

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

§ 6050. Repealed. Pub. L. 96–167, § 5(a), Dec. 29, 1979, 93 Stat. 1276]

Section, added Pub. L. 91–172, title I, § 121(e)(1), Dec. 30, 1969, 83 Stat. 548; amended Pub. L. 94–455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, provided for a return by transferor of income producing property if the transferee was known to be an organization referred to in section 511 (a) or (b) and property had a fair market value in excess of \$50,000.

Effective Date of Repeal

Section 5(c) of Pub. L. 96–167 provided that: “The amendments made by this section [repealing this section] shall apply to transfers after the date of the enactment of this Act [Dec. 29, 1979].”