

that the notice and comment requirements of section 553 of the Administrative Procedure Act (APA), 5 U.S.C. 553, which are applicable to rulemaking, do not apply to this extension of the temporary scheduling order. Under 21 U.S.C. 811(h), temporary scheduling orders are not subject to notice and comment rulemaking procedures. In the alternative, even assuming that this action might be subject to section 553 of the APA, the Acting Administrator finds that there is good cause to forgo the notice and comment requirements of section 553, as any further delays in the process for extending the temporary scheduling order would be impracticable and contrary to the public interest in view of the manifest urgency to avoid an imminent hazard to the public safety. Further, DEA believes that this order extending the temporary scheduling action is not a "rule" as defined by 5 U.S.C. 601(2), and, accordingly, is not subject to the requirements of the Regulatory Flexibility Act (RFA). The requirements for the preparation of a regulatory flexibility analysis in 5 U.S.C. 603(a) and 604(a) are not applicable where, as here, DEA is not required by section 553 of the APA or any other law to publish a general notice of proposed rulemaking.

Additionally, this action is not a significant regulatory action as defined by Executive Order 12866 (Regulatory Planning and Review), and section 3(f), and, accordingly, this action has not been reviewed by the Office of Management and Budget (OMB).

This action will not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, in accordance with Executive Order 13132 (Federalism) it is determined that this action does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

As noted above, this action is an order, not a rule. Accordingly, the Congressional Review Act (CRA) is inapplicable, as it applies only to rules. However, even if this were a rule, pursuant to the CRA, "any rule for which an agency for good cause finds that notice and public procedure thereon are impracticable, unnecessary, or contrary to the public interest, shall take effect at such time as the federal agency promulgating the rule determines." (5 U.S.C. 808(2)). It is in the public interest to maintain the temporary placement of cyclopentyl

fentanyl, isobutyryl fentanyl, *para*-chloroisobutyryl fentanyl, *para*-methoxybutyryl fentanyl, and valeryl fentanyl in schedule I because they pose an imminent public health risk. The temporary scheduling action was taken pursuant to 21 U.S.C. 811(h), which is specifically designed to enable the DEA to act in an expeditious manner to avoid an imminent hazard to the public safety. The DEA understands that the CSA frames temporary scheduling actions as orders rather than rules to ensure that the process moves swiftly, and this extension of the temporary scheduling order continues to serve that purpose. For the same reasons that underlie 21 U.S.C. 811(h), that is, the need to place these substances in schedule I because they pose an imminent hazard to public safety, it would be contrary to the public interest to delay implementation of this extension of the temporary scheduling order. Therefore, in accordance with section 808(2) of the CRA, this order extending the temporary scheduling order shall take effect immediately upon its publication. The DEA has submitted a copy of this temporary order to both Houses of Congress and to the Comptroller General, although such filing is not required under the Congressional Review Act, 5 U.S.C. 801–808, because, as noted above, this action is an order, not a rule.

Dated: January 23, 2020.

**Uttam Dhillon,**

*Acting Administrator.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 31

[TD 9892]

RIN 1545–BN12

#### Return Due Date and Extended Due Date Changes

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations that update the due dates and available extensions of time to file certain tax returns and information returns. The dates are updated to reflect the statutory requirements set by section 2006 of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 and section 201 of the Protecting Americans from

Tax Hikes Act of 2015. Additionally, the regulations remove a provision for electing large partnerships that was made obsolete by section 1101(b)(1) of the Bipartisan Budget Act of 2015. These regulations affect taxpayers who file Form W–2 (series, except Form W–2G), Form W–3, Form 990 (series), Form 1099–MISC, Form 1041, Form 1041–A, Form 1065, Form 1065–B, Form 1120 (series), Form 4720, Form 5227, Form 6069, Form 8804, or Form 8870.

**DATES:** *Effective Date:* These regulations are effective January 30, 2020.

*Applicability Date:* For dates of applicability, see §§ 1.1446–3(g), 1.6012–6(c), 1.6031(a)–1(f), 1.6032–1(b), 1.6033–2(k), 1.6041–2(d), 1.6041–6(c), 1.6072–2(g), 1.6081–1(c), 1.6081–2(h), 1.6081–3(g), 1.6081–5(f), 1.6081–6(g), 1.6081–9(f), and 31.6071(a)–1(g).

