

## § 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

be mailed to the taxpayer at the address shown on Form 4868 or to the taxpayer's last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(d) *Penalties.* See section 6651 for failure to file an individual income tax return or failure to pay the amount shown as tax on the return. In particular, see §301.6651-1(c)(3) of this chapter (relating to a presumption of reasonable cause in certain circumstances involving an automatic extension of time for filing an individual income tax return).

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

[T.D. 7567, 43 FR 45583, Oct. 3, 1978, as amended by T.D. 7885, 48 FR 16484, Apr. 18, 1983; T.D. 8651, 61 FR 261, Jan. 4, 1996; T.D. 8703, 61 FR 69030, Dec. 31, 1996; T.D. 8939, 66 FR 2819, Jan. 12, 2001]

**§ 1.6081-5 Extensions of time in the case of certain partnerships, corporations and U.S. citizens and residents.**

(a) The rules in paragraphs (a) through (e) of this section apply to returns of income due after April 15, 1988. An extension of time for filing returns of income and for paying any tax shown on the return is hereby granted to and including the fifteenth day of the sixth month following the close of the taxable year in the case of:

(1) Partnerships which are required under §1.6031-1(e)(2) to file returns on the fifteenth day of the fourth month following the close of the taxable year of the partnership, and which keep their records and books of account outside the United States and Puerto Rico;

(2) Domestic corporations which transact their business and keep their records and books of account outside the United States and Puerto Rico;

(3) Foreign corporations which maintain an office or place of business within the United States;

(4) Domestic corporations whose principal income is from sources within the possessions of the United States;

(5) United States citizens or residents whose tax homes and abodes, in a real and substantial sense, are outside the United States and Puerto Rico; and

(6) United States citizens and residents in military or naval service on duty, including non-permanent or short term duty, outside the United States and Puerto Rico.

(b) In order to qualify for the extension under this section, a statement must be attached to the return showing that the person for whom the return is made is a person described in paragraph (a) of this section.

(c) For purposes of paragraph (a)(5) of this section, whether a person is a United States resident will be determined in accordance with section 7701(b) of the Code. The term "tax home," as used in paragraph (a)(5), will have the same meaning which it has for purposes of section 162(a)(2) (relating to travel expenses away from home). If a person does not have a regular or principal place of business, that person's tax home will be considered to be his regular place of abode in a real and substantial sense.

(d) In order to qualify for the extension under paragraph (a)(6), the assigned tour of duty outside the United States and Puerto Rico must be for a period that includes the entire due date of the return.

(e) A person otherwise qualifying for the extension under paragraph (a)(5) or paragraph (a)(6) shall not be disqualified because he is physically present in the United States or Puerto Rico at any time, including the due date of the return.

(f) With respect to income tax returns due on April 15, 1988, an extension of time for filing a return of income and for paying any tax shown on that return is hereby granted to and including the fifteenth day of the sixth month following the close of the taxable year in the case of citizens or residents of the United States who are traveling outside the United States and Puerto Rico. A taxpayer will be considered to be traveling outside the United States and Puerto Rico only if the period of travel outside the United States and Puerto Rico is a period of at least fourteen days continuous travel that