

Internal Revenue Service, Treasury

§ 25.6075-1

whether any payments have been made thereon, and, if so, when and in what amounts.

[T.D. 7238, 37 FR 28736, Dec. 29, 1972, as amended by T.D. 8522, 59 FR 9664, Mar. 1, 1994]

§ 25.6061-1 Signing of returns and other documents.

Any return, statement, or other document required to be made under any provision of Chapter 12 or Subtitle F of the Code or regulations prescribed thereunder with respect to any tax imposed by Chapter 12 of the Code shall be signed by the donor or other person required or duly authorized to sign in accordance with the regulations, forms, or instructions prescribed with respect to such return, statement, or other document. The person required or duly authorized to make the return may incur liability for the penalties provided for erroneous, false, or fraudulent returns. For criminal penalties see sections 7201, 7203, 7206, 7207, and 7269.

[T.D. 6600, 27 FR 4987, May 29, 1962]

§ 25.6065-1 Verification of returns.

(a) *Penalties of perjury.* If a return, statement, or other document made under the provisions of Chapter 12 or Subtitle F of the Code or the regulations thereunder with respect to any tax imposed by Chapter 12 of the Code, or the form and instructions issued with respect to such return, statement, or other document, requires that it shall contain or be verified by a written declaration that it is made under the penalties of perjury, it must be so verified by the person or persons required to sign such return, statement, or other document. In addition, any other statement or document submitted under any provision of Chapter 12 or Subtitle F of the Code or regulations thereunder with respect to any tax imposed by Chapter 12 of the Code may be required to contain or be verified by a written declaration that it is made under the penalties of perjury.

(b) *Oath.* Any return, statement, or other document required to be submitted under Chapter 12 or Subtitle F of the Code or regulations prescribed thereunder with respect to any tax im-

posed by Chapter 12 of the Code may be required to be verified by an oath.

[T.D. 6600, 27 FR 4987, May 29, 1962]

§ 25.6075-1 Returns, time for filing gift tax returns for gifts made after December 31, 1981.

(a) *In general.* Except as provided in paragraphs (b) (1) and (2) of this section, a return required to be filed under section 6019 for gifts made after December 31, 1981, must be filed on or before the 15th day of April following the close of the calendar year in which the gift was made.

(b) *Special rules—(1) Extensions.* Except as provided in paragraph (b)(2) of this section, if a taxpayer files an income tax return on the calendar year basis and the taxpayer is granted an extension of time for filing the return of income tax imposed by Subtitle A of the Internal Revenue Code, then such taxpayer shall also be deemed to have been granted an extension of time for filing the gift tax return under section 6019 for such calendar year equal to the extension of time granted for filing the income tax return. See section 6081 and the regulations thereunder for rules relating to extension of time for filing returns.

(2) *Death of donor.* Where a gift is made during the calendar year in which the donor dies, the time for filing the return made under section 6019 shall not be later than the time (including extensions) for filing the return made under section 6018 (relating to estate tax returns) with respect to such donor. In addition, should the time for filing the estate tax return fall later than the 15th day of April following the close of the calendar year, the time for filing the gift tax return shall be on or before the 15th day of April following the close of the calendar year, unless an extension (not extending beyond the time for filing the estate tax return) was granted for filing the gift tax return. If no estate tax return is required to be filed, the time for filing the gift tax return shall be on or before the 15th day of April following the close of the calendar year, unless an extension was granted for filing the gift tax return.

(c) Paragraphs (a) and (b) may be illustrated by the following examples.