

United States Code

-  **TITLE 26 — INTERNAL REVENUE CODE**
-  **SUBTITLE F — Procedure and Administration**
-  **CHAPTER 61 — INFORMATION AND RETURNS**
-  **SUBCHAPTER A — Returns and Records**
-  **PART V — TIME FOR FILING RETURNS AND OTHER DOCUMENTS**

26 U.S.C. § 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.