

signed on the return shall be prima facie evidence that such partner is authorized to sign the return on behalf of the partnership.

SEC. 6064. SIGNATURE PRESUMED AUTHENTIC.

The fact that an individual's name is signed to a return, statement, or other document shall be prima facie evidence for all purposes that the return, statement, or other document was actually signed by him.

SEC. 6065. VERIFICATION OF RETURNS.

(a) **PENALTIES OF PERJURY.**—Except as otherwise provided by the Secretary or his delegate, any return, declaration, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration that it is made under the penalties of perjury.

(b) **OATH.**—The Secretary or his delegate may by regulations require that any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall be verified by an oath. This subsection shall not apply to returns and declarations with respect to income taxes made by individuals.

PART V—TIME FOR FILING RETURNS AND OTHER DOCUMENTS

Sec. 6071. Time for filing returns and other documents.

Sec. 6072. Time for filing income tax returns.

Sec. 6073. Time for filing declarations of estimated income tax by individuals.

Sec. 6074. Time for filing declarations of estimated income tax by corporations.

Sec. 6075. Time for filing estate and gift tax returns.

SEC. 6071. TIME FOR FILING RETURNS AND OTHER DOCUMENTS.

(a) **GENERAL RULE.**—When not otherwise provided for by this title, the Secretary or his delegate shall by regulations prescribe the time for filing any return, statement, or other document required by this title or by regulations.

(b) **SPECIAL TAXES.**—

For payment of special taxes before engaging in certain trades and businesses, see section 4901.

SEC. 6072. TIME FOR FILING INCOME TAX RETURNS.

(a) **GENERAL RULE.**—In the case of returns under section 6012, 6013, 6017, or 6031 (relating to income tax under subtitle A), returns made on the basis of the calendar year shall be filed on or before the 15th day of April following the close of the calendar year and returns made on the basis of a fiscal year shall be filed on or before the 15th day of the fourth month following the close of the fiscal year, except as otherwise provided in the following subsections of this section.

(b) **RETURNS OF CORPORATIONS.**—Returns of corporations under section 6012 made on the basis of the calendar year shall be filed on or before the 15th day of March following the close of the calendar year, and such returns made on the basis of a fiscal year shall be filed on or before the 15th day of the third month following the close of the fiscal year.

(c) **RETURNS BY CERTAIN NONRESIDENT ALIEN INDIVIDUALS AND FOREIGN CORPORATIONS.**—Returns made by nonresident alien in-