

made for weeks of unemployment ending before Dec. 1, 1978, see section 112(d) of Pub. L. 95-600, as amended, set out as a note under section 85 of this title.

WAIVER OF STATUTE OF LIMITATIONS

For provisions relating to credit or refund of overpayment of tax resulting from 1984 amendment to section 112(d) of Pub. L. 95-600, see section 1075(b) of Pub. L. 98-369, set out as a note under section 85 of this title.

[§ 6050C. Repealed. Pub. L. 100-418, title I, § 1941(b)(1), Aug. 23, 1988, 102 Stat. 1323]

Section, added Pub. L. 96-223, title I, §101(d)(1), Apr. 2, 1980, 94 Stat. 251; amended Pub. L. 99-514, title XV, §1501(d)(1)(E), Oct. 22, 1986, 100 Stat. 2740, related to information regarding windfall profit tax on domestic crude oil.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal applicable to crude oil removed from the premises on or after Aug. 23, 1988, see section 1941(c) of Pub. L. 100-418, set out as an Effective Date of 1988 Amendment note under section 164 of this title.

§ 6050D. Returns relating to energy grants and financing

(a) In general

Every person who administers a Federal, State, or local program a principal purpose of which is to provide subsidized financing or grants for projects to conserve or produce energy shall, to the extent required under regulations prescribed by the Secretary, make a return setting forth the name and address of each taxpayer receiving financing or a grant under such program and the aggregate amount so received by such individual.

(b) Definition of person

For purposes of this section, the term “person” means the officer or employee having control of the payment of the refunds (or the allowance of the credits or offsets) or the person appropriately designated for purposes of this section.

(Added Pub. L. 96-223, title II, §203(b)(1), Apr. 2, 1980, 94 Stat. 259.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 96-223, title II, §203(c), Apr. 2, 1980, 94 Stat. 259, provided that: “The amendments made by this section [amending this section and section 23 of this title] shall apply to taxable years beginning after December 31, 1980, but only with respect to financing or grants made after such date.”

§ 6050E. State and local income tax refunds

(a) Requirement of reporting

Every person who, with respect to any individual, during any calendar year makes payments of refunds of State or local income taxes (or allows credits or offsets with respect to such taxes) aggregating \$10 or more shall make a return according to forms or regulations prescribed by the Secretary setting forth the aggregate amount of such payments, credits, or offsets, and the name and address of the individual with respect to whom such payment, credit, or offset was made.

(b) Statements to be furnished to individuals with respect to whom information is required

Every person required to make a return under subsection (a) shall furnish to each individual whose name is required to be set forth in such return a written statement showing—

(1) the name of the State or political subdivision thereof, and

(2) the information required to be shown on the return with respect to refunds, credits, and offsets to the individual.

The written statement required under the preceding sentence shall be furnished to the individual during January of the calendar year following the calendar year for which the return under subsection (a) was required to be made. No statement shall be required under this subsection with respect to any individual if it is determined (in the manner provided by regulations) that such individual did not claim itemized deductions under chapter 1 for the taxable year giving rise to the refund, credit, or offset.

(c) Person defined

For purposes of this section, the term “person” means the officer or employee having control of the payment of the refunds (or the allowance of the credits or offsets) or the person appropriately designated for purposes of this section.

(Added Pub. L. 97-248, title III, §313(a), Sept. 3, 1982, 96 Stat. 603; amended Pub. L. 98-369, div. A, title I, §151(a), July 18, 1984, 98 Stat. 690; Pub. L. 99-514, title XV, §1501(c)(8), Oct. 22, 1986, 100 Stat. 2738.)

Editorial Notes

AMENDMENTS

1986—Subsec. (b). Pub. L. 99-514, in amending subsec. (b) generally, substituted “information is required” for “information is furnished” in heading and, in text, substituted references to persons required to make a return for former references to persons making a return and references to persons whose name is required to be set forth for former references to persons whose name is set forth.

1984—Subsec. (b). Pub. L. 98-369 inserted provision that no statement is required under this subsection with respect to any individual if it is determined (in the manner provided by regulations) that such individual did not claim itemized deductions under chapter 1 for the taxable year giving rise to the refund, credit, or offset.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to returns the due date for which (determined without regard to extensions) is after Dec. 31, 1986, see section 1501(e) of Pub. L. 99-514, set out as an Effective Date note under section 6721 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title I, §151(b), July 18, 1984, 98 Stat. 691, provided that: “The amendment made by subsection (a) [amending this section] shall apply to payments of refunds, and credits and offsets made, after December 31, 1982.”

EFFECTIVE DATE

Pub. L. 97-248, title III, §313(c), Sept. 3, 1982, 96 Stat. 603, provided that: “The amendments made by this sec-

tion [enacting this section] shall apply to payments of refunds, and credits and offsets made, after December 31, 1982.”

