

will be furnished on paper if the recipient does not consent to receive it electronically.

(iii) *Scope and duration of consent.* The recipient must be informed of the scope and duration of the consent. For example, the recipient must be informed whether the consent applies to statements furnished every year after the consent is given until it is withdrawn in the manner described in paragraph (a)(3)(v)(A) of this section or only to the statement required to be furnished on or before the January 31st immediately following the date on which the consent is given.

(iv) *Post-consent request for a paper statement.* The recipient must be informed of any procedure for obtaining a paper copy of the recipient's statement after giving the consent described in paragraph (a)(2)(i) of this section and whether a request for a paper statement will be treated as a withdrawal of consent.

(v) *Withdrawal of consent.* The recipient must be informed that—

(A) The recipient may withdraw a consent by writing (electronically or on paper) to the person or department whose name, mailing address, telephone number, and e-mail address is provided in the disclosure statement;

(B) The furnisher will confirm the withdrawal and the date on which it takes effect in writing (either electronically or on paper); and

(C) A withdrawal of consent does not apply to a statement that was furnished electronically in the manner described in this paragraph (a) before the date on which the withdrawal of consent takes effect.

(vi) *Notice of termination.* The recipient must be informed of the conditions under which a furnisher will cease furnishing statements electronically to the recipient.

(vii) *Updating information.* The recipient must be informed of the procedures for updating the information needed by the furnisher to contact the recipient. The furnisher must inform the recipient of any change in the furnisher's contact information.

(viii) *Hardware and software requirements.* The recipient must be provided with a description of the hardware and software required to access, print, and

retain the statement, and the date when the statement will no longer be available on the Web site.

(4) *Format.* The electronic version of the statement must contain all required information and comply with applicable revenue procedures relating to substitute statements to recipients.

(5) *Notice—(i) In general.* If the statement is furnished on a website, the furnisher must notify the recipient that the statement is posted on a website. The notice may be delivered by mail, electronic mail, or in person. The notice must provide instructions on how to access and print the statement. The notice must include the following statement in capital letters, "IMPORTANT TAX RETURN DOCUMENT AVAILABLE." If the notice is provided by electronic mail, the foregoing statement must be on the subject line of the electronic mail.

(ii) *Undeliverable electronic address.* If an electronic notice described in paragraph (a)(5)(i) of this section is returned as undeliverable, and the correct electronic address cannot be obtained from the furnisher's records or from the recipient, then the furnisher must furnish the notice by mail or in person within 30 days after the electronic notice is returned.

(b) *Effective/applicability date.* The rules in this section apply to returns for calendar years beginning after December 31, 2010.

[T.D. 9496, 75 FR 49833, Aug. 16, 2010]

**§ 1.6052-1 Information returns regarding payment of wages in the form of group-term life insurance.**

(a) *Requirement of reporting—(1) In general.* Every employer, who during any calendar year provides any one of his employees remuneration for services in the form of group-term life insurance on the life of such employee any part of the cost of which is to be included in such employee's gross income as provided in section 79(a), shall make a separate return on Form W-2 with respect to each such employee for such year which includes the following information:

(i) Name, address, and identifying number of the employer;

(ii) Name, address, and social security number of the employee; and

(iii) Total amount includible in the employee's gross income by reason of the provisions of section 79(a), computed as if each employee reported his income on the basis of a calendar year (determined as if the employer making such return is the only employer paying the employee remuneration in the form of group-term life insurance on his life which is includible in his gross income under section 79(a)).

Returns on Form W-2 required to be filed pursuant to the provisions of this section shall be transmitted by Form W-3. In a case where, with respect to the same employee, an employer must make a return on Form W-2 under this section and also under §31.6011(a)-4 or §31.6011(a)-5 of this chapter (Employment Tax Regulations), or under §1.6041-2 (relating to return of information as to payments to employees), such employer may make such returns on the same Form W-2 or on separate Forms W-2. In a case where an employer must file a Form W-3 under this section and also under §31.6011(a)-4 or §31.6011(a)-5 of this chapter (Employment Tax Regulations), the Form W-3 filed under such §31.6011(a)-4 or §31.6011(a)-5 shall also be used as the transmittal form for a return on Form W-2 made pursuant to the provisions of this section.

(2) *Definitions.* Terms used in subparagraph (a)(1) of this section and in section 79 and the regulations thereunder have the meaning ascribed to them in section 79 and the regulations thereunder.

(b) *Time and place for filing*—(1) *Time for filing*—(i) *General rule.* In a case where an employer must file Forms W-3 and W-2 under this section and also under §31.6011(a)-4 or §31.6011(a)-5 of this chapter (Employment Tax Regulations), the time for filing such forms under this section shall be the same as the time (including extensions thereof) for filing such forms under §31.6011(a)-4 or §31.6011(a)-5.

(ii) *Exception.* In a case where an employer is not required to file Forms W-3 and W-2 under §31.6011(a)-4 or §31.6011(a)-5 of this chapter, returns on Forms W-3 and W-2 required under paragraph (a) of this section for any calendar year shall be filed on or before

February 28 (March 31 if filed electronically) of the following year.

(iii) *Cross reference.* For extensions of time for filing returns, see section 6081 and the regulations thereunder.

(2) *Place for filing.* The returns on Forms W-3 and W-2 required under paragraph (a) of this section shall be filed pursuant to the rules contained in §31.6091-1 of this chapter (Employment Tax Regulations), relating to the place for filing certain returns.

(c) *Special rule for calendar years before 1972.* For calendar years before 1972, the provisions of this section will be deemed to have been complied with if the returns for such years were filed in accordance with the provisions of this section in effect prior to August 3, 1973, or with the instructions applicable to the appropriate forms.

(d) *Last day for filing return.* For provisions relating to the time for performance of an act when the last day prescribed for performance falls on Saturday, Sunday, or a legal holiday, see §301.7503-1 of this chapter (Regulations on Procedure and Administration).

(e) *Penalty.* For provisions relating to the penalty provided for failure to file the information returns required by this section, see section 6652 and the regulations thereunder.

[T.D. 6888, 31 FR 9205, July 6, 1966, as amended by T.D. 7284, 38 FR 20828, Aug. 3, 1973; T.D. 7580, 43 FR 60160, Dec. 26, 1978; T.D. 7623, 44 FR 28800, May 17, 1979; T.D. 8895, 65 FR 50408, Aug. 18, 2000]

**§ 1.6052-2 Statements to be furnished employees with respect to wages paid in the form of group-term life insurance.**

(a) *Requirement.* Every employer filing a return under section 6052(a) and §1.6052-1 with respect to group-term life insurance on the life of an employee shall furnish to the employee whose name is set forth in such return a written statement showing the information required by paragraph (b) of this section.

(b) *Form of statement.* The written statement required to be furnished to an employee under paragraph (a) of this section shall show:

(1) The total amount includible in the employee's gross income by reason