

**§ 1.6015(g)-1**

**26 CFR Ch. I (4-1-01 Edition)**

corresponding date in the case of a fiscal year). With respect to an underpayment of any earlier installment, compliance with section 6015(f) will not relieve the taxpayer from the addition to the tax imposed by section 6654. However, the period of the underpayment under section 6654(c), with respect to any earlier installment, will terminate on January 15 of the succeeding calendar year (or the corresponding date in the case of a fiscal year). For example, a taxpayer discovers on January 14, 1956, that he has underpaid his estimated tax for the calendar year 1955. He may, in lieu of filing an amended declaration on January 15, 1956, and paying the balance of the estimated tax determined thereon, file his final return on January 31, 1956, and pay in full the amount computed thereon as payable. By so doing, he will avoid the addition to the tax with respect to the underpayment of the installment required to be paid by January 15, 1956. The periods of underpayment, under section 6654(c), as to the installments required to be paid on April 15, 1955, June 15, 1955, and September 15, 1955, also terminate on January 15, 1956.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 7028, 35 FR 3806, Feb. 27, 1970; 35 FR 4293, Mar. 10, 1970]

**§ 1.6015(g)-1 Short taxable years of individuals.**

(a) *Requirement of declaration.* No declaration may be made for a period of more than 12 months. For purposes of this section a taxable year of 52 or 53 weeks, in the case of a taxpayer who computes his taxable income in accordance with the election permitted by section 441(f) shall be deemed a period of 12 months. For special rules affecting the time for filing declarations and paying estimated tax by such a taxpayer, see paragraph (b) of § 1.441-2. A separate declaration for a fractional part of a year is required where, for example, there is a change, with the approval of the Commissioner, in the basis of computing taxable income from one taxable year to another taxable year. The periods to be covered by such separate declarations in the several cases are those set forth in section

443. No declaration is required if the short taxable year is:

- (1) A period of less than four months.
- (2) A period of at least four months but less than six months and the requirements of section 6015(a) are first met after the 1st day of the fourth month.
- (3) A period of at least six months but less than nine months and the requirements of section 6015(a) are first met after the 1st day of the sixth month, or
- (4) A period of nine months or more and the requirements of section 6015(a) are first met after the 1st day of the ninth month.

In the case of a decedent, no declaration need be filed subsequent to the date of death. As to the requirement for an amended declaration if death of one spouse occurs after filing a joint declaration, see paragraph (c) of § 1.6015(b)-1.

(b) *Income and income tax placed on annual basis.* For the purpose of determining whether the anticipated income and tax for a short taxable year resulting from a change of annual accounting period, necessitates the filing of a declaration, income and income tax imposed by chapter 1 (other than by section 56) shall be placed on an annual basis in the manner prescribed in section 443(b)(1). Thus, for example, an unmarried taxpayer who changes from a fiscal year basis to a calendar year basis beginning January 1, 1973, will have a short taxable year beginning July 1, 1972, and ending December 31, 1972. If his anticipated gross income for such short taxable year consists solely of wages (as defined in section 3401(a)) in the amount of \$11,000, his total gross income and his gross income from such wages for the purpose of determining whether a declaration is required is \$22,000, the amount obtained by placing anticipated income of \$11,000 upon an annual basis. Since the taxpayer's anticipated gross income from wages when placed upon an annual basis is in excess of \$20,000, he is required to file a declaration of estimated tax for the short taxable year unless the estimated tax can reasonably be expected to be less than \$100. However, for taxable years beginning after December 31, 1966, the amount which the individual

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estimates as the amount of self-employment tax imposed by chapter 2 shall be computed on the actual self-employment income for the short period.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 7427, 41 FR 34028, Aug. 12, 1976]

**§ 1.6015(h)-1 Estates and trusts.**

An estate or trust, though generally taxed as an individual, is not required to file a declaration.

**§ 1.6015(i)-1 Nonresident alien individuals.**

(a) *Exception from requirement of making a declaration.* No declaration of estimated income tax is required to be made under section 6015(a) and § 1.6015(a)-1 by a nonresident alien individual unless:

(1) Such individual has wages, as defined in section 3401(a), and the regulations thereunder, upon which tax is required to be withheld under section 3402,

(2) Such individual has income (other than compensation for personal services upon which tax is required to be withheld at source under section 1441) which is effectively connected for the taxable year with the conduct of a trade or business in the United States by such individual, or

(3) Such individual has been, or expects to be, a resident of Puerto Rico during the entire taxable year.

(b) *Rules applicable to nonresident alien individuals required to make a declaration—(1) Tests to be applied.* A nonresident alien individual who is not excepted by paragraph (a) of this section from the requirement of making a declaration of income tax is required to file a declaration if his gross income meets the requirements of section 6015(a) and § 1.6015(a)-1. In making the determination under section 6015(a)(1) as to whether the amount of the gross income of a nonresident alien individual is such as to require making a declaration of estimated income tax, only the tests relating to a single individual (other than a head of household) or to a married individual not entitled to file a joint declaration with his spouse shall apply, since a nonresident alien individual may not make a joint

declaration by reason of section 6015(b) and is not a head of household. Only in a rare case would a nonresident alien individual be a surviving spouse.

(2) *Determination of gross income.* To determine the gross income of a nonresident alien individual who is not, or does not expect to be, a resident of Puerto Rico during the entire taxable year, see section 872 and §§ 1.872-1 and 1.872-2. To determine the gross income of a nonresident alien individual who is, or expects to be, a resident of Puerto Rico during the entire taxable year, see section 876 and § 1.876-1. For purposes of applying paragraph (a)(2) of this section, income which is effectively connected for the taxable year with the conduct of a trade or business in the United States includes all income which is treated under section 871 (c) or (d) and § 1.871-9 (relating to students and trainees) or § 1.871-10 (relating to real property income) as income which is effectively connected for such year with the conduct of a trade or business in the United States.

(c) *Effective date.* This section shall apply for taxable years beginning after December 31, 1966. For corresponding rules applicable to taxable years beginning before January 1, 1967, see 26 CFR 1.6015(a)-1(d) (Rev. as of Jan. 1, 1971).

[T.D. 7332, 39 FR 44232, Dec. 23, 1974]

**§ 1.6015(j)-1 Applicability.**

Section 6015 is applicable only with respect to taxable years beginning after December 31, 1954. Sections 58, 59, and 60 of the Internal Revenue Code of 1939 and the regulations thereunder, shall continue in force with respect to taxable years beginning before January 1, 1955.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960. Redesignated by T.D. 7332, 39 FR 44232, Dec. 23, 1974]

**§ 1.6016-1 Declarations of estimated income tax by corporations.**

(a) *Requirement.* For taxable years ending on or after December 31, 1955, a declaration of estimated tax shall be made by every corporation (including unincorporated business enterprises electing to be taxed as domestic corporations under section 1361), which is subject to taxation under section 11 or 1201(a), or subchapter L, chapter 1 of