

**Internal Revenue Service, Treasury**

**§ 1.6154-1**

on or before April 15, 1955, the estimated tax is payable in 4 equal installments, one on the date of filing the declaration, and one each on June 15, September 15, and November 15, 1955. If in such case the declaration is required to be filed after April 15 but on or before June 15, the tax will be payable in 3 equal installments, one on the date of filing the declaration, and one each on September 15, and November 15, 1955. The provisions of paragraph (a)(3) of § 1.6153-1, relating to payment of estimated tax in any case in which the declaration is filed after the time prescribed in section 6073 and §§ 1.6073-1 to 1.6073-4, inclusive, are equally applicable to the payment of the estimated tax for short taxable years.

[T.D. 6500, 25 FR 12139, Nov. 26, 1960]

**§ 1.6153-4 Extension of time for paying the estimated tax.**

An extension of time granted an individual under section 6081 for filing the declaration of estimated tax automatically extends the time for paying the estimated tax (without interest) for the same period. See § 1.6073-4 for rules relating to extensions of time for filing declarations of estimated tax by individuals. Except as provided in paragraph (b) of § 301.6091-1 (relating to hand-carried documents), an application for an extension of time for paying a particular installment of the estimated tax shall be addressed to the internal revenue officer with whom the taxpayer files his declaration. Each application must contain a full recital of the causes for the delay. Such extension may be for a reasonable period not to exceed 6 months from the date fixed for payment thereof except in the case of a taxpayer who is abroad. Such extension does not relieve the taxpayer from the addition to the tax imposed by section 6654, and the period of the underpayment will be determined under section 6654(c) without regard to such extension.

[T.D. 6950, 33 FR 5357, Apr. 4, 1968]

**§ 1.6154-1 Payment of estimated tax by corporations.**

(a) *Taxable years beginning on or before December 31, 1963*—(1) *Amount required to be paid.* Every corporation required to

file a declaration of estimated tax for a taxable year beginning on or before December 31, 1963, shall pay the following percentage of its estimated tax:

If the taxable year ends—	The amount required to be paid is the following percentage of the estimated tax
On or after Dec. 31, 1955, and before Dec. 31, 1956 ..	10
On or after Dec. 31, 1956, and before Dec. 31, 1957 ..	20
On or after Dec. 31, 1957, and before Dec. 31, 1958 ..	30
On or after Dec. 31, 1958, and before Dec. 31, 1959 ..	40
On or after Dec. 31, 1959 .....	50

(2) *Time for payment.* (i) In the case of a corporation on the calendar year basis which files its declaration on or before September 15 of the taxable year, the percentage of the estimated tax required to be paid is payable in two equal installments, one at the time of filing the declaration, and the other on or before December 15 of the taxable year. If the corporation files its declaration after September 15 of the taxable year, the percentage of the estimated tax required to be paid is payable in full on or before December 15 of the taxable year.

(ii) In the case of a corporation whose taxable year is a fiscal year, the dates prescribed for payment of the estimated tax shall be the 15th day of the 9th month and the 15th day of the 12th month of such taxable year. If the corporation files its declaration after the 15th day of such 9th month, the percentage of the estimated tax required to be paid is payable in full on or before the 15th day of such 12th month.

(3) *Amendment of declaration.* In the case of an amended declaration, filed in accordance with section 6074, the installment payable on the 15th day of the 12th month of the taxable year shall be ratably increased or decreased, as the case may be, to reflect the increase or decrease in the estimated tax by reason of the amended declaration. For example, X, a corporation on the calendar year basis, filed a declaration on September 15, 1955, reporting an estimated tax in the amount of \$20,000. The first installment of \$1,000 (5 percent of \$20,000) accompanied the declaration. However, X filed an amended declaration on December 15, 1955, showing an estimated tax of \$30,000. Since X