

Stat. 1836, 1842; Pub. L. 94-455, title XX, §2008(b), Oct. 4, 1976, 90 Stat. 1892; Pub. L. 96-167, §8(a)-(c), Dec. 29, 1979, 93 Stat. 1277, 1278; Pub. L. 97-34, title IV, §442(d)(3), Aug. 13, 1981, 95 Stat. 322; Pub. L. 107-16, title V, §542(b)(3), June 7, 2001, 115 Stat. 83; Pub. L. 111-312, title III, §301(a), Dec. 17, 2010, 124 Stat. 3300.)

Editorial Notes

AMENDMENTS

2010—Subsecs. (a), (b)(3). Pub. L. 111-312 amended subsecs. (a) and (b)(3) to read as if amendment by Pub. L. 107-16, §542(b)(3), had never been enacted. See 2001 Amendment notes below.

2001—Subsec. (a). Pub. L. 107-16, §542(b)(3)(A), amended subsec. (a) generally. Prior to amendment, text read as follows: “Returns made under section 6018(a) (relating to estate taxes) shall be filed within 9 months after the date of the decedent’s death.”

Subsec. (b)(3). Pub. L. 107-16, §542(b)(3)(B), substituted “section 6018 return” for “estate tax return” in heading and “(relating to returns relating to large transfers at death)” for “(relating to estate tax returns)” in text.

1981—Subsec. (b). Pub. L. 97-34 substituted in par. (1) the rule for filing gift tax returns on or before the 15th day of April following the close of the calendar year for prior provision for such filing on or before, in the case of a return for the first, second, or third calendar quarter of any calendar year, the 15th day of the second month following the close of the calendar quarter, or, in the case of a return for the fourth calendar quarter of any calendar year, the 15th day of the fourth month following the close of the calendar quarter, redesignated former par. (3) as (2), and, as so redesignated, substituted “under section 6019 for such calendar year” for “under section 6019 for the fourth calendar quarter of such taxable year”, struck out former par. (2) setting forth special rule where gifts in a calendar quarter totalled \$25,000 or less, added par. (3), and struck out par. (4) respecting application of the special rule to non-residents not citizens of the United States.

1979—Subsec. (b)(1). Pub. L. 96-167, §8(a), substituted “(A) in the case of a return for the first, second, or third calendar quarter of any calendar year, the 15th day of the second month following the close of the calendar quarter, or” for “the 15th day of the second month following the close of the calendar quarter”, and added subpar. (B).

Subsec. (b)(2). Pub. L. 96-167, §8(c), substituted “the date prescribed by paragraph (1) for filing the return for” for “the 15th day of the second month after” in provisions preceding subpar. (A), and struck out “the close of” before “the first subsequent” in subpar. (a) and before “the fourth calendar quarter” in subpar. (B).

Subsec. (b)(3), (4). Pub. L. 96-167, §8(b), added par. (3) and redesignated former par. (3) as (4).

1976—Subsec. (b). Pub. L. 94-455 designated existing provisions as par. (1) and added pars. (2) and (3).

1970—Subsec. (a). Pub. L. 91-614, §101(b), substituted “9 months” for “15 months”.

Subsec. (b). Pub. L. 91-614, §102(d)(4), substituted “the 15th day of the second month following the close of the calendar quarter” for “the 15th day of April following the close of the calendar year”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by Pub. L. 111-312 applicable to estates of decedents dying, and transfers made after Dec. 31, 2009, except as otherwise provided, see section 301(e) of Pub. L. 111-312, set out as an Effective and Termination Dates of 2010 Amendment note under section 121 of this title.

EFFECTIVE DATE OF 2001 AMENDMENT

Amendment by Pub. L. 107-16 applicable to estates of decedents dying after Dec. 31, 2009, see section 542(f)(1)

of Pub. L. 107-16, set out as a note under section 121 of this title.

EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-34 applicable with respect to gifts made after Dec. 31, 1981, see section 442(e) of Pub. L. 97-34, set out as a note under section 2501 of this title.

