Returns and records with respect to certain fringe benefit plans”.

Pub. L. 98-611, §1(d)(4), Oct. 31, 1984, 98 Stat. 3178, added item 6039D “Returns and records with respect to certain fringe benefit plans”.

<sup>2</sup> So in original. The words “With Respect” probably should not be capitalized.