


## **Reg. Section 1.6041-3(p)(1)**

Payments for which no return of information is required under section 6041

...

(p) Payments made to the following persons:



(1) A corporation described in §1.6049-4(c)(1)(ii)(A), except with respect to payments made to a corporation after December 31, 1997 for attorneys' fees, and except a corporation engaged in providing medical and health care services or engaged in the billing and collecting of payments in respect to the providing of medical and health care services. However, no reporting is required where payment is made to a hospital or extended care facility described in section 501(c)(3) which is exempt from taxation under section 501(a) or to a hospital or extended care facility owned and operated by the United States, a State, the District of Columbia, a possession of the United States, or a political subdivision, agency or instrumentality of any of the foregoing. For reporting requirements as to payments by cooperatives, and to certain other payments, see sections 6042, 6044, and 6049 and the regulations thereunder in this part.

(2) An organization exempt from taxation under section 501(a), as described in §1.6049-4(c)(1)(ii)(B)(1), or an individual retirement plan, as described in §1.6049-4(c)(1)(ii)(C).

(3) The United States, as described in section 1.6049-4(c)(1)(ii)(D).

(4) A State, the District of Columbia, a possession of the United States, or any political subdivision of any of the foregoing, as described in §1.6049-4(c)(1)(ii)(E).

(5) A foreign government or political subdivision of a foreign government, as described in §1.6049-4(c)(1)(ii)(F).

(6) An international organization, as described in §1.6049-4(c)(1)(ii)(G).

(7) A foreign central bank of issue, as described in §1.6049-4(c)(1)(ii)(H) and the Bank for International Settlements.

(8) Any wholly owned agency or instrumentality of any person described in paragraph (p)(2), (3), (4), (5), (6), or (7) of this section.