

**TITLE 26 - INTERNAL REVENUE CODE**

**Subtitle F - Procedure and Administration**

**CHAPTER 61 - INFORMATION AND RETURNS**

**Subchapter A - Returns and Records**

**PART III - INFORMATION RETURNS**

**Subpart B - Information Concerning Transactions With Other Persons**

**§ 6043A. Returns relating to taxable mergers and acquisitions**

**(a) In general**

According to the forms or regulations prescribed by the Secretary, the acquiring corporation in any taxable acquisition shall make a return setting forth—

- (1) a description of the acquisition,
- (2) the name and address of each shareholder of the acquired corporation who is required to recognize gain (if any) as a result of the acquisition,
- (3) the amount of money and the fair market value of other property transferred to each such shareholder as part of such acquisition, and
- (4) such other information as the Secretary may prescribe.

To the extent provided by the Secretary, the requirements of this section applicable to the acquiring corporation shall be applicable to the acquired corporation and not to the acquiring corporation.

**(b) Nominees**

According to the forms or regulations prescribed by the Secretary:

**(1) Reporting**

Any person who holds stock as a nominee for another person shall furnish in the manner prescribed by the Secretary to such other person the information provided by the corporation under subsection (d).

**(2) Reporting to nominees**

In the case of stock held by any person as a nominee, references in this section (other than in subsection (c)) to a shareholder shall be treated as a reference to the nominee.

**(c) Taxable acquisition**

For purposes of this section, the term “taxable acquisition” means any acquisition by a corporation of stock in or property of another corporation if any shareholder of the acquired corporation is required to recognize gain (if any) as a result of such acquisition.

**(d) Statements to be furnished to shareholders**

According to the forms or regulations prescribed by the Secretary, every person required to make a return under subsection (a) shall furnish to each shareholder whose name is required to be set forth in such return a written statement showing—

- (1) the name, address, and phone number of the information contact of the person required to make such return,
- (2) the information required to be shown on such return with respect to such shareholder, and
- (3) such other information as the Secretary may prescribe.

The written statement required under the preceding sentence shall be furnished to the shareholder on or before January 31 of the year following the calendar year during which the taxable acquisition occurred.

(Added Pub. L. 108–357, title VIII, § 805(a), Oct. 22, 2004, 118 Stat. 1573.)

---

*NB: This unofficial compilation of the U.S. Code is current as of Jan. 4, 2010 (see <http://www.law.cornell.edu/uscode/uscpri.html>).*

---

### **Effective Date**

Pub. L. 108-357, title VIII, § 805(d), Oct. 22, 2004, 118 Stat. 1574, provided that: “The amendments made by this section [enacting this section and amending section 6724 of this title] shall apply to acquisitions after the date of the enactment of this Act [Oct. 22, 2004].”