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TITLE 26--INTERNAL REVENUE CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE
TREASURY-- (Continued)

PART 301--PROCEDURE AND ADMINISTRATION

Sec. 301.6020-1 Returns prepared or executed by district directors or other internal revenue officers.

(a) Preparation of returns--(1) In general. If any person required by the Code or by the regulations prescribed thereunder to make a return fails to make such return, it may be prepared by the district director 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 district director 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 subparagraph (1) of this paragraph 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 any internal revenue law or by the regulations prescribed thereunder to make a return (other than a declaration of estimated tax required under section 6015 or 6016) fails to make such return at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the district director 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.

(2) Status of returns. Any return made in accordance with subparagraph (1) of this paragraph and subscribed by the district director or other authorized internal revenue officer or employee shall be prima facie good and sufficient for all legal purposes.



(3) Deficiency procedures. For deficiency procedures in the case of income, estate, and gift taxes, see sections 6211 to 6216, inclusive, and Secs. 301.6211-1 to 301.6215-1, inclusive.

(c) Cross references. (1) For provisions that a return executed by a district director or other authorized internal revenue officer or employee will not start the running of the period of limitations [[Page 22]] on assessment and collection, see section 6501(b)(3) and paragraph (c) of Sec. 301.6501(b)-1.

(2) For additions to the tax and additional amounts for failure to file returns, see section 6651 and Sec. 301.6651-1, and section 6652 and Sec. 301.6652-1, respectively.

(3) For additions to the tax for failure to pay tax, see section 6653 and Sec. 301.6653-1.

(4) For criminal penalties for willful failure to make returns, see sections 7201, 7202, and 7203.

(5) For criminal penalties for willfully making false or fraudulent returns, see sections 7206 and 7207.

(6) For authority to examine books and witnesses, see section 7602 and Sec. 301.7602-1.