

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

§ 1.6081-4

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

taxable years ending before December 31, 1982) extension shall be considered as granted to the affiliated group for the filing of its consolidated return or for the filing of each member's separate return.

(c) *Special rule for the extension of time for the payment of tax.* Notwithstanding the application of §1.6081-1(a), any automatic extension of time for filing a corporation income tax return granted under paragraph (a) or (b) of this section shall not operate to extend the time for payment of any tax due on such return.

(d) *Termination of automatic extension.* The district director, including the Director of International Operations, or the director of a service center may, in his discretion, terminate at any time an automatic extension by mailing to the corporation (parent corporation in the case of an affiliated group), or the person who requested such extension for the corporation, a notice of termination. The notice shall be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination shall be sufficient for all purposes when mailed to the corporation at its address shown on Form 7004 or to the person who requested such extension for the corporation at his last known address or last known place of business, even if such corporation has terminated its existence, or such person is deceased or is under a legal disability. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(e) Paragraphs (a) through (d) of this section shall not apply to returns filed by a DISC pursuant to section 6011(c)(2).

[T.D. 7567, 43 FR 45582, Oct. 3, 1978, as amended by T.D. 7885, 48 FR 16484, Apr. 18, 1983; T.D. 8939, 66 FR 2819, Jan. 12, 2001]

§ 1.6081-4 Automatic extension of time for filing individual income tax returns.

(a) *In general—(1) Period of extension.* An individual who is required to file an individual income tax return will be allowed an automatic 4-month extension of time to file the return after the date prescribed for filing the return provided the requirements contained in

paragraphs (a)(2), (3), and (4) of this section are met. In the case of an individual described in §1.6081-5(a)(5) or (6), the automatic 4-month extension will run concurrently with the extension of time to file granted pursuant to §1.6081-5.

(2) *Manner for submitting an application.* An application must be submitted—

(i) On Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return; or

(ii) In any other manner as may be prescribed by the Commissioner.

(3) *Time and place for filing application.* Except in the case of an individual described in §1.6081-5(a)(5) or (6), the application must be filed on or before the date prescribed for filing the individual income tax return. In the case of an individual described in §1.6081-5(a)(5) or (6), the application must be filed on or before the expiration of the extension of time to file granted pursuant to §1.6081-5. The application must be filed with the Internal Revenue Service office designated in the application's instructions.

(4) *Proper estimate of tax.* An application for extension must show the full amount properly estimated as tax for the taxable year.

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

(b) *Special rule for the extension of time for the payment of tax.* Notwithstanding the application of §1.6081-1(a), any automatic extension of time for filing an individual income tax return granted under paragraph (a) of this section shall not operate to extend the time for payment of any tax due on such return.

(c) *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 taxpayer 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