§ 6050F. Returns relating to social security benefits

(a) Requirement of reporting

The appropriate Federal official shall make a return, according to the forms and regulations prescribed by the Secretary, setting forth—

(1) the—

(A) aggregate amount of social security benefits paid with respect to any individual during any calendar year,

(B) aggregate amount of social security benefits repaid by such individual during such calendar year, and

(C) aggregate reductions under section 224 of the Social Security Act (or under section 3(a)(1) of the Railroad Retirement Act of 1974) in benefits which would otherwise have been paid to such individual during the calendar year on account of amounts received under a workmen's compensation act, and

(2) the name and address of such individual.

(b) Statements to be furnished to persons with respect to whom information is required

Every person required to make a return under subsection (a) shall furnish to each individual whose name is required to be set forth in such return a written statement showing—

(1) the name of the agency making the payments, and

(2) the aggregate amount of payments, of repayments, and of reductions, with respect to the individual required to be shown on such return.

The written statement required under the preceding sentence shall be furnished to the individual on or before January 31 of the year following the calendar year for which the return under subsection (a) was required to be made.

(c) Definitions

For purposes of this section

(1) Appropriate Federal official

The term “appropriate Federal official” means—

(A) the Commissioner of Social Security in the case of social security benefits described in section 86(d)(1)(A), and

(B) the Railroad Retirement Board in the case of social security benefits described in section 86(d)(1)(B).

(2) Social security benefit

The term “social security benefit” has the meaning given to such term by section 86(d)(1).

(Added Pub. L. 98-21, title I, §121(b), Apr. 20, 1983, 97 Stat. 82; amended Pub. L. 99-514, title XV, §1501(c)(9), Oct. 22, 1986, 100 Stat. 2738; Pub. L. 100-360, title I, §111(b), July 1, 1988, 102 Stat. 697; Pub. L. 101-234, title I, §102(a), Dec. 13, 1989, 103 Stat. 1980; Pub. L. 103-296, title I, §108(h)(4), Aug. 15, 1994, 108 Stat. 1487.)

Editorial Notes

REFERENCES IN TEXT

Section 224 of the Social Security Act, referred to in subsec. (a)(1)(C), is classified to section 424a of Title 42, The Public Health and Welfare.

Section 3(a)(1) of the Railroad Retirement Act of 1974, referred to in subsec. (a)(1)(C), is classified to section 231b(a)(1) of Title 45, Railroads.

AMENDMENTS

1994—Subsec. (c)(1)(A). Pub. L. 103-296 substituted “Commissioner of Social Security” for “Secretary of Health and Human Services”.

1989—Subsecs. (a), (b)(1), (2), (c)(1)(A). Pub. L. 101-234, §102(a), repealed Pub. L. 100-360, §111, and provided that the provisions of law amended by such section are restored or revived as if such section had not been enacted, see 1988 Amendment note below.

1988—Subsec. (a). Pub. L. 100-360, §111(b)(1), added par. (2) and redesignated former par. (2) as (3).

Subsec. (b)(1). Pub. L. 100-360, §111(b)(2)(A), inserted “or making the determination under subsection (a)(2)” after “payments”.

Subsec. (b)(2). Pub. L. 100-360, §111(b)(2)(B), inserted “and the information required under subsection (a)(2),” after “reductions.”

Subsec. (c)(1)(A). Pub. L. 100-360, §111(b)(3), inserted “and the information required under subsection (a)(2)” after “section 86(d)(1)(A)”.

1986—Subsec. (b). Pub. L. 99-514, in amending subsec. (b) generally, substituted “information is required” for “information is furnished” in heading and, in text, substituted references to persons required to make a return for former references to persons making a return and references to persons whose name is required to be set forth for former references to persons whose name is set forth.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by Pub. L. 103-296 effective Mar. 31, 1995, see section 110(a) of Pub. L. 103-296, set out as a note under section 401 of Title 42, The Public Health and Welfare.

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-234 applicable to taxable years beginning after Dec. 31, 1988, see section 102(d)(2) of Pub. L. 101-234, set out as an Effective Date of Repeal note under section 59B of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-360 applicable to taxable years beginning after Dec. 31, 1988, see section 111(e) of Pub. L. 100-360, set out as an Effective Date note under section 59B of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to returns the due date for which (determined without regard to extensions) is after Dec. 31, 1986, see section 1501(e) of Pub. L. 99-514, set out as an Effective Date note under section 6721 of this title.

EFFECTIVE DATE

Section applicable to benefits received after Dec. 31, 1983, in taxable years ending after such date, except for any portion of a lump-sum payment of social security benefits received after Dec. 31, 1983, if the generally applicable payment date for such portion was before Jan. 1, 1984, see section 121(g) of Pub. L. 98-21, set out as a note under section 86 of this title.

REPEAL OF SUPPLEMENTAL MEDICARE PREMIUM AND FEDERAL HOSPITAL INSURANCE CATASTROPHIC COVERAGE RESERVE FUND

Pub. L. 101-234, title I, §102(a), Dec. 13, 1989, 103 Stat. 1980, provided that: “Sections 111 and 112 of MCCA