standing who is regulated under section 330 of title 31, United States Code.

(Aug. 16, 1954, ch. 736, 68A Stat. 748; Pub. L. 94–455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 105–206, title II, §2003(a), July 22, 1998, 112 Stat. 724; Pub. L. 116–25, title II, §2302, July 1, 2019, 133 Stat. 1013.)

Editorial Notes

REFERENCES IN TEXT

The date of the enactment of this subparagraph, referred to in subsec. (b)(3)(B), is the date of enactment of Pub. L. 116–25, which was approved July 1, 2019.

AMENDMENTS

2019—Subsec. (b)(3). Pub. L. 116–25 amended par. (3) generally. Prior to amendment, text of par. (3) read as follows: ''The Secretary shall publish guidance as appropriate to define and implement any waiver of the signature requirements or any method adopted under paragraph (1).''

1998—Pub. L. 105–206 designated existing provisions as subsec. (a), inserted subsec. heading, substituted ''Except as otherwise provided by subsection (b) and'' for ''Except as otherwise provided by'', and added subsec. (b).

1976—Pub. L. 94–455 struck out ''or his delegate'' after ''Secretary''.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105–206, title II, §2003(f), July 22, 1998, 112 Stat. 725, provided that: ''The amendments made by this section [amending this section and section 7502 of this title] shall take effect on the date of the enactment of this Act [July 22, 1998].''

§ 6062. Signing of corporation returns

The return of a corporation with respect to income shall be signed by the president, vice-president, treasurer, assistant treasurer, chief accounting officer or any other officer duly authorized so to act. In the case of a return made for a corporation by a fiduciary pursuant to the provisions of section 6012(b)(3), such fiduciary shall sign the return. The fact that an individual's name is signed on the return shall be prima facie evidence that such individual is authorized to sign the return on behalf of the corporation.

(Aug. 16, 1954, ch. 736, 68A Stat. 748.)

§ 6063. Signing of partnership returns

The return of a partnership made under section 6031 shall be signed by any one of the partners. The fact that a partner's name is signed on the return shall be prima facie evidence that such partner is authorized to sign the return on behalf of the partnership.

(Aug. 16, 1954, ch. 736, 68A Stat. 748.)

§ 6064. Signature presumed authentic

The fact that an individual's name is 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.

(Aug. 16, 1954, ch. 736, 68A Stat. 749.)

§ 6065. Verification of returns

Except as otherwise provided by the Secretary, any return, declaration, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration that it is made under the penalties of perjury.

(Aug. 16, 1954, ch. 736, 68A Stat. 749; Pub. L. 94–455, title XIX, §1906(a)(6), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1824, 1834.)

Editorial Notes

AMENDMENTS

1976—Pub. L. 94–455, §1906(a)(6), struck out provisions relating to the authority of the Secretary or his delegate to require that any return, statement, or other document to be made under provision of the internal revenue laws or regulations shall be verified by an oath.

Pub. L. 94–455, §1906(b)(13)(A), struck out ''or his delegate'' after ''Secretary''.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94–455 effective on first day of first month which begins more than ninety days after Oct. 4, 1976, see section 1906(d)(1) of Pub. L. 94–455, set out as a note under section 6013 of this title.

PART V—TIME FOR FILING RETURNS AND OTHER DOCUMENTS

Sec.
6071. Time for filing returns and other documents.
6072. Time for filing income tax returns.
[6073, 6074. Repealed.]
6075. Time for filing estate and gift tax returns.
[6076. Repealed.]

Editorial Notes

AMENDMENTS

1988—Pub. L. 100–418, title I, §1941(b)(3)(C), Aug. 23, 1988, 102 Stat. 1324, struck out item 6076 ''Time for filing return of windfall profit tax''.

1984—Pub. L. 98–369, div. A, title IV, §412(c)(2), July 18, 1984, 98 Stat. 793, struck out item 6073 ''Time for filing declarations of estimated income tax by individuals''.

1980—Pub. L. 96–223, title I, §101(c)(1)(B), Apr. 2, 1980, 94 Stat. 250, added item 6076.

1976—Pub. L. 94–455, title XIX, §1904(b)(10)(A)(iii)(II), Oct. 4, 1976, 90 Stat. 1817, struck out item 6076 ''Time for filing interest equalization tax returns''.

1968—Pub. L. 90–364, title I, §103(e)(8), June 28, 1968, 82 Stat. 264, struck out item 6074 ''Time for filing declarations of estimated income tax by corporations''.

1964—Pub. L. 88–563, §3(d), Sept. 2, 1964, 78 Stat. 845, added item 6076.

§ 6071. Time for filing returns and other documents

(a) General rule

When not otherwise provided for by this title, the Secretary shall by regulations prescribe the time for filing any return, statement, or other document required by this title or by regulations.

(b) Electronically filed information returns

Returns made under subpart B of part III of this subchapter (other than returns and statements required to be filed with respect to nonemployee compensation) which are filed electronically shall be filed on or before March 31 of