§ 301.6061–1 Signing of returns and other documents.

(a) In general. For provisions concerning the signing of returns and other documents, see the regulations relating to the particular tax.

(b) Method of signing. The Secretary may prescribe in forms, instructions, or other appropriate guidance the method of signing any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations.

(c) Effective dates. The rule in paragraph (a) is effective December 12, 1996.

§ 301.6062–1 Signing of corporation returns.

For provisions relating to the signing of corporation income tax returns, see §1.6062–1 of this chapter (Income Tax Regulations).

§ 301.6063–1 Signing of partnership returns.

For provisions relating to the signing of returns of partnership income, see §1.6063–1 of this chapter (Income Tax Regulations).

§ 301.6064–1 Signature presumed authentic.

An individual’s name signed to a return, statement, or other document shall be prima facie evidence for all purposes that the return, statement, or other document was actually signed by him.

§ 301.6065–1 Verification of returns.

For provisions concerning the verification of returns and other documents, see the regulations relating to the particular tax.

TIME FOR FILING RETURNS AND OTHER DOCUMENTS

§ 301.6071–1 Time for filing returns and other documents.

For provisions concerning the time for filing returns and other documents, see the regulations relating to the particular tax.

§ 301.6072–1 Time for filing income tax returns.

For provisions relating to time for filing income tax returns, see §§1.6072–1 to 1.6072–4, inclusive, of this chapter (Income Tax Regulations).

§ 301.6073–1 Time for filing declarations of estimated income tax by individuals.

For provisions relating to time for filing declarations of estimated income tax by individuals, see §§1.6073–1 to 1.6073–4, inclusive, of this chapter (Income Tax Regulations).