

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1807. Tax Forms

(a) The Secretary shall prescribe the forms for all returns required to be furnished under the provisions of this Division or provide for other methods of filing returns and may provide in such forms for the giving of such information as may be deemed necessary or advisable. All information required by the form of any return must be included in the return by the person, employer, company, or business responsible for making the return. No return shall be complete unless and until it is signed by or for the employer, business or other person liable to make the return, or by someone authorized to do so on behalf of such employer, business or other person. Every return shall be signed by a natural person. The Secretary may develop procedures for the acceptance of signatures in digital or other electronic form.

(b) Except as otherwise provided by the Secretary, any return, declaration, statement, or other document required to be made under any provision of this Division or regulations shall contain or be verified by a written declaration that it is made under the penalty or penalties of perjury.

(c) The Secretary may require that, if any person or persons actually prepare or sign a return for another employer, business or other person, a form stating those facts and authorizing that person to sign the return be signed by the person so preparing or signing the return, and the employer, business or other person in whose name the return is filed. The Secretary may by regulations define the classes of persons to whom this provision shall apply.

Source: PL 3-11, § 807; repealed and reenacted by PL 14-35, § 4 (1807).