

and sections 971, 972, and 973 of former Title 31, Money and Finance] may be cited as the ‘Presidential Election Campaign Fund Act of 1966’.”

#### ADOPTION OF GUIDELINES

Pub. L. 90–26, § 5, June 13, 1967, 81 Stat. 58, as amended by Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) Funds which become available under the Presidential Election Campaign Fund Act of 1966 [this section and section 971 et seq. of former Title 31, Money and Finance] shall be appropriated and disbursed only after the adoption by law of guidelines governing their distribution. Section 6096 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] shall become applicable only after the adoption by law of such guidelines.

“(b) Guidelines adopted in accordance with this section shall state expressly that they are intended to comply with this section.”

### Subchapter B—Miscellaneous Provisions

Sec.

- 6101. Period covered by returns or other documents.
- 6102. Computations on returns or other documents.
- 6103. Confidentiality and disclosure of returns and return information.
- 6104. Publicity of information required from certain exempt organizations and certain trusts.
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- 6106. Publicity of unemployment tax returns.<sup>1</sup>
- 6107. Tax return preparer must furnish copy of return to taxpayer and must retain a copy or list.
- 6108. Publication of statistics of income.<sup>2</sup>
- 6109. Identifying numbers.
- 6110. Public inspection of written determinations.
- 6111. Disclosure of reportable transactions.
- 6112. Material advisors of reportable transactions must keep lists of advisees, etc.
- 6113. Disclosure of nondeductibility of contributions.
- 6114. Treaty-based return positions.
- 6115. Disclosure related to quid pro quo contributions.
- 6116. Requirement for prisons located in United States to provide information for tax administration.
- 6117. Cross reference.

#### Editorial Notes

##### AMENDMENTS

2011—Pub. L. 112–41, title V, § 502(b), Oct. 21, 2011, 125 Stat. 460, added items 6116 and 6117 and struck out former item 6116 “Cross reference”.

2007—Pub. L. 110–28, title VIII, § 8246(a)(2)(C)(ii), May 25, 2007, 121 Stat. 201, substituted “Tax return preparer” for “Income tax return preparer” in item 6107.

2004—Pub. L. 108–357, title VIII, § 815(b)(1), (4), Oct. 22, 2004, 118 Stat. 1582, 1583, substituted “Disclosure of reportable transactions” for “Registration of tax shelters” in item 6111 and “Material advisors of reportable transactions must keep lists of advisees, etc.” for “Organizers and sellers of potentially abusive tax shelters must keep lists of investors” in item 6112.

2000—Pub. L. 106–554, § 1(a)(7) [title III, § 304(b)(2)], Dec. 21, 2000, 114 Stat. 2763, 2763A–634, added item 6105.

1993—Pub. L. 103–66, title XIII, § 13173(c)(1), Aug. 10, 1993, 107 Stat. 456, added item 6115 and redesignated former item 6115 as 6116.

<sup>1</sup>Section repealed by Pub. L. 94–455 without corresponding amendment of subchapter analysis.

<sup>2</sup>Section catchline amended by Pub. L. 94–455 without corresponding amendment of subchapter analysis.

1988—Pub. L. 100–647, title I, § 1012(aa)(5)(C)(i), Nov. 10, 1988, 102 Stat. 3533, added item 6114 and redesignated former item 6114 as 6115.

1987—Pub. L. 100–203, title X, § 10701(c)(1), Dec. 22, 1987, 101 Stat. 1330–459, added item 6113 and redesignated former item 6113 as 6114.

1984—Pub. L. 98–369, div. A, title I, §§ 141(c)(1), 142(c)(1), July 18, 1984, 98 Stat. 680, 682, added items 6111 and 6112 and redesignated former item 6111 as 6113.

1976—Pub. L. 94–455, title XII, §§ 1201(c), 1202(a)(2), 1203(i)(2), title XIX, § 1906(b)(1), (2), Oct. 4, 1976, 90 Stat. 1667, 1685, 1694, 1833, substituted in item 6103 “Confidentiality and disclosure of returns and return information” for “Publicity of returns and disclosure of information as to persons filing income tax returns”, struck out item 6105 “Compilation of relief from excess profits tax cases”, added items 6107 and 6110, redesignated former item 6110 as 6111, and as so redesignated substituted “reference” for “references”.

1968—Pub. L. 90–618, title II, § 203(b), Oct. 22, 1968, 82 Stat. 1235, struck out item 6107 “List of special taxpayers for public inspection”.

1966—Pub. L. 89–713, § 4(b), Nov. 2, 1966, 80 Stat. 1109, substituted “disclosure of information as to persons filing income tax returns” for “lists of taxpayers” in item 6103.

1961—Pub. L. 87–397, § 1(c)(1), Oct. 5, 1961, 75 Stat. 829, added item 6109 and redesignated former item 6109 as 6110.

#### § 6101. Period covered by returns or other documents

When not otherwise provided for by this title, the Secretary may by regulations prescribe the period for which, or the date as of which, any return, statement, or other document required by this title or by regulations, shall be made.

(Aug. 16, 1954, ch. 736, 68A Stat. 753; Pub. L. 94–455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### Editorial Notes

##### AMENDMENTS

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

#### § 6102. Computations on returns or other documents

##### (a) Amounts shown on internal revenue forms

The Secretary is authorized to provide with respect to any amount required to be shown on a form prescribed for any internal revenue return, statement, or other document, that if such amount of such item is other than a whole-dollar amount, either—

(1) the fractional part of a dollar shall be disregarded; or

(2) the fractional part of a dollar shall be disregarded unless it amounts to one-half dollar or more, in which case the amount (determined without regard to the fractional part of a dollar) shall be increased by \$1.

##### (b) Election not to use whole dollar amounts

Any person making a return, statement, or other document shall be allowed, under regulations prescribed by the Secretary, to make such return, statement, or other document without regard to subsection (a).

##### (c) Inapplicability to computation of amount

The provisions of subsections (a) and (b) shall not be applicable to items which must be taken