

**§ 1.6061-1**

**26 CFR Ch. I (4-1-08 Edition)**

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