

(3) Remit the amount of the properly estimated unpaid tax liability on or before the date prescribed for payment.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the withholding agent or intermediary a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the withholding agent or intermediary's last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(e) *Penalties.* See section 6651 for failure to file a return or failure to pay an amount shown as tax on the return.

(f) *Effective/applicability dates.* This section is applicable for applications for an automatic extension of time to file the withholding tax return for U.S. source income of foreign persons return filed after July 1, 2008.

[T.D. 9407, 73 FR 37367, July 1, 2008]

§ 1.6081-11 Automatic extension of time for filing certain employee plan returns.

(a) *In general.* An administrator or sponsor of an employee benefit plan required to file a return under the provisions of chapter 61 or the regulations under that chapter on Form 5500 (series), "Annual Return/Report of Employee Benefit Plan," will be allowed an automatic extension of time to file the return until the 15th day of the third month following the date prescribed for filing the return if the administrator or sponsor files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), an administrator or sponsor must—

(1) Submit a complete application on Form 5558, "Application for Extension of Time To File Certain Employee Plan Returns," or in any other manner as

may be prescribed by the Commissioner; and

(2) File the application with the Internal Revenue Service office designated in the application's instructions on or before the date prescribed for filing the information return.

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the administrator or sponsor a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 5558 or to the administrator or sponsor's last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(d) *Penalties.* See sections 6652, 6692, and the Employee Retirement Income Security Act of 1974 for penalties for failure to file a timely and complete Form 5500.

(e) *Effective/applicability dates.* This section is applicable for applications for an automatic extension of time to file Forms 5500 for plan years ending after July 1, 2008.

[T.D. 9407, 73 FR 37368, July 1, 2008]

PLACE FOR FILING RETURNS OR OTHER DOCUMENTS

§ 1.6091-1 Place for filing returns or other documents.

(a) *In general.* Except as provided in § 1.6091-4, whenever a return, statement, or other document is required to be made under the provisions of subtitle A or F of the Code, or the regulations thereunder, with respect to any tax imposed by subtitle A of the Code, and the place for filing such return, statement, or other document is not provided for by the Code, it shall be filed at the place prescribed by the regulations contained in this chapter.

(b) *Place for filing certain information returns.* (1) For the place for filing returns of partnership income, see paragraph (e)(1) of § 1.6031(a)-1.

(2) For the place for filing information returns by banks with respect to common trust funds, see § 1.6032-1.

(3) For the place for filing information returns by certain organizations

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exempt from taxation under section 501(a), see paragraph (e) of §1.6033-1.

(4) For the place for filing information returns by trusts claiming charitable deductions under section 642(c), see paragraph (c) of §1.6034-1.

(5) For the place for filing information returns by officers, directors, and shareholders of foreign personal holding companies, see §1.6035-1.

(6) For the place for filing information returns relating to certain stock option transactions, see paragraph (c) of §1.6039-1.

(7) For the place for filing returns of information reporting certain payments, see paragraph (a)(5) of §1.6041-2 and §1.6041-6.

(8) For the place for filing returns of information regarding payments of dividends, see paragraph (c) of §1.6042-2 (relating to returns for calendar years after 1962).

(9) For the place for filing information returns by corporations relating to contemplated dissolution or liquidation, see paragraph (a) of §1.6043-1.

(10) For the place for filing information returns by corporations relating to distributions in liquidation, see paragraph (a) of §1.6043-2.

(11) For the place for filing returns of information regarding payments of patronage dividends, see paragraph (d) of §1.6044-2.

(12) For the place for filing information returns relating to formation or reorganization of foreign corporations, see paragraph (j)(2) of §1.6046-1.

(13) For the place for filing information returns regarding certain payments of interest, see paragraph (c) of §1.6049-1.

(14) For the place for filing information returns with respect to payment of wages in the form of group-term life insurance, see paragraph (b) of §1.6052-1.

(15) For the place for filing information returns on Forms 1042-S with respect to certain amounts paid to foreign persons, see instructions to the form.

(16) For the place for filing information returns on Form 5074 with respect to the allocation of individual income tax to Guam, see paragraph (b)(3) of §1.935-1 and paragraph (d) of §301.7654-

1 of this chapter (Regulations on Procedure and Administration).

(17) For the place for filing information returns on Form 8805, "Foreign Partner's Information Statement of Section 1446 Withholding Tax," with respect to certain amounts paid on behalf of foreign partners, see the instructions to the form.

(c) *Effective/Applicability date.* Paragraph (b)(17) of this section shall apply to partnership taxable years beginning after *April 29, 2008*.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 6887, 31 FR 8814, June 24, 1966; T.D. 6922, 32 FR 8713, June 17, 1967; T.D. 7284, 38 FR 20829, Aug. 3, 1973; T.D. 7385, 40 FR 50264, Oct. 29, 1975; T.D. 8734, 62 FR 53493, Oct. 14, 1997; T.D. 9156, 69 FR 55744, Sept. 16, 2004; T.D. 9394, 73 FR 23085, Apr. 29, 2008]

§ 1.6091-2 Place for filing income tax returns.

Except as provided in §1.6091-3 (relating to certain international income tax returns) and §1.6091-4 (relating to exceptional cases):

(a) *Individuals, estates, and trusts.* (1) Except as provided in paragraph (c) of this section, income tax returns of individuals, estates, and trusts shall be filed with any person assigned the responsibility to receive returns at the local Internal Revenue Service office that serves the legal residence or principal place of business of the person required to make the return.

(2) An individual employed on a salary or commission basis who is not also engaged in conducting a commercial or professional enterprise for profit on his own account does not have a "principal place of business" within the meaning of this section.

(b) *Corporations.* Except as provided in paragraph (c) of this section, income tax returns of corporations shall be filed with any person assigned the responsibility to receive returns in the local Internal Revenue Service office that serves the principal place of business or principal office or agency of the corporation.

(c) *Returns filed with service centers.* Notwithstanding paragraphs (a) and (b) of this section, whenever instructions applicable to income tax returns provide that the returns be filed with a service center, the returns must be so