

Internal Revenue Service, Treasury

§ 1.6071-1

partnership beginning after December 31, 1999.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 8841, 64 FR 61502, Nov. 12, 1999]

§ 1.6065-1 Verification of returns.

(a) *Persons signing returns.* If a return, declaration, statement, or other document made under the provisions of subtitle A or F of the Code, or the regulation thereunder, with respect to any tax imposed by subtitle A of the Code is required by the regulations contained in this chapter, or the form and instructions, issued with respect to such return, declaration, statement, or other document, to contain or be verified by a written declaration that it is made under the penalties of perjury, such return, declaration, statement, or other document shall be so verified by the person signing it.

(b) *Persons preparing returns—(1) In general.* Except as provided in subparagraph (2) of this paragraph, if a return, declaration, statement, or other document is prepared for a taxpayer by another person for compensation or as an incident to the performance of other services for which such person receives compensation, and the return, declaration, statement, or other document requires that it shall contain or be verified by a written declaration that it is prepared under the penalties of perjury, the preparer must so verify the return, declaration, statement, or other document. A person who renders mere mechanical assistance in the preparation of a return, declaration, statement, or other document as, for example, a stenographer or typist, is not considered as preparing the return, declaration, statement, or other document.

(2) *Exception.* The verification required by subparagraph (1) of this paragraph is not required on returns, declarations, statements, or other documents which are prepared:

(i) For an employee either by his employer or by an employee designated for such purpose by the employer, or

(ii) For an employer as a usual incident of the employment of one regularly or continuously employed by such employer.

TIME FOR FILING RETURNS AND OTHER DOCUMENTS

§ 1.6071-1 Time for filing returns and other documents.

(a) *In general.* Whenever a return, statement, or other document is required to be made under the provisions of subtitle A or F of the Code, or the regulations thereunder, with respect to any tax imposed by subtitle A of the Code, and the time for filing such return, statement, or other document is not provided for by the Code, it shall be filed at the time prescribed by the regulations contained in this chapter with respect to such return, statement, or other document.

(b) *Return for a short period.* In the case of a return with respect to tax under subtitle A of the Code for a short period (as defined in section 443), the district director or director of the Internal Revenue Service Center may, upon a showing by the taxpayer of unusual circumstances, prescribe a time for filing the return for such period later than the time when such return would otherwise be due. However, the district director or director of the Internal Revenue Service Center may not extend the time when the return for a DISC (as defined in section 992(a)(1)) must be filed, as specified in section 6072(b).

(c) *Time for filing certain information returns.* (1) For provisions relating to the time for filing returns of partnership income, see paragraph (e)(2) of § 1.6031-1.

(2) For provisions relating to the time for filing information returns by banks with respect to common trust funds, see § 1.6032-1.

(3) For provisions relating to the time for filing information returns by certain organizations exempt from taxation under section 501(a), see paragraph (e) of § 1.6033-1.

(4) For provisions relating to the time for filing returns by trusts claiming charitable deductions under section 642(c), see paragraph (c) of § 1.6034-1.

(5) For provisions relating to the time for filing information returns by officers, directors, and shareholders of foreign personal holding companies, see §§ 1.6035-1 and 1.6035-2.

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(6) For provisions relating to the time for filing information returns with respect to certain stock option transactions, see paragraph (c) of § 1.6039-1.

(7) For provisions relating to the time for filing information returns by persons making certain payments, see § 1.6041-2(a)(3) and § 1.6041-6.

(8) For provisions relating to the time for filing information returns regarding payments of dividends, see § 1.6042-2(c).

(9) For provisions relating to the time for filing information returns by corporations with respect to contemplated dissolution or liquidations, see paragraph (a) of § 1.6043-1.

(10) For provisions relating to the time for filing information returns by corporations with respect to distributions in liquidation, see paragraph (a) of § 1.6043-2.

(11) For provisions relating to the time for filing information returns with respect to payments of patronage dividends, see § 1.6044-2(d).

(12) For provisions relating to the time for filing information returns with respect to formation or reorganization of foreign corporations, see § 1.6046-1.

(13) For provisions relating to the time for filing information returns regarding certain payments of interest, see § 1.6049-4(g).

(14) For provisions relating to the time for filing information returns with respect to payment of wages in the form of group-term life insurance, see paragraph (b) of § 1.6052-1.

(15) For provisions relating to the time for filing the annual information return on Form 1042-S of the tax withheld under chapter 3 of the Code (relating to withholding of tax on nonresident aliens and foreign corporations and tax-free covenant bonds), see § 1.1461-1(c).

(16) For provisions relating to the time for filing the annual information return on Form 1042S of the tax withheld under chapter 3 of the Code (relating to withholding of tax on nonresident aliens and foreign corpora-

tions and tax-free covenant bonds), see paragraph (c) of § 1.1461-2.

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§ 1.6072-1 Time for filing returns of individuals, estates, and trusts.

(a) *In general.* Except as provided in paragraphs (b) and (c) of this section, returns of income required under sections 6012, 6013, 6014, and 6017 of individuals, estates, domestic trusts, and foreign trusts having an office or place of business in the United States (including unrelated business tax returns of such trusts referred to in section 511(b)(2)) shall be filed on or before the fifteenth day of the fourth month following the close of the taxable year.

(b) *Decedents.* In the case of a final return of a decedent for a fractional part of a year, the due date of such return shall be the fifteenth day of the fourth month following the close of the 12-month period which began with the first day of such fractional part of the year.

(c) *Nonresident alien individuals and foreign trusts.* The income tax return of a nonresident alien individual (other than one treated as a resident under section 6013 (g) or (h)) and of a foreign trust which does not have an office or place of business in the United States (including unrelated business tax returns of such trusts referred to in section 511(b)(2)) shall be filed on or before the fifteenth day of the sixth month following the close of the taxable year. However, a nonresident alien individual who for the taxable year has wages subject to withholding under chapter 24 of the Code shall file his income tax return on or before the fifteenth day of the fourth month following the close of the taxable year.

(d) *Last day for filing return.* For provisions relating to the time for filing a return where the last day for filing falls on Saturday, Sunday, or a legal holiday, see section 7503 and § 301.7503-