

United States Code

- 📁 TITLE 26 — INTERNAL REVENUE CODE
- 📁 SUBTITLE F — Procedure and Administration
- 📁 CHAPTER 61 — INFORMATION AND RETURNS
- 📁 SUBCHAPTER A — Returns and Records
- 📁 PART II — TAX RETURNS OR STATEMENTS
- 📁 SUBPART A — general requirement

26 U.S.C. § 6011. General requirement of return, statement, or list

(a) General rule — **When required by regulations** prescribed by the Secretary any person made **liable** for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.