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[Third Party Communication:

UILC: 6071.02-00, 6047.00-00

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Number: **202346011**

Release Date: 11/17/2023

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**From:** [REDACTED]

**Sent:** Tuesday, May 17, 2022 11:28:47 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: Your help is appreciated - Form owner of the 1099-R for discussion related to possible changes to the filing deadlines

Hi ,

The information reporting requirements for the referenced form are found in IRC 6047. 6047 does not itself provide any further rules concerning the filing date beyond what is found in 6071(b). However one of the regulations concerning this section, 1.6047-1(6), does also contain a deadline for e-filing of March 31, so it is in agreement with 6071(b), and does not provide any alternate deadline, besides just noting the possibility of obtaining an extension. Moreover, 6047 is one of the code sections contained in the information reporting section referenced in 6071(b) (“subpart B of part III of this chapter”), so the March 31 deadline found in 6071(b) applies to the e-filing date for this form. 6071(b) uses prescriptive language: “returns... shall be filed on or before March 31”. Therefore, the Service cannot apply an earlier deadline without legislation. Please let me know if you have any further questions.

Best,