

§ 1.6081-2

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paid on or before the applicable date provided in section 6153 on or before the last day of the period covered by an extension of time granted pursuant to the provisions of section 6161.

(3) *Information returns filed with Service Center.* An application for an extension of the time for filing any information return required to be filed with an Internal Revenue Service Center shall state the location of the Service Center with which such return will be filed. Except as provided in paragraph (b) of § 301.6091-1 (relating to hand-carried documents), such application shall be made to the internal revenue officer with whom the applicant is required to file an income tax return or with whom the applicant would be required to file an income tax return if such a return were required of him.

(4) *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.

(5) *Form of application.* The application for an extension of the time for filing a return, statement, or other document may be made in the form of a letter. However, in the case of an individual income tax return on Form 1040, the application for an extension of the time for filing may be made either on Form 2688 or in the form of a letter.

[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]

§ 1.6081-2 Automatic extension of time to file partnership return of income.

(a) *In general.* A partnership required to file a return of income on Form 1065, U.S. Partnership Return of Income, for any taxable year will be allowed an automatic 3-month extension of time to file the return after the date pre-

scribed for filing the return if an application under this section is filed in accordance with paragraph (b) of this section. In the case of a partnership described in § 1.6081-5(a)(1), the automatic extension allowed under this section runs concurrently with an extension of time to file granted pursuant to § 1.6081-5(a).

(b) *Requirements.* In order to satisfy this paragraph (b), an application for an automatic extension under this section must be—

(1) Submitted on Form 8736, Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC or for Certain Trusts, or in any other manner as may be prescribed by the Commissioner;

(2) Filed on or before the later of—

(i) The date prescribed for filing the partnership return (without regard to any extensions of the time for filing such return); or

(ii) The expiration of any extension of time to file granted such partnership pursuant to § 1.6081-5(a); and

(3) Filed with the Internal Revenue Service office designated in the application's instructions.

(c) *Payment of section 7519 amount.* An automatic extension of time for filing a partnership return under this section does not extend the time for payment of any amount due under section 7519, relating to required payments for entities electing not to have a required taxable year.

(d) *Section 444 election.* An automatic extension of time for filing a partnership return will run concurrently with any extension of time for filing a return allowed because of section 444, relating to the election of a taxable year other than a required taxable year.

(e) *Effect of extension on partner.* An automatic extension of time for filing a partnership return under this section does not operate to extend the time for filing a partner's income tax return or the time for the payment of any tax due on the partner's income tax return.

(f) *Termination of automatic extension.* The district director, including the Assistant Commissioner (International), or the director of a service center may terminate at any time an automatic

extension by mailing to the partnership 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 Form 8736 or to the partnerships's last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(g) *Penalties.* See section 6698 for failure to file a partnership return.

(h) *Coordination with §1.6081-1.* Except in undue hardship cases, no extension of time for filing a partnership return of income will be granted under §1.6081-1 until an automatic extension has been allowed pursuant to the provisions of this section.

(i) *Effective date.* This section is effective for applications for an automatic extension of time to file a partnership return of income filed on or after December 31, 1996.

[T.D. 8703, 61 FR 69029, Dec. 31, 1996, as amended by T.D. 8939, 66 FR 2819, Jan. 12, 2001]

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

(a) *In general.* A corporation shall be allowed an automatic extension of time to the fifteenth day of the sixth month (third month in the case of taxable years ending before December 31, 1982) following the month in which falls the date prescribed for the filing of its income tax return provided the following requirements are met:

(1) An application must be signed by a person authorized by the corporation to request such extension. Such person must be a person authorized under section 6062 to execute the return of the corporation; a person currently enrolled to practice before the Treasury Department; or after November 7, 1965, either an attorney who is a member in good standing of the bar of the highest court of a State, possession, territory, commonwealth, or the District of Columbia, or a certified public accountant duly qualified to practice in a State, possession, territory, commonwealth, or the District of Columbia.

(2) The application must be filed on or before the date prescribed for the fil-

ing of the return of the corporation with the internal revenue officer with whom the corporation is required to file its income tax return.

(3) The corporation shall make a remittance, on or before the date prescribed for payment, of the amount of the properly estimated unpaid tax liability. For taxable years beginning before 1983, the corporation shall make a remittance of an estimated amount of tax which shall not be less than would be required as the first installment under section 6152(a)(1) should the corporation elect to pay the tax in installments.

Upon the timely filing of Form 7004, properly prepared, the 6-month (3-month in the case of taxable years ending before December 31, 1982) extension shall be considered as allowed. For taxable years beginning before 1983, if the taxpayer elects to pay in installments the tax shown on Form 7004, the installment privilege provided in section 6152(a)(1) is limited to the amount shown on the form.

(b) *Consolidated returns.* An application for an automatic extension of time for filing a consolidated return shall be made by a person authorized by the parent corporation to request such extension. Such person must be a person authorized under section 6062 to execute the return of the parent corporation; a person currently enrolled to practice before the Treasury Department; or after November 7, 1965, either an attorney who is a member in good standing of the bar of the highest court of a State, possession, territory, commonwealth, or the District of Columbia, or a certified public accountant duly qualified to practice in a State, possession, territory, commonwealth, or the District of Columbia. There shall be attached to such application a statement listing the name and address of each member of the affiliated group for which such consolidated return will be made. For taxable years beginning after December 31, 1970, the application shall be filed with the internal revenue officer with which the parent corporation will file its income tax return. Upon the timely filing of Form 7004 with the internal revenue officer with which such corporation files its return, the 6-month (3-month in the case of