

time for filing may be made either on Form 2688 or in the form of a letter.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 6581, 26 FR 11678, Dec. 6, 1961; T.D. 6950, 33 FR 5355, Apr. 4, 1968; T.D. 7260, 38 FR 4258, Feb. 12, 1973; T.D. 7533, 43 FR 6604, Feb. 15, 1978; T.D. 7651, 44 FR 61597, Oct. 26, 1979; T.D. 8241, 54 FR 7762, Feb. 23, 1989]

**§ 1.6081-1T Extension of time to file return in case of taxpayers with mixed straddles (temporary).**

The due date for the income tax return of trusts, estates, partnerships, and individual taxpayers filing their return for calendar year 1984 or for a fiscal year ending before February 1, 1985, shall be October 15, 1985, if—

- (a) The taxpayer obtained an extension of time to file the return pursuant to § 1.6081-1 or § 1.6081-4, and the due date for the return (taking the extension into account) falls after August 7, 1985 and before October 16, 1985;
- (b) The taxpayer did not file the return prior to August 8, 1985; and
- (c) The taxpayer held one or more mixed straddles (within the meaning of section 1092(b)(2)) at any time after December 31, 1983, and before August 8, 1985.

[T.D. 8058, 50 FR 42014, Oct. 17, 1985]

**§ 1.6081-2 Automatic extension of time to file partnership return of income.**

(a) *In general.* A partnership required to file a return of income on Form 1065, U.S. Partnership Return of Income, for any taxable year will be allowed an automatic 3-month extension of time to file the return after the date prescribed for filing the return if an application under this section is filed in accordance with paragraph (b) of this section. In the case of a partnership described in § 1.6081-5(a)(1), the automatic extension allowed under this section runs concurrently with an extension of time to file granted pursuant to § 1.6081-5(a).

(b) *Requirements.* In order to satisfy this paragraph (b), an application for an automatic extension under this section must be—

(1) Submitted on Form 8736, Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC or for Certain Trusts, or in any

other manner as may be prescribed by the Commissioner;

(2) Filed on or before the later of—

(i) The date prescribed for filing the partnership return (without regard to any extensions of the time for filing such return); or

(ii) The expiration of any extension of time to file granted such partnership pursuant to § 1.6081-5(a); and

(3) Filed with the Internal Revenue Service office designated in the application's instructions.

(c) *Payment of section 7519 amount.* An automatic extension of time for filing a partnership return under this section does not extend the time for payment of any amount due under section 7519, relating to required payments for entities electing not to have a required taxable year.

(d) *Section 444 election.* An automatic extension of time for filing a partnership return will run concurrently with any extension of time for filing a return allowed because of section 444, relating to the election of a taxable year other than a required taxable year.

(e) *Effect of extension on partner.* An automatic extension of time for filing a partnership return under this section does not operate to extend the time for filing a partner's income tax return or the time for the payment of any tax due on the partner's income tax return.

(f) *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 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