used for the greatest number of employees shall be the payroll period for purposes of this paragraph (j)(19). For purposes of this paragraph (j)(19), employees who are employed in a food or beverage operation include all employees of the operation, not just food or beverage employees. The employees of an employer shall include all employees at all food or beverage operations who, along with the employees of such employer, would be treated as employees of a single employer under section 52 (a) or (b) (as in effect on September 3, 1982) and the regulations thereunder. For example, if an employer at a food or beverage operation is a member of a controlled group of corporations, then all employees of all corporations which are members of such controlled group of corporations shall be treated as employed by each such employer for purposes of this paragraph.

(k) Permission to submit information on magnetic tape. For rules relating to permission to submit the information required by section 6053(c) and this section on magnetic tape of other media, see §31.6011 (a)–8.

(l) Recordkeeping requirements. An employer shall keep records sufficient to substantiate any information returns, employer statements to employees, applications, or tip allocations made pursuant to section 6053(c) and this section. The records required by this paragraph shall be retained for 3 years after the due date of the return or statement to which they pertain.

(m) Food or beverage operations outside the United States. Employers at food or beverage operations outside the United States (as defined in section 7701(a)(9)) are not subject to the reporting requirements under section 6053(c) and this section.

(n) Effective date. This section is effective for calendar year 1983 and thereafter.

(96 Stat. 603, 26 U.S.C. 6053(c); 68A Stat. 917, 26 U.S.C. 7805)

§ 31.6071(a)–1

Time for filing returns and other documents.

(a) Federal Insurance Contributions Act and income tax withheld from wages and from nonpayroll payments—(1) Quarterly or annual returns. Except as provided in subparagraph (4) of this paragraph, each return required to be made under

§ 31.6060–1 Reporting requirements for tax return preparers.

(a) In general. A person that employs one or more tax return preparers to prepare a return or claim for refund of employment tax under chapters 21 through 25 of subtitle C of the Internal Revenue Code, other than for the person, at any time during a return period, shall satisfy the recordkeeping and inspection requirements in the manner stated in § 1.6060–1 of this chapter.

(b) Effective/applicability date. This section is applicable to returns and claims for refund filed after December 31, 2008.

[T.D. 9436, 73 FR 78453, Dec. 22, 2008]