

Subsec. (d). Pub. L. 104-134, §31001(m)(2)(D)(i), struck out “financial” before “entity” in introductory provisions.

Subsec. (e). Pub. L. 104-134, §31001(m)(2)(C), added subsec. (e).

#### EFFECTIVE DATE OF 1999 AMENDMENT

Pub. L. 106-170, title V, §533(b), Dec. 17, 1999, 113 Stat. 1931, provided that: “The amendment made by subsection (a) [amending this section] shall apply to discharges of indebtedness after December 31, 1999.”

#### EFFECTIVE DATE

Section 13252(d) of Pub. L. 103-66 provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [enacting this section and amending section 6724 of this title] shall apply to discharges of indebtedness after December 31, 1993.

“(2) GOVERNMENTAL ENTITIES.—In the case of an entity referred to in section 6050P(c)(1)(B) of the Internal Revenue Code of 1986 (as added by this section), the amendments made by this section shall apply to discharges of indebtedness after the date of the enactment of this Act [Aug. 10, 1993].”

### § 6050Q. Certain long-term care benefits

#### (a) Requirement of reporting

Any person who pays long-term care benefits shall make a return, according to the forms or regulations prescribed by the Secretary, setting forth—

- (1) the aggregate amount of such benefits paid by such person to any individual during any calendar year,
- (2) whether or not such benefits are paid in whole or in part on a per diem or other periodic basis without regard to the expenses incurred during the period to which the payments relate,
- (3) the name, address, and TIN of such individual, and
- (4) the name, address, and TIN of the chronically ill or terminally ill individual on account of whose condition such benefits are paid.

#### (b) Statements to be furnished to persons 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 making the payments, and
- (2) the aggregate amount of long-term care benefits paid to the individual which are 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) Long-term care benefits

For purposes of this section, the term “long-term care benefit” means—

- (1) any payment under a product which is advertised, marketed, or offered as long-term care insurance, and
- (2) any payment which is excludable from gross income by reason of section 101(g).

(Added Pub. L. 104-191, title III, §323(a), Aug. 21, 1996, 110 Stat. 2062; amended Pub. L. 105-34, title XVI, §1602(d)(1), Aug. 5, 1997, 111 Stat. 1094.)

#### AMENDMENTS

1997—Subsec. (b)(1). Pub. L. 105-34 inserted “, address, and phone number of the information contact” after “name”.

#### EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 effective as if included in the provisions of the Health Insurance Portability and Accountability Act of 1996, Pub. L. 104-191, to which such amendment relates, see section 1602(i) of Pub. L. 105-34, set out as a note under section 26 of this title.

#### EFFECTIVE DATE

Section 323(d) of Pub. L. 104-191 provided that: “The amendments made by this section [enacting this section and amending section 6724 of this title] shall apply to benefits paid after December 31, 1996.”

### § 6050R. Returns relating to certain purchases of fish

#### (a) Requirement of reporting

Every person—

- (1) who is engaged in the trade or business of purchasing fish for resale from any person engaged in the trade or business of catching fish; and
- (2) who makes payments in cash in the course of such trade or business to such a person of \$600 or more during any calendar year for the purchase of fish,

shall make a return (at such times as the Secretary may prescribe) described in subsection (b) with respect to each person to whom such a payment was made during such calendar year.

#### (b) Return

A return is described in this subsection if such return—

- (1) is in such form as the Secretary may prescribe, and
- (2) contains—
  - (A) the name, address, and TIN of each person to whom a payment described in subsection (a)(2) was made during the calendar year,
  - (B) the aggregate amount of such payments made to such person during such calendar year and the date and amount of each such payment, and
  - (C) such other information as the Secretary may require.

#### (c) Statement to be furnished with respect to whom information is required

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—

- (1) the name, address, and phone number of the information contact of the person required to make such a return, and
- (2) the aggregate amount of payments to the person required to be shown on the 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) is required to be made.