**FOR FURTHER INFORMATION CONTACT:** Isaac Brooks Fishman, (202) 317–6845 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

This document contains final regulations that reflect changes in tax return due dates enacted by section 2006 of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015, Public Law 114–41, 129 Stat. 443 (2015), as well as changes to information return due dates enacted by section 201 of the Protecting Americans from Tax Hikes Act of 2015, Public Law 114–113, Div. Q, 129 Stat. 2242 (2015). On July 20, 2017, the IRS published in the **Federal Register** temporary regulations (TD 9821 (82 FR 33441)) that conformed the due dates and the available extensions of time to file various tax returns and information returns to those provided by statute. The temporary regulations were applicable for tax returns and information returns filed after July 20, 2017, with an expiration date of July 17, 2020.

The IRS published a notice of proposed rulemaking (REG–128483–15 (82 FR 33467)) cross-referencing the temporary regulations in the **Federal Register** the same day it published the temporary regulations. The IRS received no comments on the notice of proposed rulemaking, and no public hearing was requested or held.

This Treasury Decision removes the temporary regulations and adopts the proposed regulations as final regulations with only nonsubstantive revisions. The revisions are discussed in the Explanation of Provisions.

##### Explanation of Provisions

A detailed explanation of these regulations can be found in the

preamble to the temporary regulations. One additional provision of these regulations that is not discussed in the preamble to the temporary regulations is explained below.

Section 1.6081-2(a)(1) of the proposed regulations addresses the extension of time for a partnership to file Form 1065, "U.S. Partnership Return of Income," or Form 8804, "Annual Return for Partnership Withholding Tax." Similarly, § 1.6081-2(a)(2) of the final regulations in place prior to the publication of this Treasury Decision addressed the extension of time to file Form 1065-B, "U.S. Return of Income for Electing Large Partnerships." Section 1101(b)(1) of the Bipartisan Budget Act of 2015, Public Law 114-74, 129 Stat. 625 (2015), repealed part IV of subchapter K of chapter 1 of subtitle A of the Internal Revenue Code (Code), which, prior to repeal, provided in former sections 771 through 777 for the treatment of certain partnerships as electing large partnerships. The amendment was effective for returns filed for partnership taxable years beginning after December 31, 2017. As a consequence, electing large partnerships do not exist and Forms 1065-B will not be filed for taxable years beginning after December 31, 2017.

Because § 1.6081-2(a)(2) is therefore obsolete, and the only remaining effective provision in § 1.6081-2(a) was § 1.6081-2(a)(1), this Treasury Decision removes § 1.6081-2(a)(2) and redesignates proposed § 1.6081-2(a)(1) as § 1.6081-2(a). This change is purely ministerial and has no substantive effect. Accordingly, the IRS finds good cause for dispensing with notice and public comment pursuant to 5 U.S.C. 553(b) and (c) and with a delayed effective date pursuant to 5 U.S.C. 553(d) for this change.

### Special Analyses

These regulations are not subject to review under section 6(b) of Executive Order 12866 pursuant to the Memorandum of Agreement (April 11, 2018) between the Department of the Treasury and the Office of Management and Budget regarding review of tax regulations.

Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6) it is hereby certified that this final rule will not have a significant economic impact on a substantial number of small entities. These regulations only update the due dates and extensions of time to file certain collections of information and include some existing regulatory language concerning collections of

information that affect small entities for the convenience of the reader.

Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking preceding these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business. No comments were received from the Small Business Administration.

### Drafting Information

The principal author of these regulations is Jonathan R. Black formerly of the Office of the Associate Chief Counsel (Procedure and Administration).

### List of Subjects

#### 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

### Amendments to the Regulations

Accordingly, 26 CFR parts 1 and 31 are amended as follows:

### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Revise paragraphs (b)(2)(v)(C) and (g) of § 1.1446-3 to read as follows:

#### § 1.1446-3 Time and manner of calculating and paying over the 1446 tax.

\* \* \* \* \*

(b) \* \* \*

(2) \* \* \*

(v) \* \* \*

(C) *Period of underpayment.* The period of the underpayment set forth in section 6655(b)(2) shall end on the earlier of the date the partnership is required to file Form 8804 (as provided in paragraph (d)(1)(iii) of this section and without regard to extensions), or with respect to any portion of the underpayment, the date on which such portion is paid.

\* \* \* \* \*

(g) *Applicability date.* This section applies to returns filed on or after January 30, 2020. Section 1.1446-3T (as contained in 26 CFR part 1, revised April 2019) applies to returns filed before January 30, 2020.

### § 1.1446-3T [Removed]

■ **Par. 3.** Section 1.1446-3T is removed.

