

## § 301.6038-1

case of a short year return, a corporation is required to file at least 250 returns if, during the calendar year which includes the short taxable year of the corporation, the corporation is required to file at least 250 returns of any type, including information returns (for example, Forms W-2, Forms 1099), income tax returns, employment tax returns, and excise tax returns.

(e) *Example.* The following example illustrates the provisions of paragraph (d)(5) of this section. In the example, the corporation is a calendar year taxpayer:

*Example.* In 2007, Corporation S, an electing small business corporation with assets in excess of \$10 million, is required to file one Form 1120S, "U.S. Corporation Income Tax Return," 100 Forms W-2, "Wage and Tax Statement," 146 Forms 1099-DIV, "Dividends and Distributions," one Form 940, "Employer's Annual Federal Unemployment (FUTA) Tax Return," and four Forms 941, "Employer's Quarterly Federal Tax Return." Because S is required to file 252 returns during the calendar year, S is required to file its 2007 Form 1120S electronically.

(f) *Effective/applicability dates.* This section applies to returns of electing small business corporations that report total assets at the end of the corporation's taxable year that equal or exceed \$10 million on Schedule L of Form 1120S for taxable years ending on or after December 31, 2006, except for the application of the short year rules in paragraph (d)(5) of this section, which is applicable for taxable years ending on or after November 13, 2007.

[T.D. 9363, 72 FR 63812, Nov. 13, 2007]

### **§ 301.6038-1 Information returns required of U.S. persons with respect to certain foreign corporations.**

For provisions relating to information returns required of U.S. persons with respect to certain foreign corporations, see §§ 1.6038-1 and 1.6038-2 of this chapter (Income Tax Regulations).

### **§ 301.6039-1 Information returns and statements required in connection with certain options.**

For provisions relating to information returns and statements required in connection with certain options, see

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§§ 1.6039-1 and 1.6039-2 of this chapter (Income Tax Regulations).

[T.D. 7275, 38 FR 11346, May 7, 1973]

### *Information Concerning Transactions With Other Persons*

### **§ 301.6041-1 Returns of information regarding certain payments.**

For provisions relating to the requirement of returns of information regarding certain payments, see §§ 1.6041-1 to 1.6041-6, inclusive, of this chapter (Income Tax Regulations).

### **§ 301.6042-1 Returns of information regarding payments of dividends and corporate earnings and profits.**

For provisions relating to the requirement of returns of information regarding payments of dividends and corporate earnings and profits, see §§ 1.6042-1 to 1.6042-4, inclusive, of this chapter (Income Tax Regulations).

### **§ 301.6043-1 Returns regarding liquidation, dissolution, termination, or contraction.**

For provisions relating to the requirement of returns of information regarding liquidations, dissolutions, terminations, or contracts, see §§ 1.6043-1, 1.6043-2, and 1.6043-3 of this chapter (Income Tax Regulations).

[T.D. 7563, 43 FR 40222, Sept. 11, 1978]

### **§ 301.6044-1 Returns of information regarding payments of patronage dividends.**

For provisions relating to the requirement of returns of information regarding payments of patronage dividends, see §§ 1.6044-1 to 1.6044-5, inclusive, of this chapter (Income Tax Regulations).

### **§ 301.6046-1 Returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock.**

For provisions relating to requirement of returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock, see §§ 1.6046-1 to 1.6046-3, inclusive, of this chapter. (Income Tax Regulations.)