(ii) Citizens of the United States whose principal place of abode for the period with respect to which the return is filed is outside the United States,

(iii) Persons who claim the benefits of section 911 (relating to earned income from sources without the United States), section 922 (relating to special deduction for Western Hemisphere trade corporations), section 931 (relating to income from sources within possessions of the United States), section 933 (relating to income from sources within Puerto Rico), or section 941 (relating to the special deduction for China Trade Act corporations), and

(iv) Nonresident alien persons and foreign corporations.

(f) Permission to file in office other than required office. The Commissioner may permit the filing of any return required to be made under the regulations in this subpart in any local Internal Revenue Service office, notwithstanding the provisions of paragraphs (1), (2), and (4) of section 6091(b) and paragraphs (a), (b), (c), (d), and (e) of this section.

(g) Returns of officers and employees of the Internal Revenue Service. The Commissioner may require any officer or employee of the Internal Revenue Service to file any return required of him under the regulations in this subpart in any local Internal Revenue Service office, notwithstanding the provisions of paragraphs (1), (2), and (4) of section 6091(b) and paragraphs (a), (b), (c), (d), and (e) of this section.

§ 31.6107–1 Tax return preparer must furnish copy of return to taxpayer and must retain a copy or record.

(a) In general. A person who is a signing tax return preparer of any return or claim for refund of employment tax under chapters 21 through 25 of subtitle C of the Internal Revenue Code shall furnish a completed copy of the return or claim for refund to the taxpayer and retain a completed copy or record in the manner stated in § 1.6107–1 of this chapter.

(b) Effective/applicability date. This section is applicable to returns and claims for refund filed after December 31, 2008.

[T.D. 9436, 73 FR 78453, Dec. 22, 2008]

§ 31.6109–1 Supplying of identifying numbers.

(a) In general. The returns, statements, and other documents required to be filed under this subchapter shall reflect such identifying numbers as are required by each return, statement, or document and its related instructions. See § 1.6109–1 of this chapter (Regulations on Procedure and Administration).

(b) Effective date. The provisions of this section are effective for information which must be furnished after April 15, 1974. See 26 CFR § 31.6109–1 (revised as of April 1, 1973) for provisions with respect to information which must be furnished before April 16, 1974.

[39 FR 1096, Mar. 15, 1974]

§ 31.6109–2 Tax return preparers furnishing identifying numbers for returns or claims for refund.

(a) In general. Each employment tax return or claim for refund of employment tax under chapters 21 through 25 of subtitle C of the Internal Revenue Code prepared by one or more signing tax return preparers must include the identifying number of the preparer required by § 1.6695–1(b) of this chapter to