

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

(a) *In general.* (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.

(2) A bankruptcy estate that is created when an individual debtor files a petition under either chapter 7 or chapter 11 of title 11 of the U.S. Code that is required to file an income tax return on Form 1041, "U.S. Income Tax Return for Estates and Trusts," and an estate or trust required to file an income tax return on Form 1041-N, "U.S. Income Tax Return for Electing Alaska Native Settlement," or Form 1041-QFT, "U.S. Income Tax Return for Qualified Funeral Trusts" 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 estate files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), an estate or trust must—

(1) Submit a complete application on Form 7004, "Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns," or in any other manner prescribed by the Commissioner;

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

(3) Show the amount properly estimated as tax for the estate or trust for the taxable year.

(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) *Effect of extension on beneficiary.* An automatic extension of time to file an estate or trust income tax return under this section will not extend the time for filing the income tax return of a beneficiary of the estate or trust or the time for the payment of any tax due on the beneficiary's income tax return.

(e) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the estate or trust 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 estate or trust's last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(f) *Penalties.* See section 6651 for failure to file an estate or trust income tax return or failure to pay the amount shown as tax on the return.

(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.

[T.D. 9531, 76 FR 36999, June 24, 2011, as amended by T.D. 9821, 82 FR 33447, July 20, 2017; T.D. 9892, 5326, Jan. 30, 2020]

§ 1.6081-7 Automatic extension of time to file Real Estate Mortgage Investment Conduit (REMIC) income tax return.

(a) *In general.* A Real Estate Mortgage Investment Conduit (REMIC) required to file an income tax return on Form 1066, "U.S. Real Estate Mortgage Investment Conduit Income Tax Return," or Form 8831, "Excise Tax on Excess Inclusions of REMIC Residual Interests," 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 REMIC files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), a REMIC must—

(1) Submit a complete application on Form 7004, “Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns,” or in any other manner prescribed by the Commissioner;

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application’s instructions; and

(3) Show the full amount properly estimated as tax for the REMIC for the taxable year.

(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) *Effect of extension on residual or regular interest holders.* An automatic extension of time to file a REMIC income tax return under this section will not extend the time for filing the income tax return of a residual or regular interest holder of the REMIC or the time for the payment of any tax due on the residual or regular interest holder’s income tax return. An automatic extension will also not extend the time for payment of any excise tax on excess inclusions of REMIC residual interests.

(e) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by

mailing to the REMIC 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 REMIC’s last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(f) *Penalties.* See sections 6698 and 6651 for failure to file a REMIC income tax return or failure to pay an amount shown as tax on the return.

(g) *Effective/applicability dates.* This section applies to applications for an automatic extension of time to file REMIC income and excise tax returns listed in paragraph (a) of this section filed after July 1, 2008.

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

§ 1.6081-8 Extension of time to file certain information returns.

(a) *Certain information returns eligible for an automatic extension of time to file—*(1) *Automatic extension of time to file.* A person required to file an information return (the filer) on the forms or form series listed in Table 1 will be allowed one automatic 30-day extension of time to file the information return beyond the due date for filing, if the filer or the person transmitting the information return for the filer (the transmitter) files an application in accordance with paragraph (c)(1) of this section.

TABLE 1 TO PARAGRAPH (a)(1)

Form or form series	Name of form
Form W-2G	“Certain Gambling Winnings”.
Form 1042-S	“Foreign Person’s U.S. Source Income Subject to Withholding”.
Form 1094-C	“Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns”.
Form 1095-B	“Health Coverage”.
Form 1095-C	“Employer-Provided Health Insurance Offer and Coverage”.
Form 3921	“Exercise of an Incentive Stock Option Under Section 422(b)”.
Form 3922	“Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)”.
Form 8027	“Employer’s Annual Information Return of Tip Income and Allocated Tips”.
Form 1097 series.	
Form 1098 series.	
Form 1099 series (except forms reporting non-employee compensation).	
Form 5498 series.	

(2) *Non-automatic extension of time to file.* One additional 30-day extension of time to file an information return on a form listed in paragraph (a)(1) of this