

TITLES OF UNITED STATES CODE

- *1. General Provisions
 - 2. The Congress
- *3. The President
- *4. Flag and Seal, Seat of Government, and the States
- *5. Government Organization and Employees and Appendix
- †6. [Surety Bonds]
 - 7. Agriculture
 - 8. Aliens and Nationality
- *9. Arbitration
- *10. Armed Forces; and Appendix
- *11. Bankruptcy; and Appendix
 - 12. Banks and Banking
- *13. Census
- *14. Coast Guard
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- 16. Conservation
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- *18. Crimes and Criminal Procedure; and Appendix
 - 19. Customs Duties
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 - 22. Foreign Relations and Intercourse
- *23. Highways
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 - 25. Indians
- 26. Internal Revenue Code
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- *28. Judiciary and Judicial Procedure; and Appendix
- 29. Labor
- 30. Mineral Lands and Mining
- *31. Money and Finance
- *32. National Guard
- 33. Navigation and Navigable Waters
- ‡34. [Navy]
- *35. Patents
- 36. Patriotic Societies and Observances
- *37. Pay and Allowances of the Uniformed Service
 - *38. Veterans' Benefits
- *39. Postal Service
- 40. Public Buildings, Property, and Works
 - 41. Public Contracts
 - 42. The Public Health and Welfare
 - 43. Public Lands
- *44. Public Printing and Documents
- 45. Railroads
- 46. Shipping
- 47. Telegraphs, Telephones and Radiotelegraphs
- 48. Territories and Insular Possessions
- *49. Transportation; and Appendix
- 50. War and National Defense; and Appendix

*This title has been enacted as law. However, an Appendix to this title has not been enacted as law.

†This title was enacted as law and has been repealed by the enactment of Title 31.

‡This title has been eliminated by an enactment of Title 10.

Internal Revenue CodeInformation and returnsCode Sec. 6065

Sec. 6065 Verification of returns. Except as otherwise provided by the Secretary, 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.**

In '76 P.L. 94-455, Sec. 1906(a)(6), deleted subsec. (b) and deleted the heading of subsec. (a) effective 2/1/77.

Prior to deletion subsec. (b) read as follows:

“(b)Oath

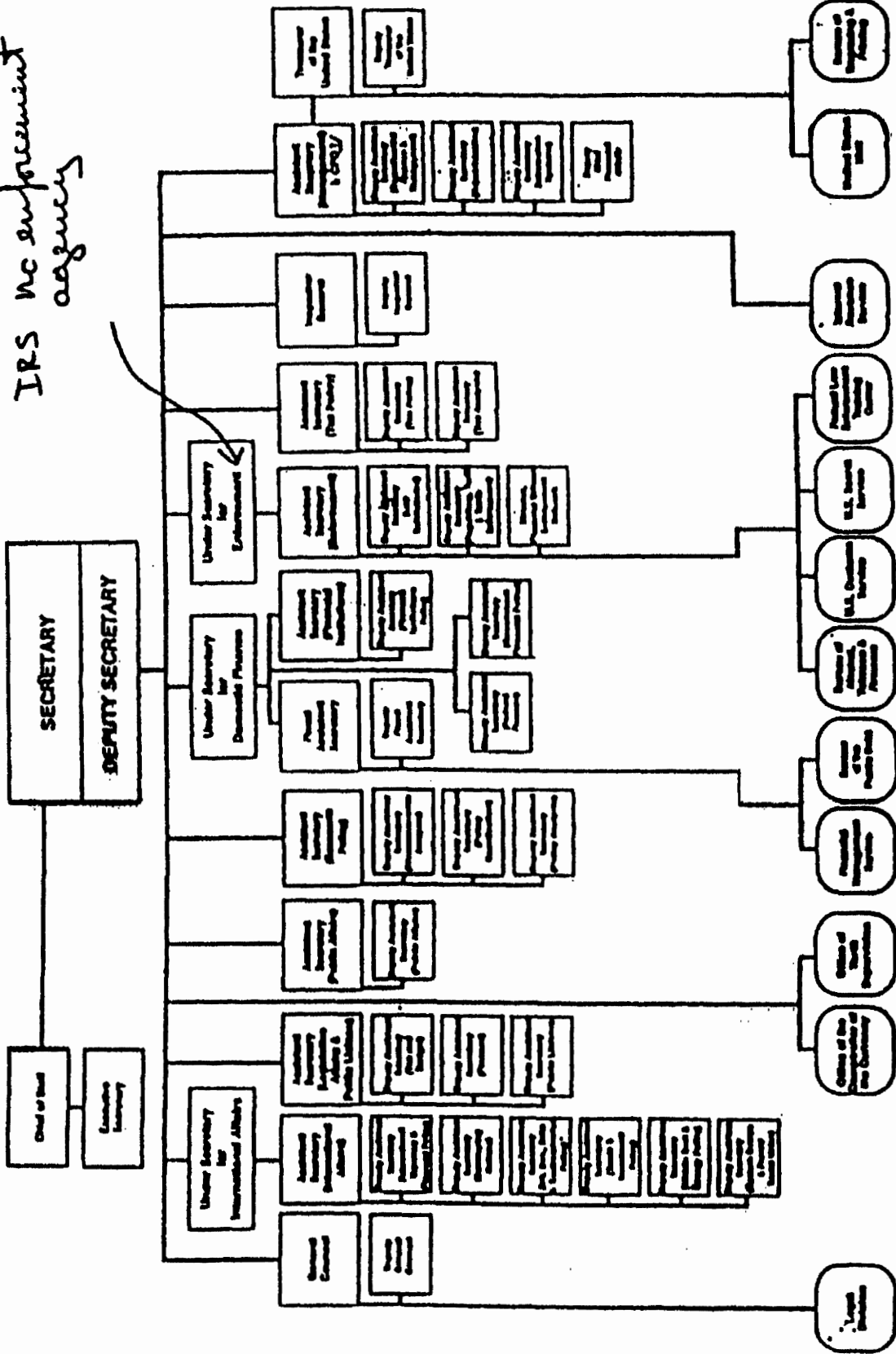
“The Secretary or his delegate may by regulations require that any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall be verified by an oath. **This subsection shall not apply to returns and declarations with respect to income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

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05-04-95

Attachment

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Robert E. Rubin
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