

(d) *Penalties.* (1) For the civil penalty for failure to furnish a copy of the return or claim for refund to the taxpayers (or nontaxable entity) as required under paragraphs (a) and (c) of this section, see section 6695(a) and § 1.6695-(a).

(2) For the civil penalty for failure to retain a copy of the return or claim for refund, or to retain a record as required under paragraphs (b) and (c) of this section, see section 6695(d) and § 1.6695-1(d).

(Sec. 6060(b), Internal Revenue Code of 1954 (90 Stat. 1691, (26 U.S.C. 6060(b))); sec. 7805, Internal Revenue Code of 1954 (68A Stat. 917, (26 U.S.C. 7805)))

[T.D. 7519, 42 FR 59967, Nov. 23, 1977, as amended by T.D. 7640, 44 FR 49452, Aug. 23, 1979; T.D. 7948, 49 FR 8601, Mar. 8, 1984]

**§ 1.6107-2 Form and manner of furnishing copy of return and retaining copy or record.**

(a) *In general.* The Commissioner may prescribe the form and manner of satisfying the requirements imposed by section 6107(a) and (b) and § 1.6107-1(a) and (b) in forms, instructions, or other appropriate guidance (see § 601.601(d)(2) of this chapter).

(b) *Effective date.* To the extent this section relates to section 6107(a) and § 1.6107-1(a), it applies to income tax returns and claims for refund presented to a taxpayer for signature after December 31, 2002. To the extent this section relates to section 6107(b) and § 1.6107-1(b), it applies after December 31, 2002, to returns and claims for refund for which the 3-year period described in section 6107(b) expires after December 31, 2002.

[T.D. 9119, 69 FR 15249, Mar. 25, 2004]

**§ 1.6109-1 Identifying numbers.**

(a) *Information to be furnished after April 15, 1974.* For provisions concerning the requesting and furnishing of identifying numbers with respect to returns, statements, and other documents which must be filed after April 15, 1974, see § 301.6109-1 of this chapter (Regulations on Procedure and Administration).

(b) *Information to be furnished before April 15, 1974.* For provisions concerning the requesting and furnishing of identifying numbers with respect to returns,

statements, and other documents which must be filed before April 16, 1974, see 26 CFR § 1.6109-1 (revised as of April 1, 1973).

[T.D. 7306, 39 FR 9946, Mar. 15, 1974; 39 FR 11080, Mar. 25, 1974]

**§ 1.6109-2 Income tax return preparers furnishing identifying numbers for returns or claims for refund filed after December 31, 1999.**

(a) *Furnishing identifying number—*(1) Each return of tax, or claim for refund of tax, under subtitle A of the Internal Revenue Code prepared by one or more income tax return preparers must include the identifying number of the preparer required by § 1.6695-1(b) to sign the return or claim for refund. In addition, if there is a partnership or employment arrangement between two or more preparers, the identifying number of the partnership or employer must also appear on the return or claim for refund. For the definition of the term “income tax return preparer” (or “preparer”) see section 7701(a)(36) and § 301.7701-15 of this chapter.

(2) The identifying number of a preparer who is an individual (not described in paragraph (a)(3) of this section) is that individual's social security account number, or such alternative number as may be prescribed by the Internal Revenue Service in forms, instructions, or other appropriate guidance.

(3) The identifying number of a preparer (whether an individual, corporation, or partnership) who employs or engages one or more persons to prepare the return or claim for refund (other than for the preparer) is that preparer's employer identification number.

(b) and (c) [Reserved]. For further guidance, see § 1.6109-2A(b) and (c).

(d) *Effective date.* Paragraph (a) of this section and this paragraph (d) apply to returns or claims for refund filed after December 31, 1999. For returns or claims for refund filed prior to January 1, 2000, see § 1.6109-2A(a).

[T.D. 9014, 67 FR 52863, Aug. 14, 2002]

**§ 1.6115-1 Disclosure requirements for quid pro quo contributions.**

(a) *Good faith estimate defined—*(1) *In general.* A good faith estimate of the