

## § 301.6037-1

(d) *Suspension of period on assessment.* For suspension of the running of the period of limitations on the making of assessments from the date a proceeding is instituted to a date 30 days after receipt of notice from a fiduciary in any proceeding under the Bankruptcy Act or from a receiver in any other court proceeding, see section 6872 and § 301.6872-1.

(e) *Applicability.* Except as provided in paragraph (a)(1)(ii) of this section, the provisions of this section shall apply to those persons referred to in this section whose appointments, authorizations, or assignments occur on or after the date of publication of these regulations in the FEDERAL REGISTER as a Treasury decision.

(f) *Cross references.* (1) For criminal penalty for willful failure to supply information, see section 7203.

(2) For criminal penalties for willfully making false or fraudulent statements, see sections 7206 and 7207.

(3) For time for performance of acts where the last day falls on a Saturday, Sunday, or legal holiday, see section 7503 and § 301.7503-1.

[32 FR 15241, Nov. 3, 1967, as amended by T.D. 7218, 37 FR 24748, Nov. 21, 1972; T.D. 7238, 37 FR 28738, Dec. 29, 1972; T.D. 8172, 53 FR 2600, Jan. 29, 1988]

### **§ 301.6037-1 Return of electing small business corporation.**

For provisions relating to requirement of return of electing small business corporation, see § 1.6037-1 of this chapter (Income Tax Regulations).

### **§ 301.6038-1 Information returns required of U.S. persons with respect to certain foreign corporations.**

For provisions relating to information returns required of U.S. persons with respect to certain foreign corporations, see §§ 1.6038-1 and 1.6038-2 of this chapter (Income Tax Regulations).

### **§ 301.6039-1 Information returns and statements required in connection with certain options.**

For provisions relating to information returns and statements required in connection with certain options, see

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§§ 1.6039-1 and 1.6039-2 of this chapter (Income Tax Regulations).

[T.D. 7275, 38 FR 11346, May 7, 1973]

### *Information Concerning Transactions With Other Persons*

### **§ 301.6041-1 Returns of information regarding certain payments.**

For provisions relating to the requirement of returns of information regarding certain payments, see §§ 1.6041-1 to 1.6041-6, inclusive, of this chapter (Income Tax Regulations).

### **§ 301.6042-1 Returns of information regarding payments of dividends and corporate earnings and profits.**

For provisions relating to the requirement of returns of information regarding payments of dividends and corporate earnings and profits, see §§ 1.6042-1 to 1.6042-4, inclusive, of this chapter (Income Tax Regulations).

### **§ 301.6043-1 Returns regarding liquidation, dissolution, termination, or contraction.**

For provisions relating to the requirement of returns of information regarding liquidations, dissolutions, terminations, or contracts, see §§ 1.6043-1, 1.6043-2, and 1.6043-3 of this chapter (Income Tax Regulations).

[T.D. 7563, 43 FR 40222, Sept. 11, 1978]

### **§ 301.6044-1 Returns of information regarding payments of patronage dividends.**

For provisions relating to the requirement of returns of information regarding payments of patronage dividends, see §§ 1.6044-1 to 1.6044-5, inclusive, of this chapter (Income Tax Regulations).

### **§ 301.6046-1 Returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock.**

For provisions relating to requirement of returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock, see §§ 1.6046-1 to 1.6046-3, inclusive, of this chapter. (Income Tax Regulations.)