

## Internal Revenue Service, Treasury

## § 301.269B-1

Section 301.6245-1T also issued under 26 U.S.C. 6245.

Section 301.6311-2 also issued under 26 U.S.C. 6311.

Section 301.6323(f)-(1)(c) also issued under 26 U.S.C. 6323(f)(3).

Section 301.6325-1T also issued under 26 U.S.C. 6326.

Section 301.6343-1 also issued under 26 U.S.C. 6343.

Section 301.6343-2 also issued under 26 U.S.C. 6343.

Section 301.6402-3 also issued under 95 Stat. 357 amending 88 Stat. 2351.

Section 301.6402-7 also issued under 26 U.S.C. 6402(i) and 6411(c).

Section 301.6404-2 also issued under 26 U.S.C. 6404.

Section 301.6404-3 also issued under 26 U.S.C. 6404(f)(3).

Section 301.6621-1 also issued under 26 U.S.C. 6230(k).

Section 301.6689-1T also issued under 26 U.S.C. 6689(a).

Section 301.7216-2, paragraphs (o) and (p) also issued under 26 U.S.C. 7216(b)(3).

Section 301.7502-1 also issued under 26 U.S.C. 7502.

Section 301.7502-1T also issued under 26 U.S.C. 7502(c).

Section 301.7502-2 also issued under 26 U.S.C. 7502.

Section 301.7507-1 also issued under 26 U.S.C. 597.

Section 301.7507-9 also issued under 26 U.S.C. 597.

Section 301.7508-1 also issued under 26 U.S.C. 7508(a)(1)(K).

Section 301.7508A-1 also issued under 26 U.S.C. 7508(a)(1)(K) and 7508A(a).

Section 301.7605-1 also issued under section 6228(b) of the Technical and Miscellaneous Revenue Act of 1988.

Section 301.7624-1 also issued under 26 U.S.C. 7624.

Sections 301.7701(b)-1 through 301.7701(b)-9 also issued under 26 U.S.C. 7701(b)(11).

Section 301.7701(i)-1(g)(1) also issued under 26 U.S.C. 7701(i)(2)(D).

Section 301.7701(i)-4(b) also issued under 26 U.S.C. 7701(i)(3).

Section 301.9000-1 also issued under 5 U.S.C. 301 and 26 U.S.C. 6103(q) and 7804;

Section 301.9000-2 also issued under 5 U.S.C. 301 and 26 U.S.C. 6103(q) and 7804;

Section 301.9000-3 also issued under 5 U.S.C. 301 and 26 U.S.C. 6103(q) and 7804;

Section 301.9000-4 also issued under 5 U.S.C. 301 and 26 U.S.C. 6103(q) and 7804;

Section 301.9000-5 also issued under 5 U.S.C. 301 and 26 U.S.C. 6103(q) and 7804;

Section 301.9000-6 also issued under 5 U.S.C. 301 and 26 U.S.C. 6103(q) and 7804;

Section 301.9100-1T also issued under 26 U.S.C. 6081.

Section 301.9100-2T also issued under 26 U.S.C. 6081.

Section 301.9100-3T also issued under 26 U.S.C. 6081.

Section 301.9100-4T also issued under 26 U.S.C. 168(f)(8)(G).

Section 301.9100-7T also issued under 26 U.S.C. 42, 48, 56, 83, 141, 142, 143, 145, 147, 165, 168, 216, 263, 263A, 448, 453C, 468B, 469, 474, 585, 616, 617, 1059, 2632, 2652, 3121, 4982, 7701; and under the Tax Reform Act of 1986, 100 Stat. 2746, sections 203, 204, 243, 311, 646, 801, 806, 905, 1704, 1801, 1802, and 1804.

Section 301.9100-8 also issued under 26 U.S.C. 1(i)(7), 41(h), 42(b)(2)(A)(ii), 42(d)(3), 42(f)(1), 42(g)(3), 42(i)(2)(B), 42(j)(5)(B), 121(d)(9), 142(i)(2), 165(l), 168(b)(2), 219(g)(4), 245(a)(10), 263A(d)(1), 263A(d)(3)(B), 263A(h), 460(b)(3), 643(g)(2), 831(b)(2)(A), 835(a), 865(f), 865(g)(3), 865(h)(2), 904(g)(10), 2056(b)(7)(c)(ii), 2056A(d), 2523(f)(6)(B), 3127, and 7520(a); the Technical and Miscellaneous Revenue Act of 1988, 102 Stat. 3324, sections 1002(a)(23)(B), 1005(c)(11), 1006(d)(15), 1006(j)(1)(C), 1006(t)(18)(B), 1012(n)(3), 1014(c)(1), 1014(c)(2), 2004(j)(1), 2004(m)(5), 5012(e)(4), 6181(c)(2), and 6277; and under the Tax Reform Act of 1986, 100 Stat. 2746, section 905(a).

