

Stat. 2095, provided that: “The Secretary of the Treasury and the Secretary of Labor shall take such steps as may be necessary to assure coordination to the maximum extent feasible between the actuarial reports required by section 6059 of the Internal Revenue Code of 1986 and by section 103(d) of title I of the Employee Retirement Income Security Act of 1974 [section 1023(d) of Title 29, Labor].”

SUBPART F—INFORMATION CONCERNING TAX  
RETURN PREPARERS

Sec.  
6060. Information returns of tax return preparers.

AMENDMENTS

2007—Pub. L. 110–28, title VIII, §8246(a)(2)(A)(iii), (iv), May 25, 2007, 121 Stat. 201, substituted “Tax Return Preparers” for “Income Tax Return Preparers” in subpart heading and “tax return preparers” for “income tax return preparers” in item 6060.

1976—Pub. L. 94–455, title XII, §1203(e), Oct. 4, 1976, 90 Stat. 1691, added subpart heading and analysis for subpart F.

**§ 6060. Information returns of tax return preparers**

**(a) General rule**

Any person who employs a tax return preparer to prepare any return or claim for refund other than for such person at any time during a return period shall make a return setting forth the name, taxpayer identification number, and place of work of each tax return preparer employed by him at any time during such period. For purposes of this section, any individual who in acting as a tax return preparer is not the employee of another tax return preparer shall be treated as his own employer. The return required by this section shall be filed, in such manner as the Secretary may by regulations prescribe, on or before the first July 31 following the end of such return period.

**(b) Alternative reporting**

In lieu of the return required by subsection (a), the Secretary may approve an alternative reporting method if he determines that the necessary information is available to him from other sources.

**(c) Return period defined**

For purposes of subsection (a), the term “return period” means the 12-month period beginning on July 1 of each year, except that the first return period shall be the 6-month period beginning on January 1, 1977, and ending on June 30, 1977.

(Added Pub. L. 94–455, title XII, §1203(e), Oct. 4, 1976, 90 Stat. 1691; amended Pub. L. 110–28, title VIII, §8246(a)(2)(A)(i), (ii), May 25, 2007, 121 Stat. 201.)

AMENDMENTS

2007—Pub. L. 110–28, §8246(a)(2)(A)(i), substituted “tax return preparers” for “income tax return preparers” in section catchline.

Subsec. (a). Pub. L. 110–28, §8246(a)(2)(A)(ii), substituted “a tax return preparer” for “an income tax return preparer” in two places, “each tax return preparer” for “each income tax return preparer”, and “another tax return preparer” for “another income tax return preparer”.

EFFECTIVE DATE OF 2007 AMENDMENT

Pub. L. 110–28, title VIII, §8246(c), May 25, 2007, 121 Stat. 203, provided that: “The amendments made by

this section [amending this section and sections 6103, 6107, 6109, 6503, 6694 to 6696, 7407, 7427, and 7701 of this title] shall apply to returns prepared after the date of the enactment of this Act [May 25, 2007].”

EFFECTIVE DATE

Section applicable to documents prepared after Dec. 31, 1976, see section 1203(j) of Pub. L. 94–455, set out as an Effective Date of 1976 Amendment note under section 7701 of this title.

PART IV—SIGNING AND VERIFYING OF  
RETURNS AND OTHER DOCUMENTS

Sec.  
6061. Signing of returns and other documents.  
6062. Signing of corporation returns.  
6063. Signing of partnership returns.  
6064. Signature presumed authentic.  
6065. Verification of returns.

**§ 6061. Signing of returns and other documents**

**(a) General rule**

Except as otherwise provided by subsection (b) and sections 6062 and 6063, any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall be signed in accordance with forms or regulations prescribed by the Secretary.

**(b) Electronic signatures**

**(1) In general**

The Secretary shall develop procedures for the acceptance of signatures in digital or other electronic form. Until such time as such procedures are in place, the Secretary may—

(A) waive the requirement of a signature for; or

(B) provide for alternative methods of signing or subscribing,

a particular type or class of return, declaration, statement, or other document required or permitted to be made or written under internal revenue laws and regulations.

**(2) Treatment of alternative methods**

Notwithstanding any other provision of law, any return, declaration, statement, or other document filed and verified, signed, or subscribed under any method adopted under paragraph (1)(B) shall be treated for all purposes (both civil and criminal, including penalties for perjury) in the same manner as though signed or subscribed.

**(3) Published guidance**

The Secretary shall publish guidance as appropriate to define and implement any waiver of the signature requirements or any method adopted under paragraph (1).

(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.)

AMENDMENTS

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”.

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.)

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”.

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.

Sec.

6072. Time for filing income tax returns.

[6073, 6074. Repealed.]

6075. Time for filing estate and gift tax returns.

[6076. Repealed.]

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 subparts B and C of part III of this subchapter which are filed electronically shall be filed on or before March 31 of the year following the calendar year to which such returns relate.

**(c) Special taxes**

**For payment of special taxes before engaging in certain trades and businesses, see section 4901 and section 5732.**

(Aug. 16, 1954, ch. 736, 68A Stat. 749; Pub. L. 85-859, title II, §204(1), Sept. 2, 1958, 72 Stat. 1428; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 105-206, title II, §2002(a), July 22, 1998, 112 Stat. 724; Pub. L. 109-59, title XI, §11125(b)(21), Aug. 10, 2005, 119 Stat. 1957.)

AMENDMENTS

2005—Subsec. (c). Pub. L. 109-59 substituted “section 5732” for “section 5142”.

1998—Subsecs. (b), (c). Pub. L. 105-206 added subsec. (b) and redesignated former subsec. (b) as (c).

1976—Subsec. (a). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

1958—Subsec. (b). Pub. L. 85-859 inserted reference to section 5142 of this title.

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 effective July 1, 2008, but inapplicable to taxes imposed for periods before such date, see section 11125(c) of Pub. L. 109-59, set out as a note under section 5002 of this title.

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-206, title II, §2002(c), July 22, 1998, 112 Stat. 724, provided that: “The amendment made by subsection (a) [amending this section] shall apply to returns required to be filed after December 31, 1999.”

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-859 effective Sept. 3, 1958, see section 210(a)(1) of Pub. L. 85-859, set out as an Effective Date note under section 5001 of this title.