

THREAT OF AUDIT PROHIBITED TO COERCE TIP
REPORTING ALTERNATIVE COMMITMENT AGREEMENTS

Pub. L. 105-206, title III, §3414, July 22, 1998, 112 Stat. 755, provided that: "The Secretary of the Treasury or the Secretary's delegate shall instruct employees of the Internal Revenue Service that they may not threaten to audit any taxpayer in an attempt to coerce the taxpayer into entering into a Tip Reporting Alternative Commitment Agreement."

MODIFICATION OF TIPS ALLOCATION METHOD

Pub. L. 99-514, title XV, §1571, Oct. 22, 1986, 100 Stat. 2765, provided that: "Effective for any payroll period beginning after December 31, 1986, an establishment may utilize the optional method of tips allocation described in the last sentence of section 31.6053-3(f)(1)(iv) of the Internal Revenue Regulations only if such establishment employs less than the equivalent of 25 full-time employees during such payroll period."

STUDY OF TIP COMPLIANCE

Pub. L. 97-248, title III, §314(c), Sept. 3, 1982, 96 Stat. 605, directed Secretary of the Treasury or his delegate to submit before Jan. 1, 1987, to Committee on Ways and Means of House of Representatives and to Committee on Finance of Senate a report with respect to tip compliance in food and beverage service industry. Such study to include, but not be limited to, an analysis of tipping patterns, tip-sharing arrangements, and tip compliance patterns.

SUBPART D—INFORMATION REGARDING HEALTH
INSURANCE COVERAGE

Sec.	
6055.	Reporting of health insurance coverage.
6056.	Certain employers required to report on health insurance coverage.

Editorial Notes

PRIOR PROVISIONS

A prior subpart D, consisting of section 6056, related to information concerning private foundations, prior to repeal by Pub. L. 96-603, §1(c), Dec. 28, 1980, 94 Stat. 3504.

AMENDMENTS

2010—Pub. L. 111-148, title X, §10108(j)(3)(G), Mar. 23, 2010, 124 Stat. 915, which directed substitution of "Certain employers" for "Large employers" in item 6056 in the table of sections for subpart D of part III of subchapter A of chapter 1, was executed to this table of sections, which is for subpart D of part III of subchapter A of chapter 61, to reflect the probable intent of Congress.

Pub. L. 111-148, title I, §1514(c), Mar. 23, 2010, 124 Stat. 258, added item 6056.

§ 6055. Reporting of health insurance coverage

(a) In general

Every person who provides minimum essential coverage to an individual during a calendar year shall, at such time as the Secretary may prescribe, make a return described in subsection (b).

(b) Form and manner of return

(1) In general

A return is described in this subsection if such return—

- (A) is in such form as the Secretary may prescribe, and
- (B) contains—
 - (i) the name, address and TIN of the primary insured and the name and TIN of

each other individual obtaining coverage under the policy,

(ii) the dates during which such individual was covered under minimum essential coverage during the calendar year,

(iii) in the case of minimum essential coverage which consists of health insurance coverage, information concerning—

(I) whether or not the coverage is a qualified health plan offered through an Exchange established under section 1311 of the Patient Protection and Affordable Care Act, and

(II) in the case of a qualified health plan, the amount (if any) of any advance payment under section 1412 of the Patient Protection and Affordable Care Act of any cost-sharing reduction under section 1402 of such Act or of any premium tax credit under section 36B with respect to such coverage, and

(iv) such other information as the Secretary may require.

For purposes of subparagraph (B)(i), in the case of any individual whose name is required to be set forth in a return under subsection (a), if the person required to make a return under such subsection is unable to collect information on the TINs of such individuals, the Secretary may allow the individual's full name and date of birth to be substituted for the name and TIN.

(2) Information relating to employer-provided coverage

If minimum essential coverage provided to an individual under subsection (a) consists of health insurance coverage of a health insurance issuer provided through a group health plan of an employer, a return described in this subsection shall include—

(A) the name, address, and employer identification number of the employer maintaining the plan,

(B) the portion of the premium (if any) required to be paid by the employer, and

(C) if the health insurance coverage is a qualified health plan in the small group market offered through an Exchange, such other information as the Secretary may require for administration of the credit under section 45R (relating to credit for employee health insurance expenses of small employers).

(c) Statements to be furnished to individuals with respect to whom information is reported

(1) In general

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—

(A) the name and address of the person required to make such return and the phone number of the information contact for such person, and

(B) the information required to be shown on the return with respect to such individual.

