

**§ 1.6015(e)-1**

**26 CFR Ch. I (4-1-04 Edition)**

(1) The amount estimated as the income tax imposed by chapter 1 (other than by section 56) for the taxable year after the application of any allowable amounts estimated as the credit for foreign taxes, the dividends received credit (for dividends received on or before December 31, 1964), the credit for partially tax-exempt interest, the retirement income credit, the investment credit, the credit for expenses of work incentive programs, the credit for contributions to candidates, the credit for overpayments of tax, but without regard to the credit under section 31 for tax withheld on wages or to the credit under section 39 for certain uses of gasoline, special fuels, and lubricating oils;

(2) For taxable years beginning after December 31, 1966 (and, if the taxpayer so desires, for an earlier taxable year), the amount estimated as the tax on self-employment income imposed by chapter 2;

(3) The amounts estimated by the taxpayer as the credits under section 31 for tax withheld on wages and under section 39 for certain uses of gasoline, special fuels, and lubricating oils;

(4) For taxable years ending after February 29, 1980, the amount which the taxpayer estimates will be the amount of such taxpayer's overpayment of windfall profit tax imposed by section 4986 of the Code for the taxable year. For this purpose, the amount of such overpayment is the amount by which such individual's aggregate windfall profit tax liability for the taxable year as a producer of crude oil is reasonably expected to be exceeded by withholding of windfall profit tax for the taxable year.

(5) The excess, if any, of the sum of the amounts shown under subparagraphs (b) (1) and (2) of this paragraph over the sum of the amounts shown under subparagraphs (b)(3) and (4) of this paragraph shall be the estimated tax for the taxable year.

(c) *Use of prescribed form.* Copies of Form 1040-ES will so far as possible be furnished taxpayers by district directors. A taxpayer will not be excused from making a declaration, however, by the fact that no form has been furnished to him. Taxpayers not supplied with the proper form should make ap-

plication therefor to the district director in ample time to have their declarations prepared, verified, and filed with the district director on or before the date prescribed for filing the declaration. If the prescribed form is not available, a statement disclosing the amount estimated as the tax, the estimated credits, and the estimated tax after deducting such credits should be filed as a tentative declaration within the prescribed time, accompanied by the payment of the required installment. Such tentative declaration should be supplemented, without unnecessary delay, by a declaration made on the proper form.

(Secs. 6015, 6154, 6654, 6655, and 7805, Internal Revenue Code of 1954 (96 Stat. 2395 and 2396, 68A Stat. 917; 26 U.S.C. 6015, 6154, 6654, 6655, and 7805))

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 7427, 41 FR 34028, Aug. 12, 1976; T.D. 8016, 50 FR 11854, Mar. 26, 1985]

**§ 1.6015(e)-1 Amendment of declaration.**

In the making of a declaration of estimated tax, the taxpayer is required to take into account the then existing facts and circumstances as well as those reasonably to be anticipated relating to prospective gross income, allowable deductions, and estimated credits for the taxable year. Amended or revised declarations may be made in any case in which the taxpayer estimates that his gross income, deductions, or credits will differ from the gross income, deductions, or credits reflected in the previous declaration. An amended declaration may also be made based upon a change in the number of exemptions to which the taxpayer may be entitled for the then current taxable year. However, only one amended declaration may be filed during any interval between installment dates. See paragraph (d) of § 1.6073-1. An amended declaration may be filed jointly by husband and wife even though separate declarations have previously been filed. An amended declaration may be made on either Form 1040-ES (marked "Amended"). See, however, paragraph (c) of § 1.6015(d)-1 for procedure to be

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followed if the prescribed form is not available.

[T.D. 7427, 41 FR 34028, Aug. 12, 1976]

**§ 1.6015(f)-1 Return as declaration or amendment.**

(a) *Time for filing return.* (1)(i) If a taxpayer pays in full the amount computed on the return as payable, and

(a) If a taxpayer (other than a taxpayer referred to in (b) of this subdivision):

(1) On the calendar year basis, files his return on or before January 31 of the succeeding calendar year, or

(2) On a fiscal year basis, files his return on or before the last day of the first month immediately succeeding the close of such fiscal year, or

(b) If an individual referred to in section 6073(b), relating to income from farming, or, with respect to taxable years beginning after December 31, 1962, from fishing:

(1) On the calendar year basis, for taxable years beginning before January 1, 1969, files his return on or before February 15, or

(2) On a fiscal year basis, for taxable years beginning before January 1, 1969, files his return on or before the 15th day of the second month after the close of his fiscal year, or

(3) On the calendar year basis, for taxable years beginning after December 31, 1968, files his return on or before March 1, or

(4) On a fiscal year basis, for taxable years beginning after December 31, 1968, files his return on or before the first day of the third month after the close of his fiscal year, then:

(ii)(a) If the declaration is not required to be filed during the taxable year, but is required to be filed on or before January 15 of the succeeding year (or the date corresponding thereto in the case of a fiscal year), such return shall be considered as such declaration; or

(b) If a declaration was filed during the taxable year, such return shall be considered as the amendment of the declaration permitted by section 6015(e) to be filed on or before January 15 of the succeeding year (or the date corresponding thereto in the case of a fiscal year).

Hence, for example, an individual taxpayer on the calendar year basis who, subsequent to September 1, 1963, first meets the requirements of section 6015(a) which necessitate the filing of a declaration for 1963, may satisfy the requirements as to the filing of such declaration by filing his return for 1963 on or before January 31, 1964 (February 15, 1964, in the case of a farmer or fisherman), and paying in full at the time of such filing the tax shown thereon to be payable. Likewise, if a taxpayer files on or before September 15, 1963, a timely declaration for such year and subsequent thereto and on or before January 31, 1964, files his return for 1963, and pays at the time of such filing the tax shown by the return to be payable, such return shall be treated as an amended declaration timely filed.

(2) For the purpose of section 6015(f) a taxpayer may file his return on or before the last day of the first month following the close of the taxable year even though he has not been furnished Form W-2 by his employer. In such case the taxpayer shall compute, as accurately as possible, his wages for such year and the tax withheld for which he is entitled to a credit, reporting such wages and tax on his return, together with all other pertinent information necessary to the determination of his tax liability for such year.

(b) *Effect on addition to the tax.* Compliance with the provisions of section 6015(f) will enable a taxpayer to avoid the addition to the tax imposed by section 6654 with respect to an underpayment of the installment not required to be paid until January 15 of the succeeding calendar year (or the corresponding date in the case of a fiscal year). With respect to an underpayment of any earlier installment, compliance with section 6015(f) will not relieve the taxpayer from the addition to the tax imposed by section 6654. However, the period of the underpayment under section 6654(c), with respect to any earlier installment, will terminate on January 15 of the succeeding calendar year (or the corresponding date in the case of a fiscal year). For example, a taxpayer discovers on January 14, 1956, that he has