EFFECTIVE DATE OF 1979 AMENDMENT

Pub. L. 96-167, §8(d), Dec. 29, 1979, 93 Stat. 1278, provided that: “The amendments made by this section [amending this section] shall apply to returns for gifts made in calendar years ending after the date of the enactment of this Act [Dec. 29, 1979].”

EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title XX, §2008(d)(2), Oct. 4, 1976, 90 Stat. 1893, provided that: “The amendment made by subsection (b) [amending this section] shall apply to gifts made after December 31, 1976.”

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-614 applicable with respect to decedents dying after Dec. 31, 1970, see section 101(j) of Pub. L. 91-614, set out as a note under section 2032 of this title.

Amendment by Pub. L. 91-614 applicable with respect to gifts made after Dec. 31, 1970, see section 102(e) of Pub. L. 91-614, set out as a note under section 2501 of this title.

EXTENSION OF TIME FOR PERFORMING CERTAIN ACTS

Pub. L. 111-312, title III, §301(d)(1), Dec. 17, 2010, 124 Stat. 3300, provided that: “In the case of the estate of a decedent dying after December 31, 2009, and before the date of the enactment of this Act [Dec. 17, 2010], the due date for—

“(A) filing any return under section 6018 of the Internal Revenue Code of 1986 (including any election required to be made on such a return) as such section is in effect after the date of the enactment of this Act without regard to any election under subsection (c),

“(B) making any payment of tax under chapter 11 of such Code, and

“(C) making any disclaimer described in section 2518(b) of such Code of an interest in property passing by reason of the death of such decedent,

“shall not be earlier than the date which is 9 months after the date of the enactment of this Act.”

[§ 6076. Repealed. Pub. L. 100-418, title I, § 1941(b)(1), Aug. 23, 1988, 102 Stat. 1323]

Section, added Pub. L. 96-223, title I, §101(c)(1)(A), Apr. 2, 1980, 94 Stat. 250, related to time for filing return of windfall profit tax.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal applicable to crude oil removed from the premises on or after Aug. 23, 1988, see section 1941(c) of Pub. L. 100-418, set out as an Effective Date of 1988 Amendment note under section 164 of this title.

PART VI—EXTENSION OF TIME FOR FILING RETURNS

Sec.

6081. Extension of time for filing returns.

§ 6081. Extension of time for filing returns

(a) General rule

The Secretary may grant a reasonable extension of time for filing any return, declaration, statement, or other document required by this

title or by regulations. Except in the case of taxpayers who are abroad, no such extension shall be for more than 6 months.

(b) Automatic extension for corporation income tax returns

An extension of 6 months for the filing of the return of income taxes imposed by subtitle A shall be allowed any corporation if, in such manner and at such time as the Secretary may by regulations prescribe, there is filed on behalf of such corporation the form prescribed by the Secretary, and if such corporation pays, on or before the date prescribed for payment of the tax, the amount properly estimated as its tax; but this extension may be terminated at any time by the Secretary by mailing to the taxpayer notice of such termination at least 10 days prior to the date for termination fixed in such notice. In the case of any return for a taxable year of a C corporation which ends on December 31 and begins before January 1, 2026, the first sentence of this subsection shall be applied by substituting “5 months” for “6 months”. In the case of any return for a taxable year of a C corporation which ends on June 30 and begins before January 1, 2026, the first sentence of this subsection shall be applied by substituting “7 months” for “6 months”.

(c) Cross references

For time for performing certain acts postponed by reason of war, see section 7508, and by reason of Presidentially declared disaster or terroristic or military action, see section 7508A.

(Aug. 16, 1954, ch. 736, 68A Stat. 751; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 97-248, title III, §234(b)(2)(B), Sept. 3, 1982, 96 Stat. 503; Pub. L. 107-134, title I, §112(d)(2), Jan. 23, 2002, 115 Stat. 2435; Pub. L. 114-41, title II, §2006(c)(1), July 31, 2015, 129 Stat. 459.)

