

### Internal Revenue Code Section 6071(b)

#### Time for filing returns and other documents

(a) General rule.

When not otherwise provided for by this title, the Secretary shall by regulations prescribe the time for filing any return, statement, or other document required by this title or by regulations.



(b) Electronically filed information returns.

Returns made under subpart B of part III of this subchapter (other than returns and statements required to be filed with respect to nonemployee compensation) which are filed electronically shall be filed on or before March 31 of the year following the calendar year to which such returns relate.

(c) Returns and statements relating to employee wage information and nonemployee compensation.

Forms W-2 and W-3 and any returns or statements required by the Secretary to report nonemployee compensation shall be filed on or before January 31 of the year following the calendar year to which such returns relate.

(d) Special taxes.

For payment of special taxes before engaging in certain trades and businesses, see section 4901 and section 5732 .