

**§ 25.6061-1**

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

which incorporated and the date of incorporation, or if the stock is listed, the principal exchange upon which sold. Description of notes shall include name of maker, date on which given, date of maturity, amount of principal, amount of principal unpaid, rate of interest and whether simple or compound, and date to which interest has been paid. If the gift of property includes accrued income thereon to the date of the gift, the amount of such accrued income shall be separately set forth. Description of the seller's interest in land contracts transferred shall include name of buyer, date of contract, description of property, sale price, initial payment, amounts of installment payments, unpaid balance of principal, interest rate and date prior to gift to which interest has been paid. Description of life insurance policies shall show the name of the insurer and the number of the policy. In describing an annuity, the name and address of the issuing company shall be given, or, if payable out of a trust or other fund, such a description as will fully identify the trust or fund. If the annuity is payable for a term of years, the duration of the term and the date on which it began shall be given, and if payable for the life of any person, the date of birth of that person shall be stated. Judgments shall be described by giving the title of the cause and the name of the court in which rendered, date of judgment, name and address of judgment debtor, amount of judgment, rate of interest to which subject, and by stating 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 imposed 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