

Internal Revenue Service, Treasury

§ 301.6020-1

the application of the short year rules in paragraph (d)(5) of this section, which is applicable for taxable years ending on or after November 13, 2007.

[T.D. 9363, 72 FR 63811, Nov. 13, 2007]

Income Tax Returns

§ 301.6012-1 Persons required to make returns of income.

For provisions with respect to persons required to make returns of income, see §§1.6012-1 to 1.6012-4, inclusive, of this chapter (Income Tax Regulations).

§ 301.6013-1 Joint returns of income tax by husband and wife.

For provisions with respect to joint returns of income tax by husband and wife, see §§1.6013-1 to 1.6013-7, inclusive, of this chapter (Income Tax Regulations).

[32 FR 15241, Nov. 3, 1967, as amended by T.D. 7670, 45 FR 6932, Jan. 31, 1980]

§ 301.6014-1 Income tax return—tax not computed by taxpayer.

For provisions relating to the election not to show on an income tax return the amount of tax due in connection therewith, see §§1.6014-1 and 1.6014-2 of this chapter (Income Tax Regulations).

[T.D. 7102, 36 FR 5498, Mar. 24, 1971]

§ 301.6015-1 Declaration of estimated income tax by individuals.

For provisions relating to requirements of declarations of estimated income tax by individuals, see §§1.6015 (a)-1 through 1.6015 (j)-1 of this chapter (Income Tax Regulations).

[T.D. 7427, 41 FR 34033, Aug. 12, 1976]

§ 301.6016-1 Declarations of estimated income tax by corporations.

For provisions concerning the requirement of declarations of estimated income tax by corporations, see §§1.6016-1 to 1.6016-4, inclusive, of this chapter (Income Tax Regulations).

§ 301.6017-1 Self-employment tax returns.

For provisions relating to the requirement of self-employment tax re-

turns, see §1.6017-1 of this chapter (Income Tax Regulations).

Estate and Gift Tax Returns

§ 301.6018-1 Estate tax returns.

For provisions relating to requirement of estate tax returns, see §§20.6018-1 to 20.6018-4, inclusive, of this chapter (Estate Tax Regulations).

§ 301.6019-1 Gift tax returns.

For provisions relating to requirement of gift tax returns, see §§25.6019-1 to 25.6019-4, inclusive, of this chapter (Gift Tax Regulations).

Miscellaneous Provisions

§ 301.6020-1 Returns prepared or executed by the Commissioner or other Internal Revenue Officers.

(a) *Preparation of returns*—(1) *In general.* If any person required by the Internal Revenue Code or by the regulations to make a return fails to make such return, it may be prepared by the Commissioner or other authorized Internal Revenue Officer or employee provided such person consents to disclose all information necessary for the preparation of such return. The return upon being signed by the person required to make it shall be received by the Commissioner as the return of such person.

(2) *Responsibility of person for whom return is prepared.* A person for whom a return is prepared in accordance with paragraph (a)(1) of this section shall for all legal purposes remain responsible for the correctness of the return to the same extent as if the return had been prepared by him.

(b) *Execution of returns*—(1) *In general.* If any person required by the Internal Revenue Code or by the regulations to make a return (other than a declaration of estimated tax required under section 6654 or 6655) fails to make such return at the time prescribed therefore, or makes, willfully or otherwise, a false, fraudulent or frivolous return, the Commissioner or other authorized Internal Revenue Officer or employee shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise. The Commissioner or other authorized Internal Revenue Officer or