26 USC SECTION 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 is made under the penalties of perjury.

NOTE: In the fine print there is reference to the following:

“Prior to deletion, subsection (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.”

This statement can be found in 26 USC Section 6065, page 9,069 in the July, 1999 edition of The Complete Internal Revenue Code published and copyrighted by Research Institute of America.

NOTE:

Congress does not ‘delete’ laws; Congress will either amend, repeal or revoke laws. In the hardcopy edition of Title 26, the section 6065 (b) Oath was deleted by someone or some person without the approval of Congress.

If a section of a Statute is 'deleted' by a party other than Congress, then that portion of the Statute is still in effect until Congress ‘amends, repeals, or revokes’ the Statute or the Section of the Statute.

* pertinent sections presented