

(ii) *Undeliverable electronic address.* If an electronic notice described in paragraph (a)(5)(i) of this section is returned as undeliverable, and the correct electronic address cannot be obtained from the furnisher's records or from the recipient, then the furnisher must furnish the notice by mail or in person within 30 days after the electronic notice is returned.

(iii) *Corrected statements.* If the furnisher has corrected a recipient's statement that was furnished electronically, the furnisher must furnish the corrected statement to the recipient electronically. If the recipient's statement was furnished though a Web site posting and the furnisher has corrected the statement, the furnisher must notify the recipient that it has posted the corrected statement on the Web site within 30 days of such posting in the manner described in paragraph (a)(5)(i) of this section. The corrected statement or the notice must be furnished by mail or in person if—

(A) An electronic notice of the Web site posting of an original statement or the corrected statement was returned as undeliverable; and

(B) The recipient has not provided a new e-mail address.

(6) *Access period.* Statements furnished on a Web site must be retained on the Web site through October 15 of the year following the calendar year to which the statements relate (or the first business day after such October 15, if October 15 falls on a Saturday, Sunday, or legal holiday). The furnisher must maintain access to corrected statements that are posted on the Web site through October 15 of the year following the calendar year to which the statements relate (or the first business day after such October 15, if October 15 falls on a Saturday, Sunday, or legal holiday) or the date 90 days after the corrected statements are posted, whichever is later.

(b) *Effective date.* This section applies to statements required to be furnished after February 13, 2004. Paragraph (a)(6) of this section also applies to statements required to be furnished after December 31, 2003.

[T.D. 9114, 69 FR 7570, Feb. 18, 2004]

**§ 1.6052-1 Information returns regarding payment of wages in the form of group-term life insurance.**

(a) *Requirement of reporting—(1) In general.* Every employer, who during any calendar year provides any one of his employees remuneration for services in the form of group-term life insurance on the life of such employee any part of the cost of which is to be included in such employee's gross income as provided in section 79(a), shall make a separate return on Form W-2 with respect to each such employee for such year which includes the following information:

(i) Name, address, and identifying number of the employer;

(ii) Name, address, and social security number of the employee; and

(iii) Total amount includible in the employee's gross income by reason of the provisions of section 79(a), computed as if each employee reported his income on the basis of a calendar year (determined as if the employer making such return is the only employer paying the employee remuneration in the form of group-term life insurance on his life which is includible in his gross income under section 79(a)).

Returns on Form W-2 required to be filed pursuant to the provisions of this section shall be transmitted by Form W-3. In a case where, with respect to the same employee, an employer must make a return on Form W-2 under this section and also under §31.6011(a)-4 or §31.6011(a)-5 of this chapter (Employment Tax Regulations), or under §1.6041-2 (relating to return of information as to payments to employees), such employer may make such returns on the same Form W-2 or on separate Forms W-2. In a case where an employer must file a Form W-3 under this section and also under §31.6011(a)-4 or §31.6011(a)-5 of this chapter (Employment Tax Regulations), the Form W-3 filed under such §31.6011(a)-4 or §31.6011(a)-5 shall also be used as the transmittal form for a return on Form W-2 made pursuant to the provisions of this section.

(2) *Definitions.* Terms used in subparagraph (a)(1) of this section and in section 79 and the regulations thereunder have the meaning ascribed to

them in section 79 and the regulations thereunder.

(b) *Time and place for filing*—(1) *Time for filing*—(i) *General rule.* In a case where an employer must file Forms W-3 and W-2 under this section and also under §31.6011(a)-4 or §31.6011(a)-5 of this chapter (Employment Tax Regulations), the time for filing such forms under this section shall be the same as the time (including extensions thereof) for filing such forms under §31.6011(a)-4 or §31.6011(a)-5.

(ii) *Exception.* In a case where an employer is not required to file Forms W-3 and W-2 under §31.6011(a)-4 or §31.6011(a)-5 of this chapter, returns on Forms W-3 and W-2 required under paragraph (a) of this section for any calendar year shall be filed on or before February 28 (March 31 if filed electronically) of the following year.

(iii) *Cross reference.* For extensions of time for filing returns, see section 6081 and the regulations thereunder.

(2) *Place for filing.* The returns on Forms W-3 and W-2 required under paragraph (a) of this section shall be filed pursuant to the rules contained in §31.6091-1 of this chapter (Employment Tax Regulations), relating to the place for filing certain returns.

(c) *Special rule for calendar years before 1972.* For calendar years before 1972, the provisions of this section will be deemed to have been complied with if the returns for such years were filed in accordance with the provisions of this section in effect prior to August 3, 1973, or with the instructions applicable to the appropriate forms.

(d) *Last day for filing return.* For provisions relating to the time for performance of an act when the last day prescribed for performance falls on Saturday, Sunday, or a legal holiday, see §301.7503-1 of this chapter (Regulations on Procedure and Administration).

(e) *Penalty.* For provisions relating to the penalty provided for failure to file the information returns required by this section, see section 6652 and the regulations thereunder.

[T.D. 6888, 31 FR 9205, July 6, 1966, as amended by T.D. 7284, 38 FR 20828, Aug. 3, 1973; T.D. 7580, 43 FR 60160, Dec. 26, 1978; T.D. 7623, 44 FR 28800, May 17, 1979; T.D. 8895, 65 FR 50408, Aug. 18, 2000]

**§ 1.6052-2 Statements to be furnished employees with respect to wages paid in the form of group-term life insurance.**

(a) *Requirement.* Every employer filing a return under section 6052(a) and §1.6052-1 with respect to group-term life insurance on the life of an employee shall furnish to the employee whose name is set forth in such return a written statement showing the information required by paragraph (b) of this section.

(b) *Form of statement.* The written statement required to be furnished to an employee under paragraph (a) of this section shall show:

(1) The total amount includible in the employee's gross income by reason of the provisions of section 79(a), but determined as if the employer furnishing such statement is the only employer paying the employee remuneration in the form of group-term life insurance on his life which is includible in his gross income under section 79(a).

(2) The name, address, and identifying number of the employer filing the statement.

The requirement of this section for the furnishing of a statement to an employee may be satisfied by the furnishing to such employee of a copy of the return filed pursuant to §1.6052-1 in respect of such employee. A statement shall be considered to be furnished to a person within the meaning of this section if it is mailed to such person at his last known address.

(c) *Time for furnishing statements*—(1) *In general.* Each statement required by this section to be furnished to any employee for a calendar year shall be furnished to such person after the close of that year and on or before January 31 of the following year.

(2) *Extensions of time.* For good cause shown upon written application of the employer required to furnish statements under this section, the district director may grant an extension of time not exceeding 30 days in which to furnish such statements. The application shall be addressed to the district director with whom the income tax returns of the applicant are filed and shall contain a full recital of the reasons for requesting the extension to aid the district director in determining the