

Internal Revenue Code Section 6060(a)

Information returns of tax return preparers



(a) General rule.

Any person who employs a tax return preparer to prepare any return or claim for refund other than for such person at any time during a return period shall make a return setting forth the name, taxpayer identification number, and place of work of each tax return preparer employed by him at any time during such period. For purposes of this section , any individual who in acting as a tax return preparer is not the employee of another tax return preparer shall be treated as his own employer. The return required by this section shall be filed, in such manner as the Secretary may by regulations prescribe, on or before the first July 31 following the end of such return period.

(b) Alternative reporting.

In lieu of the return required by subsection (a) , the Secretary may approve an alternative reporting method if he determines that the necessary information is available to him from other sources.

(c) Return period defined.

For purposes of subsection (a) , the term 'return period' means the 12-month period beginning on July 1 of each year.