

except that in the case of a short taxable year ending after November 30, 1964, the declaration shall be filed on or before the 15th day of the last month of the short taxable year if the requirements of section 6016(a) are first met before the first day of such last month and the date specified in such paragraph (b) as applicable is not within the short taxable year. See § 1.6016-4, relating to the requirement of a declaration in the case of a short taxable year, and paragraph (b) of § 1.6154-2, relating to the time for payment of the estimated tax in case of a short taxable year.

(2) *Examples.* The application of the provisions of this paragraph may be illustrated by the following examples:

*Example 1.* A corporation filing on a calendar year basis which changes to a fiscal year beginning September 1, 1965, will have a short taxable year beginning January 1, 1965, and ending August 31, 1965. If the requirements of section 6016(a) are met before April 1, 1965 (the 1st day of the 4th month), the declaration of estimated tax must be filed on or before April 15, 1965 (the 15th day of the 4th month).

*Example 2.* If, in the first example, the corporation first meets the requirements of section 6016(a) during July 1965, then the requirements of section 6016(a) were met before the first day of the last month of the short taxable year, and a declaration of estimated tax is required to be filed on or before August 15, 1965, for the short taxable year. However, if the corporation does not meet the requirements of section 6016(a) until August 1, 1965, then the requirements of section 6016(a) were not met before the first day of the last month of the short taxable year, and no declaration of estimated tax is required to be filed for the short taxable year.

(c) *Amendment of declaration—(1) Taxable years beginning on or before December 31, 1963.* Where a declaration of estimated tax for a short taxable year of more than 9 months beginning on or before December 31, 1963, is filed before the 15th day of the last month of the short taxable year, an amended declaration may be filed any time on or before such 15th day.

(2) *Taxable years beginning after December 31, 1963.* Where a declaration of estimated tax for a short taxable year beginning after December 31, 1963, has been filed, an amended declaration may be filed during any interval between installment dates. However, no

amended declaration for a short taxable year may be filed until after the installment date on or before which the original declaration was filed and only one amended declaration may be filed during each interval between installment dates. For purposes of this subparagraph the term "installment date" includes the 15th day of the last month of a short taxable year if such 15th day does not fall on a prescribed installment date.

[T.D. 6768, 29 FR 14923, Nov. 4, 1964]

#### § 1.6074-3 Extension of time for filing declarations by corporations.

(a) *In general.* District directors and directors of service centers are authorized to grant a reasonable extension of time for filing a declaration or an amended declaration. Except as provided in paragraph (b) of § 301.6091-1 (relating to hand-carried documents), an application by a corporation for an extension of time for filing such a declaration shall be addressed to the internal revenue officer with whom the corporation is required to file its declaration and must contain a full recital of the causes for the delay.

(b) *Addition to tax applicable.* An extension of time granted to a corporation for filing a declaration of estimated tax automatically extends the time for paying the estimated tax (without interest) for the same period. However, such extension does not relieve the corporation from the addition to the tax imposed by section 6655, and the period of the underpayment will be determined under section 6655(c) without regard to such extension.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 6950, 33 FR 5355, Apr. 4, 1968]

#### EXTENSION OF TIME FOR FILING RETURNS

#### § 1.6081-1 Extension of time for filing returns.

(a) *In general.* The Commissioner is authorized to grant a reasonable extension of time for filing any return, declaration, statement, or other document which relates to any tax imposed by subtitle A of the Code and which is required under the provisions of subtitle A or F of the Code or the regulations thereunder. However, other than in the

case of taxpayers who are abroad, such extensions of time shall not be granted for more than 6 months, and the extension of time for filing the return of a DISC (as defined in section 992(a)), as specified in section 6072(b), shall not be granted. Except in the case of an extension of time pursuant to § 1.6081-5, an extension of time for filing an income tax return shall not operate to extend the time for the payment of the tax unless specified to the contrary in the extension. For rules relating to extensions of time for paying tax, see § 1.6161-1.

(b) *Application for extension of time—*

(1) *In general.* Under other sections in this chapter, certain taxpayers may request an automatic extension of time to file certain returns. Except in undue hardship cases, no extension of time to file a return will be allowed under this section until an automatic extension of time to file the return has been allowed under the applicable section. No extension of time to file a return will be granted under this section for a period of time greater than that provided for by automatic extension. A taxpayer desiring an extension of the time for filing a return, statement, or other document shall submit an application for extension on or before the due date of such return, statement, or other document. If a form exists for the application for an extension, the taxpayer should use the form; however, taxpayers may apply for an extension in a letter that includes the information required by this paragraph. Except as provided in § 301.6091-1(b) of this chapter (relating to hand-carried documents), the taxpayer should make the application for extension to the Internal Revenue Service office where such return, statement, or other document is required to be filed. Except for requests for automatic extensions of time to file certain returns provided for elsewhere in this chapter, the application must be in writing, signed by the taxpayer or his duly authorized agent, and must clearly set forth—

(i) The particular tax return, information return, statement, or other document, including the taxable year or period thereof, for which the taxpayer requests an extension; and

(ii) An explanation of the reasons for requesting the extension to aid the internal revenue officer in determining whether to grant the request.

(2) *Taxpayer unable to sign.* In any case in which a taxpayer is unable, by reason of illness, absence, or other good cause, to sign a request for an extension, any person standing in close personal or business relationship to the taxpayer may sign the request on his behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than the taxpayer's and the relationship existing between the taxpayer and the signer.

(c) *Effective/applicability dates.* This section applies to requests for extension of time filed after July 1, 2008.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 6581, 26 FR 11678, Dec. 6, 1961; T.D. 6950, 33 FR 5355, Apr. 4, 1968; T.D. 7260, 38 FR 4258, Feb. 12, 1973; T.D. 7533, 43 FR 6604, Feb. 15, 1978; T.D. 7651, 44 FR 61597, Oct. 26, 1979; T.D. 8241, 54 FR 7762, Feb. 23, 1989; T.D. 9163, 69 FR 70548, Dec. 7, 2004; T.D. 9407, 73 FR 37365, July 1, 2008]

**§ 1.6081-2 Automatic extension of time to file certain returns filed by partnerships.**

(a) *In general.* (1) A partnership required to file Form 1065, "U.S. Partnership Return of Income," or Form 8804, "Annual Return for Partnership Withholding Tax," for any taxable year will be allowed an automatic 5-month extension of time to file the return after the date prescribed for filing the return if the partnership files an application under this section in accordance with paragraph (b) of this section. No additional extension will be allowed pursuant to § 1.6081-1(b) beyond the automatic 5-month extension provided by this section. In the case of a partnership described in § 1.6081-5(a)(1), the automatic extension of time to file allowed under this section runs concurrently with an extension of time to file granted pursuant to § 1.6081-5.

(2) An electing large partnership (ELP) required to file Form 1065-B, "U.S. Return of Income for Electing Large Partnerships," for any taxable year will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the partnership files an