

in subparagraph (1) of this paragraph for furnishing the statements required by this section.

(3) *Last day for furnishing statement.* For provisions relating to the time for performance of an act when the last day prescribed for performance falls on Saturday, Sunday, or a legal holiday, see §301.7503-1 of this chapter (Regulations on Procedure and Administration).

(d) *Special rule where Form W-2 is used.* The provisions of this paragraph shall apply notwithstanding anything to the contrary in paragraph (b) or (c) of this section. The requirement of this section for the furnishing of a statement to an employee may be satisfied by furnishing to such employee the employee's copy of Form W-2 filed pursuant to §1.6052-1 in respect of such employee. In a case where the statement furnished by an employer to an employee for purposes of complying with this section is the employee's copy of a Form W-2, then the rules in §31.6051-1 of this chapter (Employment Tax Regulations) shall apply with respect to the means and time (including extensions thereof) for furnishing such statements to the employee and making corrections on such form.

(e) *Definitions.* Terms used in this section and in section 79 and the regulations thereunder have the meaning ascribed to them in section 79 and the regulations thereunder.

(f) *Penalty.* For provisions relating to the penalty provided for failure to furnish a statement under this section, see section 6678 and the regulations thereunder.

(g) *Special rule for calendar years before 1972.* For calendar years before 1972, the provisions of this section will be deemed to have been complied with if the statements for such years were furnished in accordance with the provisions of this section in effect prior to August 3, 1973, or with the instructions applicable to the appropriate forms.

[T.D. 6888, 31 FR 9205, July 6, 1966, as amended by T.D. 7284, 38 FR 20828, Aug. 3, 1973; T.D. 7580, 43 FR 60160, Dec. 26, 1978; T.D. 7623, 44 FR 28800, May 17, 1979]

### § 1.6060-1 Reporting requirements for income tax return preparers.

(a) *In general.* (1) Each person who employs (or engages) one or more income tax return preparers to prepare any return of tax under subtitle A of the Internal Revenue Code of 1954 or claim for refund of tax under subtitle A of the Internal Revenue Code of 1954, other than for the person, at any time during a return period shall satisfy the requirements of section 6060 of the Code by:

(i) Retaining a record of the name, taxpayer identification number, and principal place of work during the return period of each income tax return preparer employed (or engaged) by the person at any time during that period; and

(ii) Making that record available for inspection upon request by the district director.

The record described in this paragraph (a) must be retained and kept available for inspection for the 3-year period following the close of the return period to which that record relates.

(2) The person may choose any form of documentation to be used under this section as a record of the preparers employed (or engaged) during a return period. However, the record must disclose on its face which individuals were employed (or engaged) as income tax return preparers during that period.

(3) For the definition of the term "income tax return preparer" (or "preparer"), see section 7701(a)(36) and §301.7701-15. For the definition of the term "return period", see paragraph (b) of this section.

(4)(i) For purposes of this section, any individual who, in acting as an income tax return preparer, is not employed by another income tax return preparer shall be treated as his (or her) own employer. Thus, a sole proprietor shall retain and make available a record with respect to himself (or herself) as provided in this section.

(ii) A partnership shall, for purposes of this section, be treated as the employer of the partners of the partnership and shall retain and make available a record with respect to the partners and others employed (or engaged)

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by the partnership as provided in this section.

(b) *Return period defined.* For purposes of this section, the term *return period* means the 12-month period beginning on July 1 of each year.

(c) *Penalty.* For the civil penalty for failure to retain and make available a record of the preparers employed (or engaged) during a return period as required under this section, or for failure to include an item in the record required to be retained and made available under this section, see § 1.6695-1(e).

[T.D. 7640, 44 FR 49451, Aug. 23, 1979]

**SIGNING AND VERIFYING OF RETURNS AND OTHER DOCUMENTS**

**§ 1.6061-1 Signing of returns and other documents by individuals.**

(a) *Requirement.* Each individual (including a fiduciary) shall sign the income tax return required to be made by him, except that the return may be signed for the taxpayer by an agent who is duly authorized in accordance with paragraph (a)(5) or (b) of § 1.6012-1 to make such return. Other returns, statements, or documents required under the provisions of subtitle A or F of the Code or of the regulations thereunder to be made by any person with respect to any tax imposed by subtitle A of the Code shall be signed in accordance with any regulations contained in this chapter, or any instructions, issued with respect to such returns, statements, or other documents.

(b) *Cross references.* For provisions relating to the signing of returns, statements, or other documents required to be made by corporations and partnerships with respect to any tax imposed by subtitle A of the Code, see §§ 1.6062-1 and 1.6063-1, respectively. For provisions relating to the making of returns by agents, see paragraphs (a)(5) and (b) of § 1.6012-1; and to the making of returns for minors and persons under a disability, see paragraph (a)(4) of § 1.6012-1 and paragraph (b) of § 1.6012-3.

[T.D. 7332, 39 FR 44232, Dec. 23, 1974]

**§ 1.6062-1 Signing of returns, statements, and other documents made by corporations.**

(a) *Returns—(1) In general.* Returns required to be made by corporations

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, shall be signed for the corporation by the president, vice-president, treasurer, assistant treasurer, chief accounting officer, or any other officer duly authorized to sign such returns. It is not necessary that the corporate seal be affixed to the return. Spaces provided on return forms for affixing the corporate seal are for the convenience of corporations required by charter, or by law of the jurisdiction in which they are incorporated, to affix their corporate seals in the execution of instruments.

(2) *By fiduciaries.* A return with respect to income required to be made for a corporation by a fiduciary, pursuant to the provisions of section 6012(b)(3), shall be signed by such fiduciary. See paragraph (b)(4) of § 1.6012-3.

(3) *By agents.* A return with respect to income required to be made by an agent for a foreign corporation shall be signed by such agent. See paragraph (g) of § 1.6012-2.

(b) *Statements and other documents.* Statements and other documents required to be made by or for corporations under the provisions of subtitle A or F of the Code, or the regulations thereunder, with respect to any tax imposed by subtitle A, shall be signed in accordance with the regulations contained in this chapter, or the forms and instructions, issued with respect to such statements or other documents.

(c) *Evidence of authority to sign.* An individual's signature on a return, statement, or other document made by or for a corporation shall be prima facie evidence that such individual is authorized to sign such return, statement, or other document.

(d) *Related provisions.* For the rules relating to the verification of returns, see § 1.6065-1.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 7293, 38 FR 32804, Nov. 28, 1973]

**§ 1.6063-1 Signing of returns, statements, and other documents made by partnerships.**

(a) *In general.* Returns, statements, and other documents required to be