

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 1824. Regulations Requiring Returns on Magnetic Media.**

(a) *In General.* The Secretary shall prescribe regulations providing standards for determining which returns must be filed electronically or on magnetic media or in other machine-readable form. The Secretary may not require returns of any tax imposed on natural persons to be other than on paper forms supplied by the Secretary.

(b) *Requirements of Regulations.* In prescribing regulations under paragraph (a), the Secretary:

(1) Shall not require any person to file returns on magnetic media unless such person is required to file at least 250 returns during the calendar year, and

(2) Shall take into account (among other relevant factors) the ability of the taxpayer to comply at reasonable cost with the requirements of such regulations.

**Source:** PL 14-35, § 4 (1824).