

ment, 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 part-

ners. 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 returns and statements relating to calendar years beginning after the date of the enactment of this Act [Dec. 18, 2015].

“(2) DATE FOR CERTAIN REFUNDS.—The amendment made by subsection (b) [amending section 6402 of this title] shall apply to credits or refunds made after December 31, 2016.”

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 sub-

section (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.

**§ 6072. Time for filing income tax returns**

**(a) General rule**

In the case of returns under section 6012, 6013, or 6017 (relating to income tax under subtitle A), returns made on the basis of the calendar year shall be filed on or before the 15th day of April following the close of the calendar year and returns made on the basis of a fiscal year shall be filed on or before the 15th day of the fourth month following the close of the fiscal year, except as otherwise provided in the following subsections of this section.

**(b) Returns of partnerships and S corporations**

Returns of partnerships under section 6031 and returns of S corporations under sections 6012 and 6037 made on the basis of the calendar year shall be filed on or before the 15th day of March following the close of the calendar year, and such returns made on the basis of a fiscal year shall be filed on or before the 15th day of the third month following the close of the fiscal year. Returns required for a taxable year by section 6011(c)(2) (relating to returns of a DISC) shall be filed on or before the fifteenth day of the ninth month following the close of the taxable year.

**(c) Returns by certain nonresident alien individuals and foreign corporations**

Returns made by nonresident alien individuals (other than those whose wages are subject to withholding under chapter 24) and foreign corporations (other than those having an office or place of business in the United States or a former FSC (as defined in section 922 as in effect before its repeal by the FSC Repeal and Extraterritorial Income Exclusion Act of 2000)) under section 6012 on the basis of a calendar year shall be filed on or before the 15th day of June following the close of the calendar year and such returns made on the basis of a fiscal year shall be filed on or before the 15th day of the 6th month following the close of the fiscal year.

**(d) Returns of cooperative associations**

In the case of an income tax return of—

(1) an exempt cooperative association described in section 1381(a)(1), or

(2) an organization described in section 1381(a)(2) which is under an obligation to pay patronage dividends (as defined in section 1388(a)) in an amount equal to at least 50 percent of its net earnings from business done with or for its patrons, or which paid patronage dividends in such an amount out of the net earnings from business done with or for patrons during the most recent taxable year for which it had such net earnings,

a return made on the basis of a calendar year shall be filed on or before the 15th day of September following the close of the calendar year, and a return made on the basis of a fiscal year shall be filed on or before the 15th day of the 9th month following the close of the fiscal year.