

§ 1.6081-9T

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

§ 1.6081-9T Automatic extension of time to file exempt organization returns (temporary).

(a) *In general.* An exempt organization required to file a return on Form 990 (series), 1041-A, 4720, 5227, 6069, or 8870 will be allowed an automatic three-month extension of time to file the return after the date prescribed for filing if the exempt organization files an application in accordance with paragraph (b) of this section. For guidance on extensions of time for an exempt organization to file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, see § 1.6081-3.

(b) *Requirements.* To satisfy this paragraph (b), an application for an automatic extension under this section must—

(1) Be submitted on Form 8868, “Application for Extension of Time To File an Exempt Organization Return,” or in any other manner as may be prescribed by the Commissioner;

(2) Be filed with the Internal Revenue Service office designated in the application’s instructions on or before the date prescribed for filing the information return;

(3) Show the full amount properly estimated as tentative tax for the exempt organization for the taxable year; and

(4) Be accompanied by the full remittance of the amount properly estimated as tentative tax which is unpaid as of the date prescribed for the filing of the return.

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the exempt organization 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 the application for extension or to the exempt organization’s last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(d) *Penalties.* See sections 6651 and 6652(c) for failure to file an exempt organization return or failure to pay the amount shown as tax on the return.

(e) *Coordination with § 1.6081-1.* No extension of time will be granted under

§ 1.6081-1 for filing an exempt organization return listed in paragraph (a) of this section until an automatic extension has been allowed pursuant to this section.

(f) *Effective date.* This section applies to requests for extensions of time to file an exempt organization return due after June 11, 2003. The applicability of this section expires on June 12, 2006.

[T.D. 9061, 68 FR 34799, June 11, 2003]

PLACE FOR FILING RETURNS OR OTHER DOCUMENTS

§ 1.6091-1 Place for filing returns or other documents.

(a) *In general.* Except as provided in § 1.6091-4, whenever a return, statement, or other document is required to be made under the provisions of subtitle A or F of the Code, or the regulations thereunder, with respect to any tax imposed by subtitle A of the Code, and the place for filing such return, statement, or other document is not provided for by the Code, it shall be filed at the place prescribed by the regulations contained in this chapter.

(b) *Place for filing certain information returns.* (1) For the place for filing returns of partnership income, see paragraph (e)(1) of § 1.6031-1.

(2) For the place for filing information returns by banks with respect to common trust funds, see § 1.6032-1.

(3) For the place for filing information returns by certain organizations exempt from taxation under section 501(a), see paragraph (e) of § 1.6033-1.

(4) For the place for filing information returns by trusts claiming charitable deductions under section 642(c), see paragraph (c) of § 1.6034-1.

(5) For the place for filing information returns by officers, directors, and shareholders of foreign personal holding companies, see paragraph (d) of § 1.6035-1 and paragraph (d) of § 1.6035-2.

(6) For the place for filing information returns relating to certain stock option transactions, see paragraph (c) of § 1.6039-1.

(7) For the place for filing returns of information reporting certain payments, see paragraph (a)(5) of § 1.6041-2 and § 1.6041-6.

(8) For the place for filing returns of information regarding payments of

dividends, see paragraph (d) of § 1.6042-1 and paragraph (c) of § 1.6042-2 (relating to returns for calendar years after 1962).

(9) For the place for filing information returns by corporations relating to contemplated dissolution or liquidation, see paragraph (a) of § 1.6043-1.

(10) For the place for filing information returns by corporations relating to distributions in liquidation, see paragraph (a) of § 1.6043-2.

(11) For the place for filing returns of information regarding payments of patronage dividends, see paragraph (b) of § 1.6044-1, and paragraph (d) of § 1.6044-2 (relating to returns for calendar years after 1962).

(12) For the place for filing information returns relating to formation or reorganization of foreign corporations, see paragraph (e) of § 1.6046-1.

(13) For the place for filing information returns regarding certain payments of interest, see paragraph (c) of § 1.6049-1.

(14) For the place for filing information returns with respect to payment of wages in the form of group-term life insurance, see paragraph (b) of § 1.6052-1.

(15) For the place for filing information returns on Forms 1042-S with respect to certain amounts paid to foreign persons, see instructions to the form.

(16) For the place for filing information returns on Form 5074 with respect to the allocation of individual income tax to Guam, see paragraph (b)(3) of § 1.935-1 and paragraph (d) of § 301.7654-1 of this chapter (Regulations on Procedure and Administration).

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 6887, 31 FR 8814, June 24, 1966; T.D. 6922, 32 FR 8713, June 17, 1967; T.D. 7284, 38 FR 20829, Aug. 3, 1973; T.D. 7385, 40 FR 50264, Oct. 29, 1975; T.D. 8734, 62 FR 53493, Oct. 14, 1997]

§ 1.6091-2 Place for filing income tax returns.

Except as provided in § 1.6091-3 (relating to income tax returns required to be filed with the Director of International Operations) and § 1.6091-4 (relating to exceptional cases):

(a) *Individuals, estates, and trusts.* (1) Except as provided in paragraph (c) of

this section, income tax returns of individuals, estates, and trusts shall be filed with the district director for the internal revenue district in which is located the legal residence or principal place of business of the person required to make the return, or, if such person has no legal residence or principal place of business in any internal revenue district, with the District Director at Baltimore, Md. 21202.

(2) An individual employed on a salary or commission basis who is not also engaged in conducting a commercial or professional enterprise for profit on his own account does not have a "principal place of business" within the meaning of this section.

(b) *Corporations.* Except as provided in paragraph (c) of this section, income tax returns of corporations shall be filed with the district director for the internal revenue district in which is located the principal place of business or principal office or agency of the corporation.

(c) *Returns filed with service centers.* Notwithstanding paragraphs (a) and (b) of this section, whenever instructions applicable to income tax returns provide that the returns be filed with a service center, the returns must be so filed in accordance with the instructions.

(d) *Hand-carried returns.* Notwithstanding paragraphs (1) and (2) of section 6091(b) and paragraph (c) of this section:

(1) *Persons other than corporations.* Returns of persons other than corporations which are filed by hand carrying shall be filed with the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director) as provided in paragraph (a) of this section.

(2) *Corporations.* Returns of corporations which are filed by hand carrying shall be filed with the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director) as provided in paragraph (b) of this section.