

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

**(e) Alternative procedure**

In lieu of making a return required under subsection (a), an agency described in subsection (c)(1)(A) may submit to the Secretary (at such time and in such form as the Secretary may by regulations prescribe) information sufficient for the Secretary to complete such a return on behalf of such agency. Upon receipt of such information, the Secretary shall complete such return and provide a copy of such return to such agency.

(Added Pub. L. 103-66, title XIII, §13252(a), Aug. 10, 1993, 107 Stat. 531; amended Pub. L. 104-134, title III, §31001(m)(2)(A)-(D)(ii), Apr. 26, 1996, 110 Stat. 1321-368, 1321-369; Pub. L. 106-170, title V, §533(a), Dec. 17, 1999, 113 Stat. 1931.)

**Editorial Notes**

AMENDMENTS

1999—Subsec. (c)(2)(D). Pub. L. 106-170 added subpar. (D).

1996—Pub. L. 104-134, §31001(m)(2)(D)(ii), amended section catchline generally, striking out “financial” before “entities”.

Subsec. (a). Pub. L. 104-134, §31001(m)(2)(A), struck out “financial” before “entity” in introductory provisions.

Subsec. (c). Pub. L. 104-134, §31001(m)(2)(B), added par. (1), redesignated former par. (1) as (2), and redesignated former par. (2) as (3) and substituted “(1)(A) or (2)(B)” for “(1)(B)”.

Subsec. (d). Pub. L. 104-134, §31001(m)(2)(D)(i), struck out “financial” before “entity” in introductory provisions.

Subsec. (e). Pub. L. 104-134, §31001(m)(2)(C), added subsec. (e).

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 1999 AMENDMENT

Pub. L. 106-170, title V, §533(b), Dec. 17, 1999, 113 Stat. 1931, provided that: “The amendment made by subsection (a) [amending this section] shall apply to discharges of indebtedness after December 31, 1999.”

EFFECTIVE DATE

Pub. L. 103-66, title XIII, §13252(d), Aug. 10, 1993, 107 Stat. 532, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [enacting this section and amending section 6724 of this title] shall apply to discharges of indebtedness after December 31, 1993.

“(2) GOVERNMENTAL ENTITIES.—In the case of an entity referred to in section 6050P(c)(1)(B) of the Internal Revenue Code of 1986 (as added by this section), the amendments made by this section shall apply to discharges of indebtedness after the date of the enactment of this Act [Aug. 10, 1993].”

**§ 6050Q. Certain long-term care benefits**

**(a) Requirement of reporting**

Any person who pays long-term care benefits shall make a return, according to the forms or regulations prescribed by the Secretary, setting forth—

- (1) the aggregate amount of such benefits paid by such person to any individual during any calendar year,

(2) whether or not such benefits are paid in whole or in part on a per diem or other periodic basis without regard to the expenses incurred during the period to which the payments relate,

(3) the name, address, and TIN of such individual, and

(4) the name, address, and TIN of the chronically ill or terminally ill individual on account of whose condition such benefits are paid.

**(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, address, and phone number of the information contact of the person making the payments, and

(2) the aggregate amount of long-term care benefits paid to the individual which are 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) Long-term care benefits**

For purposes of this section, the term “long-term care benefit” means—

(1) any payment under a product which is advertised, marketed, or offered as long-term care insurance, and

(2) any payment which is excludable from gross income by reason of section 101(g).

(Added Pub. L. 104-191, title III, §323(a), Aug. 21, 1996, 110 Stat. 2062; amended Pub. L. 105-34, title XVI, §1602(d)(1), Aug. 5, 1997, 111 Stat. 1094.)

**Editorial Notes**

AMENDMENTS

1997—Subsec. (b)(1). Pub. L. 105-34 inserted “, address, and phone number of the information contact” after “name”.

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 effective as if included in the provisions of the Health Insurance Portability and Accountability Act of 1996, Pub. L. 104-191, to which such amendment relates, see section 1602(i) of Pub. L. 105-34, set out as a note under section 26 of this title.

EFFECTIVE DATE

Pub. L. 104-191, title III, §323(d), Aug. 21, 1996, 110 Stat. 2063, provided that: “The amendments made by this section [enacting this section and amending section 6724 of this title] shall apply to benefits paid after December 31, 1996.”

**§ 6050R. Returns relating to certain purchases of fish**

**(a) Requirement of reporting**

Every person—

- (1) who is engaged in the trade or business of purchasing fish for resale from any person en-