

See § 301.6091-1 of this chapter (Regulations on Procedure and Administration) for provisions relating to the definition of hand carried.

(e) *Amended returns.* In the case of amended returns filed after April 14, 1968, except as provided in paragraph (d) of this section:

(1) *Persons other than corporations.* Amended returns of persons other than corporations shall be filed with the service center serving the internal revenue district referred to in paragraph (a) of this section.

(2) *Corporations.* Amended returns of corporations shall be filed with the service center serving the internal revenue district referred to in paragraph (b) of this section.

(f) *Returns of persons subject to a termination assessment.* Notwithstanding paragraph (c) of this section:

(1) *Persons other than corporations.* Returns of persons other than corporations with respect to whom an assessment was made under section 6851(a) with respect to the taxable year shall be filed with the district director as provided in paragraph (a) of this section.

(2) *Corporations.* Returns of corporations with respect to whom an assessment was made under section 6851(a) with respect to the taxable year shall be filed with the district director as provided in paragraph (b) of this section.

(g) *Returns of persons subject to a termination assessment.* Notwithstanding paragraph (c) of this section, income tax returns of persons with respect to whom an income tax assessment was made under section 6852(a) with respect to the taxable year must be filed with the district director as provided in paragraphs (a) and (b) of this section.

[T.D. 6950, 33 FR 5356, Apr. 4, 1968, as amended by T.D. 7012, 34 FR 7690, May 15, 1969; T.D. 7495, 42 FR 33726, July 1, 1977; T.D. 7575, 43 FR 58816, Dec. 18, 1978; T.D. 8628, 60 FR 62210, Dec. 5, 1995]

§ 1.6091-3 Income tax returns required to be filed with Director of International Operations.

The following income tax returns shall be filed with the Director of International Operations, Internal Revenue Service, Washington, DC 20225, or

the district director, or the director of the service center, depending on the appropriate officer designated on the return form or in the instructions issued with respect to such form:

(a) Income tax returns on which all, or a portion, of the tax is to be paid in foreign currency. See §§ 301.6316-1 to 301.6316-6 inclusive, and §§ 301.6316-8 and 301.6316-9 of this chapter (Regulations on Procedure and Administration).

(b) Income tax returns on an individual citizen of the United States whose principal place of abode for the period with respect to which the return is filed is outside the United States. A taxpayer's principal place of abode will be considered to be outside the United States if his legal residence is outside the United States or if his return bears a foreign address.

(c) Income tax returns of an individual citizen of a possession of the United States (whether or not a citizen of the United States) who has no legal residence or principal place of business in any internal revenue district in the United States.

(d) Except in the case of any departing alien return under section 6851 and § 1.6851-2, the income tax return of any nonresident alien (other than one treated as a resident under section 6013 (g) or (h)).

(e) The income tax return of an estate or trust the fiduciary of which is outside the United States and has no legal residence or principal place of business in any internal revenue district in the United States.

(f) Income tax returns of foreign corporations.

(g) The return by a withholding agent of the income tax required to be withheld at source under chapter 3 of the Code on nonresident aliens and foreign corporations and tax-free covenant bonds, as provided in § 1.1461-2.

(h) Income tax returns of persons who claim the benefits of section 911 (relating to earned income from sources without the United States).

(i) Income tax returns of corporations which claim the benefits of section 922 (relating to special deduction for Western Hemisphere trade corporations) except in the case of consolidated returns filed pursuant to the regulations under section 1502.

(j) Income tax returns of persons who claim the benefits of section 931 (relating to income from sources within possessions of the United States).

(k) Income tax returns of persons who claim the benefits of section 933 (relating to income from sources within Puerto Rico).

(l) Income tax returns of corporations which claim the benefits of section 941 (relating to the special deduction for China Trade Act corporations).

[T.D. 6950, 33 FR 5357, Apr. 4, 1968, as amended by T.D. 7012, 34 FR 7690, May 15, 1969; T.D. 7670, 45 FR 6931, Jan. 31, 1980]

§ 1.6091-4 Exceptional cases.

(a) *Permission to file in district other than required district.* (1) The Commissioner may permit the filing of any income tax return required to be made under the provisions of subtitle A or F of the Code, or the regulations in this part, in any internal revenue district, notwithstanding the provisions of paragraphs (1) and (2) of section 6091(b) and §§ 1.6091-1 to 1.6091-3, inclusive.

(2) In cases where the Commissioner authorizes (for all purposes except venue) a director of an internal revenue service center to receive returns, such returns pursuant to instructions issued with respect thereto, may be sent directly to the director and are thereby filed with him for all purposes except as a factor in determining venue. However, after initial processing all such returns shall be forwarded by the director of a service center to the office with which such returns are, without regard to this subparagraph, required to be filed. For the sole purpose of determining venue, such returns are filed only with such office.

(3) Notwithstanding the provisions of other sections of this chapter or any rule issued under this chapter:

(i) In cases where, in accordance with subparagraph (2) of this paragraph, a return is filed with the director of a service center, the authority of the district director with whom such return would, without regard to such subparagraph, be required to be filed shall remain the same as if the return had been so filed;

(ii) Unless a return or other document is a proper attachment to, or is,

a return which the director of a service center is expressly authorized to receive, such return or other document shall be filed as if all returns sent directly to the service centers, in accordance with subparagraph (2) of this paragraph, were filed in the office where such returns are, without regard to such subparagraph, required to be filed; and

(iii) Unless the performance of an act is directly related to the sending of a return directly to the director of a service center, such act shall be performed as if all returns sent directly to the service centers, in accordance with subparagraph (2) of this paragraph, were filed in the office where such returns are, without regard to such subparagraph, required to be filed.

(4) The application of subparagraphs (2) and (3) of this paragraph may be illustrated by the following examples:

Example (1). The Commissioner has authorized the Director, Internal Revenue Service Center, Chamblee, Georgia (for all purposes except venue), to receive Forms 1040 and 1040A. A, a resident of Greensboro, North Carolina, is required to file his Form 1040 for the calendar year 1964 with the District Director, Greensboro, North Carolina. In addition, A is required to file his declaration of estimated tax, Form 1040ES, for the calendar year 1965, which under paragraph (c) of § 1.6073-1 must be filed with the district director for the district in which A expects to file his income tax return. Under subparagraph (2) of this paragraph A may send his Form 1040 to either the director of the service center or to his district director. However, since his Form 1040ES is not a proper attachment to his income tax return, he shall send his Form 1040ES to his district director (with whom he is, without regard to subparagraph (2) of this paragraph, required to file his income tax return).

Example (2). Assume the same facts as in Example (1), and in addition, that A is required to attach copies of his Forms W-2 to his income tax return, Form 1040. Therefore, A must attach copies of his Forms W-2 to his Form 1040 and send both to either his district director or the director of the service center.

Example (3). Assume the facts in Example (1) and in addition, that A sends his Form 1040 to the director of the service center. Assume further that A is entitled to file a claim under section 6421 for refund of certain taxes paid for gasoline used for certain non-highway uses. Under paragraph (c) of § 48.6421(c)-1 of this chapter the claim on