

§ 301.6049-1

26 CFR Ch. I (4-1-14 Edition)

§ 301.6049-1 Returns regarding payments of interest.

For provisions relating to the requirement of returns regarding payments of interest, see §§1.6049-1 to 1.6049-3, inclusive, of this chapter (Income Tax Regulations).

§ 301.6050A-1 Information returns regarding services performed by certain crewmen on fishing boats.

For provisions relating to the requirement of returns of information regarding services performed by certain crewmen on fishing boats, see §1.6050A-1 of this chapter (Income Tax Regulations) and §301.6652-1 of this chapter (Regulations on Procedure and Administration).

[T.D. 7716, 45 FR 57124, Aug. 27, 1980]

§ 301.6050M-1 Information returns relating to persons receiving contracts from certain Federal executive agencies.

For provisions relating to the requirements of returns of information relating to persons receiving contracts from certain Federal executive agencies, see §1.6050M-1 of this chapter (Income Tax Regulations).

[T.D. 8275, 54 FR 50372, Dec. 6, 1989]

Information Regarding Wages Paid Employees

§ 301.6051-1 Receipts for employees.

For provisions relating to statements for employees regarding remuneration paid during calendar year, see §31.6051-1 of this chapter (Employment Tax Regulations).

§ 301.6052-1 Information returns and statements regarding payment of wages in the form of group-term life insurance.

For provisions relating to information returns and statements required in connection with the payment of wages in the form of group-term life insurance, see §§1.6052-1 and 1.6052-2 of this chapter (income tax regulations).

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

§ 301.6056-1 Rules relating to reporting by applicable large employers on health insurance coverage offered under employer-sponsored plans.

(a) *In general.* Section 6056 requires an applicable large employer subject to the requirements of section 4980H to report certain health insurance coverage information to the Internal Revenue Service, and to furnish certain related employee statements to its full-time employees. Paragraph (b) of this section contains definitions for purposes of this section. Paragraph (c) of this section prescribes general rules for filing the required information with the IRS and furnishing the required employee statements to employees. Paragraphs (d) and (e) of this section describe the information required to be reported on a section 6056 information return and the time and manner for filing. Paragraph (f) of this section provides information about the statement required to be furnished to a full-time employee. Paragraph (g) of this section prescribes the time and manner of furnishing the statement, including extensions of time to furnish, to a full-time employee. Paragraph (h) addresses corrections of returns. Paragraph (i) of this section describes the information return penalties applicable to section 6056 returns. Paragraph (j) of this section describes alternative reporting methods available to certain applicable large employers with certain employees. Paragraph (k) of this section describes certain special rules applicable to applicable large employers that are governmental units.

(b) *Definitions*—(1) *In general.* The definitions in this paragraph (b) apply for purposes of this section.

(2) *Applicable large employer.* The term *applicable large employer* has the same meaning as in section 4980H(c)(2) and §54.4980H-1(a)(4) of this chapter.

(3) *Applicable large employer member.* The term *applicable large employer member* has the same meaning as in §54.4980H-1(a)(5) of this chapter.

(4) *Dependent.* The term *dependent* has the same meaning as in §54.4980H-1(a)(11) of this chapter.

(5) *Eligible employer-sponsored plan.* The term *eligible employer-sponsored*