■ **Par. 4.** Revise paragraph (a)(1) and add paragraph (c) to § 1.6012-6 to read as follows:

#### § 1.6012-6 Returns by political organizations.

(a) \* \* \* (1) *In general.* For taxable years beginning after December 31, 1974, every political organization described in section 527(e)(1), and every fund described in section 527(f)(3) or section 527(g), and every organization described in section 501(c) and exempt from taxation under section 501(a) shall, if a tax is imposed on such an organization or fund by section 527(b), make a return of income on or before the fifteenth day of the fourth month following the close of the taxable year.

\* \* \* \* \*

(c) *Applicability date.* This section applies to returns filed on or after January 30, 2020. Section 1.6012-6T (as contained in 26 CFR part 1, revised April 2019) applies to returns filed before January 30, 2020.

### § 1.6012-6T [Removed]

■ **Par. 5.** Section 1.6012-6T is removed.

■ **Par. 6.** Revise paragraphs (e)(2) and (f) of § 1.6031(a)-1 to read as follows:

#### § 1.6031(a)-1 Return of partnership income.

\* \* \* \* \*

(e) \* \* \*

(2) *Time for filing.* The return of a partnership must be filed on or before the date prescribed by section 6072(b).

\* \* \* \* \*

(f) *Applicability date.* This section applies to returns filed on or after January 30, 2020. Section 1.6031(a)-1T (as contained in 26 CFR part 1, revised April 2019) applies to returns filed before January 30, 2020.

### § 1.6031(a)-1T [Removed]

■ **Par. 7.** Section 1.6031(a)-1T is removed.

■ **Par. 8.** Revise § 1.6032-1 to read as follows:

#### § 1.6032-1 Returns of banks with respect to common trust funds.

(a) Every bank (as defined in section 581) maintaining a common trust fund shall make a return of income of the common trust fund, regardless of the amount of its taxable income. Member banks of an affiliated group that serve as co-trustees with respect to a common trust fund must act jointly in making a return for the fund. If a bank maintains more than one common trust fund, a separate return shall be made for each.

No particular form is prescribed for making the return under this section, but Form 1065 may be used if it is designated by the bank as the return of a common trust fund. The return shall be made for the taxable year of the common trust fund and shall be filed on or before the date prescribed by section 6072(b) with the service center prescribed in the relevant Internal Revenue Service revenue procedure, publication, form, or instructions to the form (see § 601.601(d)(2) of this chapter). Such return shall state specifically with respect to the fund the items of gross income and the deductions allowed by subtitle A of the Internal Revenue Code, shall include each participant's name and address, the participant's proportionate share of taxable income or net loss (exclusive of gains and losses from sales or exchanges of capital assets), the participant's proportionate share of gains and losses from sales or exchanges of capital assets, and the participant's share of items which enter into the determination of the tax imposed by section 56. See §§ 1.584-2 and 1.58-5. If the common trust fund is maintained by two or more banks that are members of the same affiliated group, the return must also identify the member bank in the group that has contributed each participant's property or money to the fund. A copy of the plan of the common trust fund must be filed with the return. If, however, a copy of such plan has once been filed with a return, it need not again be filed if the return contains a statement showing when and where it was filed. If the plan is amended in any way after such copy has been filed, a copy of the amendment must be filed with the return for the taxable year in which the amendment was made. For the signing of a return of a bank with respect to common trust funds, see § 1.6062-1, relating to the manner prescribed for the signing of a return of a corporation.

(b) This section applies to returns filed on or after January 30, 2020. Section 1.6032-1T (as contained in 26 CFR part 1, revised April 2019) applies to taxable years beginning before January 30, 2020.

**§ 1.6032-1T [Removed]**

■ **Par. 9.** Section 1.6032-1T is removed.  
 ■ **Par. 10.** Revise paragraphs (e) and (k) of § 1.6033-2 to read as follows:

**§ 1.6033-2 Returns by exempt organizations (taxable years beginning after December 31, 1969) and returns by certain nonexempt organizations (taxable years beginning after December 31, 1980).**

\* \* \* \* \*

(e) *Time and place for filing.* The annual return required by this section shall be filed on or before the 15th day of the fifth month following the close of the period for which the return is required to be filed. The annual return on Form 1065 required to be filed by a religious or apostolic association or corporation shall be filed on or before the date prescribed by section 6072(b). Each such return shall be filed in accordance with the instructions applicable thereto.