(2) Time for furnishing statements

The written statement required under paragraph (1) shall be furnished on or before January 31 of the year following the calendar year for which the return under subsection (a) was required to be made.

(3)¹ Alternative manner of furnishing statements

For purposes of this subsection, any person required to make a return under subsection (a) shall be treated as timely furnishing the written statement required under paragraph (1) if—

(A) such person provides clear, conspicuous, and accessible notice (at such time and in such manner as the Secretary may provide) that any individual to whom a statement would otherwise be required to be furnished under paragraph (1) may request a copy of such statement, and

(B) such person, on request of any such individual, furnishes a copy of such statement to such individual not later than the later of—

- (i) January 31 of the year following the calendar year for which the return under subsection (a) was required to be made, or
- (ii) 30 days after the date of such request.

(3)¹ Electronic delivery

An individual shall be deemed to have consented to receive the statement under this subsection in electronic form if such individual has affirmatively consented at any prior time, to the person required to make such statement, to receive such statement in electronic form. The preceding sentence shall not apply if the individual revokes such consent in writing.

(d) Coverage provided by governmental units

In the case of coverage provided by any governmental unit or any agency or instrumentality thereof, the officer or employee who enters into the agreement to provide such coverage (or the person appropriately designated for purposes of this section) shall make the returns and statements required by this section.

(e) Minimum essential coverage

For purposes of this section, the term “minimum essential coverage” has the meaning given such term by section 5000A(f).

(Added Pub. L. 111-148, title I, §1502(a), Mar. 23, 2010, 124 Stat. 250; Pub. L. 118-167, §2(a), Dec. 23, 2024, 138 Stat. 2584; Pub. L. 118-168, §§2(a), 3(b), Dec. 23, 2024, 138 Stat. 2586.)

Editorial Notes

REFERENCES IN TEXT

Sections 1311, 1402, and 1412 of the Patient Protection and Affordable Care Act, referred to in subsec. (b)(1)(B)(iii), are classified to sections 18031, 18071, and 18082, respectively, of Title 42, The Public Health and Welfare.

AMENDMENTS

2024—Subsec. (b)(1). Pub. L. 118-168, §2(a), inserted concluding provisions.

¹ So in original. Two pars. (3) have been enacted.

Subsec. (c)(3). Pub. L. 118-168, §3(b), added par. (3) relating to electronic delivery.

Pub. L. 118-167 added par. (3) relating to alternative manner of furnishing statements.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2024 AMENDMENT

Pub. L. 118-168, §2(b), Dec. 23, 2024, 138 Stat. 2586, provided that: “The amendment made by this section [amending this section] shall apply to returns the due date for which is after December 31, 2024.”

Pub. L. 118-168, §3(c), Dec. 23, 2024, 138 Stat. 2587, provided that: “The amendments made by this section [amending this section and section 6056 of this title] shall apply to statements the due date for which is after December 31, 2024.”

Pub. L. 118-167, §2(c), Dec. 23, 2024, 138 Stat. 2585, provided that: “The amendments made by this section [amending this section and section 6056 of this title] shall apply to statements with respect to returns for calendar years after 2023.”

EFFECTIVE DATE

Pub. L. 111-148, title I, §1502(e), Mar. 23, 2010, 124 Stat. 252, provided that: “The amendments made by this section [enacting this section and section 18092 of Title 42, The Public Health and Welfare, and amending section 6724 of this title] shall apply to calendar years beginning after 2013.”

§ 6056. Certain employers required to report on health insurance coverage

(a) In general

Every applicable large employer required to meet the requirements of section 4980H with respect to its full-time employees during a calendar year shall, at such time as the Secretary may prescribe, make a return described in subsection (b).

(b) Form and manner of return

A return is described in this subsection if such return—

- (1) is in such form as the Secretary may prescribe, and
- (2) contains—

(A) the name, date, and employer identification number of the employer,

(B) a certification as to whether the employer offers to its full-time employees (and their dependents) the opportunity to enroll in minimum essential coverage under an eligible employer-sponsored plan (as defined in section 5000A(f)(2)),

(C) if the employer certifies that the employer did offer to its full-time employees (and their dependents) the opportunity to so enroll—

(i) the length of any waiting period (as defined in section 2701(b)(4) of the Public Health Service Act) with respect to such coverage,

(ii) the months during the calendar year for which coverage under the plan was available,

(iii) the monthly premium for the lowest cost option in each of the enrollment categories under the plan, and

(iv) the employer share of the total allowed costs of benefits provided under the plan,

(D) the number of full-time employees for each month during the calendar year,