Internal Revenue Service, Treasury

§301.6011–2

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) for which the stapled foreign corporation is liable, apply the same rules as set forth in §1.269B–1(a) through (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 4776, July 29, 2005]