

**§ 301.6103(j)(1)–1T**

**26 CFR Ch. I (4–1–11 Edition)**

thereunder (see § 601.601(d)(2) of this chapter), the Internal Revenue Service may take such actions as are deemed necessary to ensure that such requirements are or will be satisfied, including suspension of disclosures of return information reflected on returns otherwise authorized by section 6103 (j)(1) and paragraph (b) or (c) of this section, until the Internal Revenue Service determines that such requirements have been or will be satisfied.

(e) *Effective/applicability date.* Paragraph (b)(3)(xxv) of this section is applicable to disclosures to the Bureau of the Census on or after *August 26, 2010*.

[T.D. 9037, 68 FR 2693, Jan. 21, 2003, as amended by T.D. 9188, 70 FR 12141, Mar. 11, 2005; T.D. 9267, 71 FR 38263, July 6, 2006; T.D. 9372, 72 FR 73262, Dec. 27, 2007; T.D. 9439, 73 FR 79361, Dec. 29, 2008; T.D. 9500, 75 FR 52459, Aug. 26, 2010]

**§ 301.6103(j)(1)–1T Disclosures of return information reflected on returns to officers and employees of the Department of Commerce for certain statistical purposes and related activities (temporary).**

(a) through (b)(3)(xxiv) [Reserved] For further guidance, see § 301.6103(j)(1)–1(a) through (b)(3)(xxiv).

(xxv) From Form 6765 (when filed with corporation income tax returns)—total qualified research expenses.

(b)(3)(xxvi) through (b)(3)(xxviii) [Reserved] For further guidance, see § 301.6103(j)(1)–1(b)(3)(xxvi) through (b)(3)(xxviii).

(xxix) Total number of documents reported on Form 1096 transmitting Forms 1099–MISC.

(xxx) Total amount reported on Form 1096 transmitting Forms 1099–MISC.

(c) and (d) [Reserved] For further guidance, see § 301.6103(j)(1)–1(c) and (d).

(e) *Effective/applicability date.* Paragraph (b)(3)(xxix) through (b)(3)(xxx) of this section is applicable to disclosures to the Bureau of the Census on or after *August 26, 2010*.

(f) *Expiration date.* The applicability of the amendment to paragraph (b)(3)(xxv) of this section expires on or before *December 28, 2010*. The applicability of paragraphs (b)(3)(xxix) through (b)(3)(xxx) of this section expires on or before *August 26, 2013*.

[T.D. 9439, 74 FR 7814, Feb. 20, 2009, as amended by T.D. 9500, 75 FR 52459, Aug. 26, 2010]

**§ 301.6103(j)(5)–1 Disclosures of return information reflected on returns to officers and employees of the Department of Agriculture for conducting the census of agriculture.**

(a) *General rule.* Pursuant to the provisions of section 6103(j)(5) of the Internal Revenue Code and subject to the requirements of paragraph (c) of this section, officers or employees of the Internal Revenue Service will disclose return information reflected on returns to officers and employees of the Department of Agriculture to the extent, and for such purposes, as may be provided by paragraph (b) of this section. “Return information reflected on returns” includes, but is not limited to, information on returns, information derived from processing such returns, and information derived from other sources for the purposes of establishing and maintaining taxpayer information relating to returns.

(b) *Disclosure of return information reflected on returns to officers and employees of the Department of Agriculture.* (1) Officers or employees of the Internal Revenue Service will disclose the following return information reflected on returns described in this paragraph (b) for individuals, partnerships and corporations with agricultural activity, as determined generally by industry code classification or the filing of returns for such activity, to officers and employees of the Department of Agriculture for purposes of, but only to the extent necessary in, structuring, preparing, and conducting, as authorized by chapter 55 of title 7, United States Code, the census of agriculture.

(2) From Form 1040 “U.S. Individual Income Tax Return”, Form 1041 “U.S. Income Tax Return for Estates and Trusts”, Form 1065 “U.S. Return of Partnership Income” and Form 1065–B “U.S. Return of Income for Electing Large Partnerships” (Schedule F)—

(i) Taxpayer identity information (as defined in section 6103(b)(6) of the Internal Revenue Code);

(ii) Spouse’s Social Security Number;

(iii) Annual accounting period;

(iv) Principal Business Activity (PBA) code;

(v) Taxable cooperative distributions;

(vi) Income from custom hire and machine work;