chapter 24 of the Code shall file his income tax return on or before the fifteenth day of the fourth month following the close of the taxable year.

(d) Last day for filing return. For provisions relating to the time for filing a return where the last day for filing falls on Saturday, Sunday, or a legal holiday, see section 7503 and §301.7503-1 of this chapter (Regulations on Procedure and Administration).


§1.6072–2 Time for filing returns of corporations.

(a) Domestic and certain foreign corporations. The income tax return required under section 6012 of a domestic corporation or of a foreign corporation having an office or place of business in the United States shall be filed on or before the fifteenth day of the third month following the close of the taxable year.

(b) Foreign corporations not having an office or place of business in the United States. The income tax return of a foreign corporation which does not have an office or place of business in the United States shall be filed on or before the fifteenth day of the sixth month following the close of the taxable year.

(c) Exempt organizations. For taxable years beginning after November 10, 1978, the income tax return required under section 6012 and §1.6012–2(e) of an organization exempt from taxation under section 501(a)(other than an employee’s trust under section 401(a)) shall be filed on or before the fifteenth day of the fifth month following the close of the organization’s taxable year.

(d) Cooperative organizations. The income tax return of the following cooperative organizations shall be filed on or before the fifteenth day of the ninth month following the close of the taxable year:

(1) A farmers’, fruit growers’, or like association, organized and operated in compliance with the requirements of section 521 and §1.521–1; and

(2) For a taxable year beginning after December 31, 1962, a corporation described in section 1381(a)(2), which is under a valid enforceable written obligation to pay patronage dividends (as defined in section 1388(a) and paragraph (a) of §1.1388–1) in an amount equal to at least 50 percent of its net earnings from business done with or for its patrons, or which paid patronage dividends in such an amount out of the net earnings from business done with or for patrons during the most recent taxable year for which it had such net earnings. Net earnings for this purpose shall not be reduced by any taxes imposed by Subtitle A of the Code and shall not be reduced by dividends paid on capital stock or other proprietary interest.

(e) DISC’s and former DISC’s. The return required under section 6011(c)(2) of a corporation which is a DISC (as defined in section 992(a) shall be filed on or before the 15th day of the 9th month following the close of the taxable year. For the rule that a DISC may not have an extension of time in which to file such return, see §§1.6071–1(b), 1.6081–1(a), and 1.6081–3(e). The return required under §1.6011–2(b)(1) by a former DISC shall be filed at the time it is required to file its income tax return.

(f) Cross references. For provisions relating to the time for filing a return where the last day for filing falls on Saturday, Sunday, or a legal holiday, see section 7503 and §301.7503–1 of this chapter (Regulations on Procedure and Administration). For provisions relating to the fixing of a later time for filing in the case of a return for a short period, see paragraph (b) of §1.6071–1. For provisions relating to time for filing consolidated returns and separate returns for short periods not included in consolidated returns, see §§1.1502–75 and 1.1502–76.


§1.6072–3 Income tax due dates postponed in case of China Trade Act corporations.

(a) With respect to a taxable year beginning after December 31, 1948, and
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(a) Individuals other than farmers or fishermen. Declarations of estimated tax for the calendar year shall be made on or before April 15th of such calendar year by every individual whose anticipated income for the year meets the requirements of section 6015(a). If, however, the requirements necessitating the filing of the declaration are first met, in the case of an individual on the calendar year basis, after April 1st, but before June 2d of the calendar year, the declaration must be filed on or before June 15th; if such requirements are first met after June 1st and before September 2d, the declaration must be filed on or before September 15th; and if such requirements are first met after September 1st, the declaration must be filed on or before January 15th of the succeeding calendar year. In the case of an individual on the fiscal year basis, see § 1.6073–2. A special rule applies to nonresident aliens who do not have wages subject to withholding under Chapter 24 of the Code, and are not treated as residents under section 6013(g) or (h) of the Code. For taxable years beginning after December 31, 1976, these aliens are not required to file a declaration of estimated tax before June 15th.

(b) Returns of tax on transfers to avoid income tax. For the time for filing returns of tax under Chapter 5 of the Code, see §1.1494–1.


§ 1.6073–1 Time and place for filing declarations of estimated income tax by individuals.

(a) Individuals other than farmers or fishermen. Declarations of estimated tax for the calendar year shall be made on or before April 15th of such calendar year by every individual whose anticipated income for the year meets the requirements of section 6015(a). If, however, the requirements necessitating the filing of the declaration are first met, in the case of an individual on the calendar year basis, after April 1st, but before June 2d of the calendar year, the declaration must be filed on or before June 15th; if such requirements are first met after June 1st and before September 2d, the declaration must be filed on or before September 15th; and if such requirements are first met after September 1st, the declaration must be filed on or before January 15th of the succeeding calendar year. In the case of an individual on the fiscal year basis, see § 1.6073–2. A special rule applies to nonresident aliens who do not have wages subject to withholding under Chapter 24 of the Code and are not treated as residents under section 6013(g) or (h) of the Code. For taxable years beginning after December 31, 1976, these aliens are not required to file a declaration of estimated tax before June 15th.

(b) Returns of tax on transfers to avoid income tax. For the time for filing returns of tax under Chapter 5 of the Code, see §1.1494–1.


§ 1.6073–1 Time and place for filing declarations of estimated income tax by individuals.

(a) Individuals other than farmers or fishermen. Declarations of estimated tax for the calendar year shall be made on or before April 15th of such calendar year by every individual whose anticipated income for the year meets the requirements of section 6015(a). If, however, the requirements necessitating the filing of the declaration are first met, in the case of an individual on the calendar year basis, after April 1st, but before June 2d of the calendar year, the declaration must be filed on or before June 15th; if such requirements are first met after June 1st and before September 2d, the declaration must be filed on or before September 15th; and if such requirements are first met after September 1st, the declaration must be filed on or before January 15th of the succeeding calendar year. In the case of an individual on the fiscal year basis, see § 1.6073–2. A special rule applies to nonresident aliens who do not have wages subject to withholding under Chapter 24 of the Code and are not treated as residents under section 6013(g) or (h) of the Code. For taxable years beginning after December 31, 1976, these aliens are not required to file a declaration of estimated tax before June 15th.

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§ 1.6073–1 Time and place for filing declarations of estimated income tax by individuals.

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(b) Returns of tax on transfers to avoid income tax. For the time for filing returns of tax under Chapter 5 of the Code, see §1.1494–1.