

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 is 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.

(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; Pub. L. 113-295, div. A, title II, § 221(a)(109), Dec. 19, 2014, 128 Stat. 4053.)

Editorial Notes

AMENDMENTS

2014—Subsec. (c). Pub. L. 113-295, which directed substitution of “year.” for “year” and all that followed, was executed by substituting “year.” for “year, except that the first return period shall be the 6-month period beginning on January 1, 1977, and ending on June 30, 1977.”, to reflect the probable intent of Congress.

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”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as a note under section 1 of this title.

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

(A) In general

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

(B) Electronic signatures for disclosure authorizations to, and other authorizations of, practitioners

Not later than 6 months after the date of the enactment of this subparagraph, the Secretary shall publish guidance to establish uniform standards and procedures for the acceptance of taxpayers’ signatures appearing in electronic form with respect to any request for disclosure of a taxpayer’s return or return information under section 6103(c) to a

practitioner or any power of attorney granted by a taxpayer to a practitioner.

(C) Practitioner

For purposes of subparagraph (B), the term “practitioner” means any individual in good 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