Editorial Notes

AMENDMENTS

2015—Subsec. (b). Pub. L. 114-41 substituted “6 months” for “3 months” in first sentence and inserted at end “In the case of any return for a taxable year of a C corporation which ends on December 31 and begins before January 1, 2026, the first sentence of this subsection shall be applied by substituting ‘5 months’ for ‘6 months’. In the case of any return for a taxable year of a C corporation which ends on June 30 and begins before January 1, 2026, the first sentence of this subsection shall be applied by substituting ‘7 months’ for ‘6 months’.”

2002—Subsec. (c). Pub. L. 107-134 amended heading and text of subsec. (c) generally. Prior to amendment, text read as follows: “For time for performing certain acts postponed by reason of war, see section 7508.”

1982—Subsec. (b). Pub. L. 97-248 struck out “or the first installment thereof required under section 6152” after “the amount properly estimated as its tax”.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-41, title II, §2006(c)(2), July 31, 2015, 129 Stat. 459, provided that: “The amendments made by this subsection [amending this section] shall apply to returns for taxable years beginning after December 31, 2015.”

EFFECTIVE DATE OF 2002 AMENDMENT

Pub. L. 107-134, title I, §112(f), Jan. 23, 2002, 115 Stat. 2435, provided that: “The amendments made by this section [enacting section 1148 of Title 29, Labor, and amending this section, sections 6161, 6404, 7508, and 7508A of this title, and section 1302 of Title 29] shall apply to disasters and terroristic or military actions occurring on or after September 11, 2001, with respect to any action of the Secretary of the Treasury, the Secretary of Labor, or the Pension Benefit Guaranty Corporation occurring on or after the date of the enactment of this Act [Jan. 23, 2002].”

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to taxable years beginning after Dec. 31, 1982, see section 234(e) of Pub. L. 97-248, set out as a note under section 6655 of this title.

MODIFICATION OF DUE DATES BY REGULATION

Pub. L. 114-41, title II, §2006(b), July 31, 2015, 129 Stat. 458, as amended by Pub. L. 114-94, div. C, title XXXII, §32104(a), Dec. 4, 2015, 129 Stat. 1738, provided that: “In the case of returns for taxable years beginning after December 31, 2015, the Secretary of the Treasury, or the Secretary’s designee, shall modify appropriate regulations to provide as follows:

“(1) The maximum extension for the returns of partnerships filing Form 1065 shall be a 6-month period ending on September 15 for calendar year taxpayers.

“(2) The maximum extension for the returns of trusts filing Form 1041 shall be a 5½-month period ending on September 30 for calendar year taxpayers.

“[(3) Repealed. Pub. L. 114-94, div. C, title XXXII, §32104(a), Dec. 4, 2015, 129 Stat. 1738.]

“(4) The maximum extension for the returns of organizations exempt from income tax filing Form 990 (series) shall be an automatic 6-month period ending on November 15 for calendar year filers.

“(5) The maximum extension for the returns of organizations exempt from income tax that are required to file Form 4720 returns of excise taxes shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

“(6) The maximum extension for the returns of trusts required to file Form 5227 shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

“(7) The maximum extension for filing Form 6069, Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction, shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

“(8) The maximum extension for a taxpayer required to file Form 8870 shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

“(9) The due date of Form 3520-A, Annual Information Return of a Foreign Trust with a United States Owner, shall be the 15th day of the 3d month after the close of the trust’s taxable year, and the maximum extension shall be a 6-month period beginning on such day.

“(10) The due date of Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, for calendar year filers shall be April 15 with a maximum extension for a 6-month period ending on October 15.

“(11) The due date of FinCEN Report 114 (relating to Report of Foreign Bank and Financial Accounts) shall be April 15 with a maximum extension for a 6-month period ending on October 15 and with provision for an extension under rules similar to the rules in Treas. Reg. section 1.6081-5. For any taxpayer required to file such Form for the first time, any pen-

alty for failure to timely request for, or file, an extension, may be waived by the Secretary.”
 [Pub. L. 114-94, div. C, title XXXII, §32104(b), Dec. 4, 2015, 129 Stat. 1738, provided that: “The amendment made by this section [amending section 2006(b) of Pub. L. 114-41, set out above] shall apply to returns for taxable years beginning after December 31, 2015.”]