\* \* \* \* \*

(k) *Applicability date.* This section applies to returns filed on or after January 30, 2020. Section 1.6033-2T (as contained in 26 CFR part 1, revised April 2019) applies to returns filed before January 30, 2020.

**§ 1.6033-2T [Removed]**

■ **Par. 11.** Section 1.6033-2T is removed.

■ **Par. 12.** Revise paragraph (a)(3)(ii) and add paragraph (d) to § 1.6041-2 to read as follows:

**§ 1.6041-2 Return of information as to payments to employees.**

(a) \* \* \*

(3) \* \* \*

(ii) *Exception.* In a case where an employer is not required to file Forms W-3 and W-2 under § 31.6011(a)-4 or § 31.6011(a)-5 of this chapter, returns on Forms W-3 and W-2 required under this paragraph (a) for any calendar year shall be filed on or before January 31 of the following year.

\* \* \* \* \*

(d) *Applicability date.* This section applies to returns filed on or after January 30, 2020. Section 1.6041-2T (as contained in 26 CFR part 1, revised April 2019) applies to returns filed before January 30, 2020.

**§ 1.6041-2T [Removed]**

■ **Par. 13.** Section 1.6041-2T is removed.

■ **Par. 14.** Revise § 1.6041-6 to read as follows:

**§ 1.6041-6 Returns made on Forms 1096 and 1099 under section 6041; contents and time and place for filing.**

(a) *In general.* Except as provided in paragraph (b) of this section, returns made under section 6041 on Forms 1096 and 1099 for any calendar year shall be filed on or before February 28 (March 31 if filed electronically) of the following year with any of the Internal Revenue Service Centers, the addresses of which are listed in the instructions for such forms. The name and address of the person making the payment and the

name and address of the recipient of the payment shall be stated on Form 1099. If the present address of the recipient is not available, the last known post office address must be given. See section 6109 and the regulations in part 301 of this title under section 6109 for rules requiring the inclusion of identifying numbers in Form 1099.

(b) *Exception.* Returns made on Form 1099 reporting nonemployee compensation shall be filed on or before January 31 of the year following the calendar year to which such returns relate.

(c) *Applicability date.* This section applies to returns filed on or after January 30, 2020. Section 1.6041-6T (as contained in 26 CFR part 1, revised April 2019) applies to returns filed before January 30, 2020.

**§ 1.6041-6T [Removed]**

■ **Par. 15.** Section 1.6041-6T is removed.

■ **Par. 16.** Revise paragraphs (a) and (d)(1) and (2) and add paragraph (g) to § 1.6072-2 to read as follows:

**§ 1.6072-2 Time for filing returns of corporations.**

(a) *Domestic and certain foreign corporations—(1) In general—(i) C corporations.* Except as provided in paragraph (a)(2) of this section, the income tax return required under section 6012 of a domestic C corporation (as defined in section 1361(a)(2)) or of a foreign C corporation having an office or place of business in the United States shall be filed on or before the fifteenth day of the fourth month following the close of the taxable year.

(ii) *S corporations.* The income tax return required under sections 6012 and 6037 of an S corporation (as defined in section 1361(a)(1)) shall be filed on or before the fifteenth day of the third month following the close of the taxable year.

(2) *Exception.* For taxable years beginning before January 1, 2026, the income tax return of a C corporation described in paragraph (a)(1)(i) of this section that has a taxable year that ends on June 30 shall be filed on or before the fifteenth day of the third month following the close of the taxable year. For purposes of this paragraph (a)(2), the return for a short period (within the meaning of section 443) that ends on any day in June shall be treated as the return for a taxable year that ends on June 30.

\* \* \* \* \*

(d) \* \* \*

(1) *Section 521 associations.* A farmers', fruit growers', or like

association, organized and operated in compliance with the requirements of section 521 and § 1.521-1; and

(2) *Section 1381 corporations.* 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 § 1.1388-1(a)) 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 purposes of this paragraph (d)(2) shall not be reduced by any taxes imposed by subtitle A of the Internal Revenue Code and shall not be reduced by dividends paid on capital stock or other proprietary interest.

\* \* \* \* \*

(g) *Applicability date.* This section applies to returns filed on or after January 30, 2020. Section 1.6072-2T (as contained in 26 CFR part 1, revised April 2019) applies to returns before January 30, 2020.

**§ 1.6072-2T [Removed]**

■ **Par. 17.** Section 1.6072-2T is removed.

