

26 USC 6011 Subversion of 31 CFR 1.35 Privacy Act

*“**General** requirement of return, statement, or list - (a) **General** rule -*

*“**When required by regulations prescribed by the Secretary***

*any **person***

made liable** for **any tax imposed by this title

or with respect to the collection thereof,

shall make a return or statement

according to** the forms and **regulations prescribed by the Secretary.

***Every person** required to make a return or statement*

shall include therein the information required by such forms or regulations.”