Sections 301.9100-9T, 301.9100-10T and 301.9100-11T also issued under 26 U.S.C. 1103 (g) and (h) and 6158(a).

Sections 301.9100-13T, 301.9100-14T and 301.9100-15T also issued under 26 U.S.C. 108(d)(8) and 1017(b)(3)(E).

Section 301.9100-16T also issued under 26 U.S.C. 463(d).

SOURCE: 32 FR 15241, Nov. 3, 1967, unless otherwise noted.

EDITORIAL NOTE: In the text of this part, integral section references are to sections of the Internal Revenue Code of 1954; decimal section references are to the Code of Federal Regulations.

References in the text to the "Code" are references to sections of the Internal Revenue Code of 1954.

## Information and Returns

### RETURNS AND RECORDS

#### RECORDS, STATEMENTS, AND SPECIAL RETURNS

### § 301.269B-1 Stapled foreign corporations.

In accordance with section 269B(a)(1), a stapled foreign corporation is subject to the same taxes that apply to a domestic corporation under Title 26 of the Internal Revenue Code. For provisions concerning taxes other than income for which the stapled foreign corporation is liable, apply the same rules as set forth in § 1.269B-1(a) through

**§ 301.6001-1**

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(f)(1)(i), and (g) of this Chapter, except that references to *income tax* shall be replaced with the term *tax*. In addition, for purposes of collecting those taxes solely from the stapled foreign corporation, the term *tax* means any tax liability imposed on a domestic corporation under Title 26 of the United States Code, including additions to tax, additional amounts, penalties, and interest related to that tax liability.

[T.D. 9216, 70 FR 43760, July 29, 2005]

**§ 301.6001-1 Notice or regulations requiring records, statements, and special returns.**

For provisions requiring records, statements, and special returns, see the regulations relating to the particular tax.

TAX RETURNS OR STATEMENTS

*General Requirement*

**§ 301.6011-1 General requirement of return, statement or list.**

(a) For provisions requiring returns, statements, or lists, see the regulations relating to the particular tax.

(b) The Internal Revenue Service may prescribe in forms, instructions, or other appropriate guidance the information or documentation required to be included with any return or any statement required to be made or other document required to be furnished under any provision of the internal revenue laws or regulations.

[T.D. 9040, 68 FR 4921, Jan. 31, 2003]

**§ 301.6011-2 Required use of magnetic media.**

(a) *Meaning of terms.* The following definitions apply for purposes of this section:

(1) *Magnetic media.* The term *magnetic media* means any media permitted under applicable regulations, revenue procedures or publications, or, in the case of returns filed with the Social Security Administration, Social Security Administration publications. These generally include magnetic tape, tape cartridge, and diskette, as well as other media (such as electronic filing) specifically permitted under the applicable regulations, procedures, or publications.

(2) *Machine-readable paper form.* The term “machine-readable paper form” means—

(i) Optical-scan paper form; or

(ii) Any other machine-readable paper form permitted under applicable regulations, revenue procedures, or Social Security Administration publications.

(3) *Person.* The term “person” includes any person that is required to file a return that is described in paragraph (b) of this section. Thus, the term “person” includes the United States, a State, the District of Columbia, a foreign government, a political subdivision of a State or of a foreign government, or an international organization. In addition, in the case of an affiliated group of corporations filing a consolidated return, each member of the affiliated group is a separate person.

(b) *Returns required on magnetic media.*

(1) If the use of Form 1042-S, 1098, 1098-E, 1098-T, 1099 series, 5498, 8027, W-2G, or other form treated as a form specified in this paragraph (b)(1) is required by the applicable regulations or revenue procedures for the purpose of making an information return, the information required by the form must be submitted on magnetic media, except as otherwise provided in paragraph (c) of this section. Returns on magnetic media must be made in accordance with applicable revenue procedures or publications (see § 601.601(d)(2)(ii)(b) of this chapter). Pursuant to these procedures, the consent of the Commissioner of Internal Revenue (or other authorized officer or employee of the Internal Revenue Service) to a magnetic medium must be obtained by submitting Form 4419 (Application for Filing Information Returns Magnetically/Electronically) prior to submitting a return described in this paragraph (b)(1) on the magnetic medium.

(2) If the use of Form W-2 (Wage and Tax Statement), Form 499R-2/W-2PR (Withholding Statement (Puerto Rico)), Form W-2VI (U.S. Virgin Islands Wage and Tax Statement), Form W-2GU (Guam Wage and Tax Statement), Form W-2AS (American Samoa Wage and Tax Statement), or other form treated as a form specified in this