■ **Par. 18.** Revise paragraphs (a) and (c) of § 1.6081-1 to read as follows:

**§ 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 that relates to any tax imposed by subtitle A of the Internal Revenue Code (Code) and that is required under the provisions of subtitle A or F of the Code. However, other than in the case of taxpayers who are abroad or as specified in section 6081(b), such extensions of time shall not be granted for more than six 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.

\* \* \* \* \*

(c) *Applicability date.* This section applies to requests for extension of time

to file returns on or after January 30, 2020. Section 1.6081-1T (as contained in 26 CFR part 1, revised April 2019) applies to requests for extension of time to file returns before January 30, 2020.

**§ 1.6081-1T [Removed]**

■ **Par. 19.** Section 1.6081-1T is removed.

■ **Par. 20.** Revise paragraphs (a) and (h) of § 1.6081-2 to read as follows:

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

(a) *In general.* 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 six-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 six-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.

\* \* \* \* \*

(h) *Applicability date.* This section applies to applications for an automatic extension of time to file the partnership returns listed in paragraph (a) of this section on or after January 30, 2020. Section 1.6081-2T (as contained in 26 CFR part 1, revised April 2019) applies to applications for an automatic extension of time to file before January 30, 2020.

**§ 1.6081-2T [Removed]**

■ **Par. 21.** Section 1.6081-2T is removed.

■ **Par. 22.** Revise paragraphs (a) introductory text and (e) through (g) of § 1.6081-3 to read as follows:

**§ 1.6081-3 Automatic extension of time for filing corporation income tax returns.**

(a) *In general.* Except as provided in paragraphs (e) and (f) of this section, a corporation or an affiliated group of corporations filing a consolidated return will be allowed an automatic 6-month extension of time to file its income tax return after the date prescribed for filing the return if the following requirements are met.

\* \* \* \* \*

(e) *Exception.* In the case of any return for a taxable year of a C corporation that ends on June 30 and begins before

January 1, 2026, the first sentence of paragraph (a) of this section shall be applied by substituting "7-month" for "6-month." For purposes of this paragraph (e), the return for a short period (within the meaning of section 443) that ends on any day in June shall be treated as the return for a taxable year that ends on June 30.

(f) *Cross reference.* For provisions relating to extensions of time to file Form 1120-POL, "U.S. Income Tax Return for Certain Political Organizations," see § 1.6081-9.

(g) *Applicability date.* This section applies to requests for extension of time to file corporation income tax returns on or after January 30, 2020. Section 1.6081-3T (as contained in 26 CFR part 1, revised April 2019) applies to applications for an automatic extension of time to file before January 30, 2020.

**§ 1.6081-3T [Removed]**

■ **Par. 23.** Section 1.6081-3T is removed.

■ **Par. 24.** Revise paragraphs (a)(1) and (f) of § 1.6081-5 to read as follows:

**§ 1.6081-5 Extensions of time in the case of certain partnerships, corporations and U.S. citizens and residents.**

(a) \* \* \*

(1) Partnerships, which are required under section 6072(b) to file returns on the fifteenth day of the third month following the close of the taxable year of the partnership, that keep their records and books of account outside the United States and Puerto Rico;

\* \* \* \* \*

(f) This section applies to returns filed on or after January 30, 2020. Section 1.6081-5T (as contained in 26 CFR part 1, revised April 2019) applies to applications for an automatic extension of time to file returns before January 30, 2020.

**§ 1.6081-5T [Removed]**

■ **Par. 25.** Section 1.6081-5T is removed.

■ **Par. 26.** Revise paragraphs (a)(1) and (g) of § 1.6081-6 to read as follows:

**§ 1.6081-6 Automatic extension of time to file estate or trust income tax return.**

(a) \* \* \* (1) Except as provided in paragraph (a)(2) of this section, any estate, including but not limited to an estate defined in section 2031, or trust required to file an income tax return on Form 1041, "U.S. Income Tax Return for Estates and Trusts," will be allowed an automatic five and one-half month extension of time to file the return after the date prescribed for filing the return if the estate or trust 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 five and one-half month extension provided by this section.

\* \* \* \* \*

(g) *Applicability date.* This section applies to applications for an automatic extension of time to file an estate or trust income tax return on or after January 30, 2020. Section 1.6081-6T (as contained in 26 CFR part 1, revised April 2019) applies to applications for an automatic extension of time to file a return before January 30, 2020.

#### § 1.6081-6T [Removed]

■ **Par. 27.** Section 1.6081-6T is removed.