PART VII—PLACE FOR FILING RETURNS OR OTHER DOCUMENTS

Sec.

6091. Place for filing returns or other documents.

§ 6091. Place for filing returns or other documents

(a) General rule

When not otherwise provided for by this title, the Secretary shall by regulations prescribe the place for the filing of any return, declaration, statement, or other document, or copies thereof, required by this title or by regulations.

(b) Tax returns

In the case of returns of tax required under authority of part II of this subchapter—

(1) Persons other than corporations

(A) General rule

Except as provided in subparagraph (B), a return (other than a corporation return) shall be made to the Secretary—

- (i) in the internal revenue district in which is located the legal residence or principal place of business of the person making the return, or
- (ii) at a service center serving the internal revenue district referred to in clause (i),

as the Secretary may by regulations designate.

(B) Exception

Returns of—

- (i) persons who have no legal residence or principal place of business in any internal revenue district,
- (ii) citizens of the United States whose principal place of abode for the period with respect to which the return is filed is outside the United States,
- (iii) persons who claim the benefits of section 911 (relating to citizens or residents of the United States living abroad), section 931 (relating to income from sources within Guam, American Samoa, or the Northern Mariana Islands), or section 933 (relating to income from sources within Puerto Rico),
- (iv) nonresident alien persons, and
- (v) persons with respect to whom an assessment was made under section 6851(a) or 6852(a) (relating to termination assessments) with respect to the taxable year,

shall be made at such place as the Secretary may by regulations designate.

(2) Corporations

(A) General rule

Except as provided in subparagraph (B), a return of a corporation shall be made to the Secretary—

(i) in the internal revenue district in which is located the principal place of business or principal office or agency of the corporation, or

(ii) at a service center serving the internal revenue district referred to in clause (i), as the Secretary may by regulations designate.

(B) Exception

Returns of—

- (i) corporations which have no principal place of business or principal office or agency in any internal revenue district,
- (ii) foreign corporations, and
- (iii) corporations with respect to which an assessment was made under section 6851(a) (relating to termination assessments) with respect to the taxable year,

shall be made at such place as the Secretary may by regulations designate.

(3) Estate tax returns

(A) General rule

Except as provided in subparagraph (B), returns of estate tax required under section 6018 shall be made to the Secretary—

- (i) in the internal revenue district in which was the domicile of the decedent at the time of his death, or
- (ii) at a service center serving the internal revenue district referred to in clause (i), as the Secretary may by regulations designate.

(B) Exception

If the domicile of the decedent was not in an internal revenue district, or if he had no domicile, the estate tax return required under section 6018 shall be made at such place as the Secretary may by regulations designate.

(4) Hand-carried returns

Notwithstanding paragraph (1), (2), or (3), a return to which paragraph (1)(A), (2)(A), or (3)(A) would apply, but for this paragraph, which is made to the Secretary by handcarrying shall, under regulations prescribed by the Secretary, be made in the internal revenue district referred to in paragraph (1)(A)(i), (2)(A)(i), or (3)(A)(i), as the case may be.

(5) Exceptional cases

Notwithstanding paragraph (1), (2), (3), or (4) of this subsection, the Secretary may permit a return to be filed in any internal revenue district, and may require the return of any officer or employee of the Treasury Department to be filed in any internal revenue district selected by the Secretary.

(6) Alcohol, tobacco, and firearms returns, etc.

In the case of any return of tax imposed by section 4181 or subtitle E (relating to taxes on alcohol, tobacco, and firearms), subsection (a) shall apply (and this subsection shall not apply).

(Aug. 16, 1954, ch. 736, 68A Stat. 752; Pub. L. 89-713, §1(a), Nov. 2, 1966, 80 Stat. 1107; Pub. L. 91-614, title I, §101(i), Dec. 31, 1970, 84 Stat. 1838;