

- 📁 United States Code
 - 📁 TITLE 26 — INTERNAL REVENUE CODE
 - 📁 SUBTITLE F — Procedure and Administration
 - 📁 CHAPTER 61 — INFORMATION AND RETURNS
 - 📁 SUBCHAPTER A — Returns and Records
 - 📁 PART I — RECORDS, STATEMENTS, AND SPECIAL RETURNS
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26 U.S.C. § 6001. Notice or regulations requiring records, statements, and special returns

Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title. The only records which an employer shall be required to keep under this section in connection with charged tips shall be charge receipts, records necessary to comply with section 6053(c), and copies of statements furnished by employees under section 6053(a).