

EXHIBIT 16

TITLE 26 > Subtitle F > CHAPTER 61 >
Subchapter A > Part I > Section 6001

SECTION 6001 – Notice or regulations requiring records, statements, and special returns

Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the secretary deems sufficient to show whether or not such person is liable for tax under this title. The only records which an employer shall be required to keep under this section in connection with charged tips shall be charge receipts, records necessary to comply with section 6053(c), and copies of statements furnished by employees under section 6053(a).

TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > Part II >
Subpart A > Section 6011

SECTION 6011 –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.

TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > Part II >
Subpart B > Section 6012

SECTION 6012 — Persons required to make returns of income

(a) General rule

Returns with respect to income taxes under subtitle A shall be made by the following:

- (1)
 - (A) Every individual having for the taxable year gross income which equals or exceeds the exemption amount, except that a return shall not be required of an individual –

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