■ **Par. 28.** Revise paragraphs (a), (b)(1) and (3), and (c) through (f) of § 1.6081-9 to read as follows:

#### § 1.6081-9 Automatic extension of time to file exempt or political organization returns.

(a) *In general.* An entity required to file a return on a form in the Form 990 series (Form 990, "Return of Organization Exempt From Income Tax," Form 990-BL, "Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons," Form 990-EZ, "Short Form Return of Organization Exempt From Income Tax," Form 990-PF, "Return of Private Foundation," and Form 990-T, "Exempt Organization Business Tax Return"), Form 1041-A, "U.S. Information Return-Trust Accumulation of Charitable Amounts," Form 1120-POL, "U.S. Income Tax Return for Certain Political Organizations," Form 4720, "Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code," Form 5227, "Split-Interest Trust Information Return," Form 6069, "Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction," and Form 8870, "Information Return for Transfers Associated With Certain Personal Benefit Contracts," will be allowed an automatic six-month extension of time to file the return after the date prescribed for filing if the entity files an application in accordance with paragraph (b) of this section.

(b) \* \* \*  
(1) Be submitted on Form 7004, "Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns" (in the case of an extension of time to file Form 1120-POL), Form 8868, "Application for Automatic Extension of Time to File an Exempt Organization Return" (in the case of an extension of

time to file any other return listed in paragraph (a) of this section), or in any other manner as may be prescribed by the Commissioner;

\* \* \* \* \*

(3) Show the full amount properly estimated as tentative tax for the entity for the taxable year; and

\* \* \* \* \*

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the entity a notice of termination. The notice must be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination must be mailed to the address shown on the application for extension or to the entity'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 6651 and 6652(c) for failure to file a return or failure to pay the amount shown as tax on the return.

(e) *Coordination with § 1.6081-1.* No extension of time will be granted under § 1.6081-1 for filing a return listed in paragraph (a) of this section until an automatic extension has been allowed pursuant to this section.

(f) *Applicability date.* This section applies to requests for extensions of time to file returns listed in paragraph (a) of this section on or after January 30, 2020. Sections 1.6081-3T and 1.6081-9T (as contained in 26 CFR part 1, revised April 2019) apply to requests for extensions before January 30, 2020.

#### § 1.6081-9T [Removed]

■ **Par. 29.** Section 1.6081-9T is removed.

### PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT THE SOURCE

■ **Par. 30.** The authority citation for part 31 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

■ **Par. 31.** Revise paragraph (a)(3) and add paragraph (g) to § 31.6071(a)-1 to read as follows:

#### § 31.6071(a)-1 Time for filing returns and other documents.

(a) \* \* \*

(3) *Information returns*—(i) *General rule.* Each information return in respect of wages as defined in the Federal Insurance Contributions Act or of income tax withheld from wages as required under § 31.6051-2 must be filed on or before January 31 of the year following the calendar year for which it

is made, except that, if a tax return under § 31.6011(a)-5(a) is filed as a final return for a period ending prior to December 31, the information return must be filed on or before the last day of the first month following the period for which the tax return is filed.

(ii) *Expedited filing.* If an employer who is required to make a return pursuant to § 31.6011(a)-1 or § 31.6011(a)-4 is required to make a final return on Form 941, or a variation thereof, under § 31.6011(a)-6(a)(1) (relating to the final return for Federal Insurance Contributions Act taxes and income tax withholding from wages), the return which is required to be made under § 31.6051-2 must be filed on or before the last day of the first month following the period for which the final return is filed. The requirements set forth in this paragraph (a)(3)(ii) do not apply to employers with respect to employees whose wages are for domestic service in the private home of the employer. See § 31.6011(a)-1(a)(3).

\* \* \* \* \*

(g) *Applicability date.* This section applies to returns filed on or after January 30, 2020. Section 31.6071(a)-1T (as contained in 26 CFR part 31, revised April 2019) applies to returns filed before January 30, 2020.

#### § 31.6071(a)-1T [Removed]

■ **Par. 32.** Section 31.6071(a)-1T is removed.

**Sunita Lough,**

*Deputy Commissioner for Services and Enforcement.*

Approved: November 25, 2019.

**David J. Kautter,**

*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2020-00467 Filed 1-29-20; 8:45 am]

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### ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 52

[EPA-R08-OAR-2019-0163; FRL-10003-37-Region 8]

#### Approval and Promulgation of Implementation Plans; State of Montana; State Implementation Plan Revisions for Open Burning

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Final rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is approving a State Implementation Plan (SIP) revision submitted by the State of Montana on