

thorized 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.
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	Repealed.]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	Repealed.]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 subpart B of part III of this subchapter (other than returns and statements required to be filed with respect to non-employee compensation) 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) Returns and statements relating to employee wage information and nonemployee compensation

Forms W-2 and W-3 and any returns or statements required by the Secretary to report non-employee compensation shall be filed on or before January 31 of the year following the calendar year to which such returns relate.

##### (d) 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; Pub. L. 114-113, div. Q, title II, §201(a), (c), Dec. 18, 2015, 129 Stat. 3076.)

#### AMENDMENTS

2015—Subsec. (b). Pub. L. 114-113, §201(c), substituted “subpart B of part III of this subchapter (other than returns and statements required to be filed with respect to nonemployee compensation)” for “subparts B and C of part III of this subchapter”.

Subsecs. (c), (d). Pub. L. 114-113, §201(a), added subsec. (c) and redesignated former subsec. (c) as (d).

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 2015 AMENDMENT

Pub. L. 114-113, div. Q, title II, §201(d), Dec. 18, 2015, 129 Stat. 3076, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [amending this section and section 6402 of this title] shall apply to re-