

**§ 20.6071-1**

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

the penalties of perjury, it must be so verified by the person or persons required to sign such return, statement or other document. In addition, any other statement or document submitted under any provision of Chapter 11 or Subtitle F of the Code or regulations thereunder with respect to any tax imposed by Chapter 11 of the Code may be required to contain or be verified by a written declaration that it is made under the penalties of perjury.

(b) *Oath.* Any return, statement, or other document required to be submitted under Chapter 11 or Subtitle F of the Code or regulations prescribed thereunder with respect to any tax imposed by Chapter 11 of the Code may be required to be verified by an oath.

[T.D. 6600, 27 FR 4986, May 29, 1962]

**§ 20.6071-1 Time for filing preliminary notice required by § 20.6036-1.**

In the case of the estate of a decedent dying before January 1, 1971, if a duly qualified executor or administrator of the estate of such a decedent who was a resident or a citizen of the United States qualifies within 2 months after a decedent's death, or if a duly qualified executor or administrator of the estate of such a decedent who was a nonresident not a citizen qualifies within the United States within 2 months after the decedent's death, the preliminary notice required by § 20.6036-1 must be filed within 2 months after his qualification. If no such executor or administrator qualifies within that period, the preliminary notice must be filed within 2 months of the decedent's death.

[T.D. 7238, 37 FR 28721, Dec. 29, 1972]

**§ 20.6075-1 Returns; time for filing estate tax return.**

The estate tax return required by section 6018 must be filed on or before the due date. The due date is the date on or before which the return is required to be filed in accordance with the provisions of section 6075(a) or the last day of the period covered by an extension of time granted by the district director or the director of a service center as provided in § 20.6081-1. The due date, with respect to a decedent

dying after December 31, 1970, is, unless an extension of time for filing has been granted, the day of the 9th calendar month after the decedent's death numerically corresponding to the day of the calendar month on which death occurred, except that, if there is no numerically corresponding day in such ninth month, the last day of the ninth month is the due date. For example, if the decedent dies on July 31, 1972, the estate tax return and tax payment must be made on or before April 30, 1973. The due date, with respect to a decedent dying before January 1, 1971, is, unless an extension of time for filing has been granted, the day of the 15th calendar month after the decedent's death numerically corresponding to the day of the calendar month on which death occurred, except that, if there is no numerically corresponding day in such 15th month, the last day of the 15th month is the due date. When the due date falls on Saturday, Sunday, or a legal holiday, the due date for filing the return is the next succeeding day which is not Saturday, Sunday, or a legal holiday. For definition of a legal holiday, see section 7503 and § 301.7503-1 of this chapter (Regulations on Procedure and Administration). As to additions to the tax in the case of failure to file the return or pay the tax within the prescribed time, see section 6651 and § 301.6651-1 of this chapter (Regulations on Procedure and Administration). For rules with respect to the right to elect to have the property valued as of a date or dates subsequent to the decedent's death, see § 20.2032-1, and section 7502 and § 301.7502-1 of this chapter (Regulations on Procedure and Administration).

[T.D. 7238, 37 FR 28721, Dec. 29, 1972]

**§ 20.6081-1 Extension of time for filing the return.**

(a) In case it is impossible or impracticable for the executor to file a reasonably complete return within 9 months (15 months in the case of a decedent dying before January 1, 1971) from the date of death, the district director or the director of a service center may, upon a showing of good and

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sufficient cause, grant a reasonable extension of time for filing the return required by section 6018. Unless the executor is abroad, the extension may not be for more than 6 months from the date for filing provided by section 6075(a). Therefore, unless the executor is abroad, the due date for filing the return under any extension granted by a district director or a director of a service center may not be later than 15 months (21 months in the case of a decedent dying before January 1, 1971) from the date of the decedent's death. The extension may, of course, be for a lesser period of time.

(b) Except as provided in paragraph (b) of § 20.6091-1 of this chapter (Regulations on Procedure and Administration), relating to hand-carried documents, such application shall be made to the internal revenue officer with whom the estate tax return is required to be filed and must contain a full recital of the causes for the delay. It should be made before the expiration of the time within which the return otherwise must be filed and failure to do so may indicate negligence and constitute sufficient cause for denial. It should, where possible, be made sufficiently early to permit the internal revenue officer to consider the matter and reply before what otherwise would be the due date of the return.

(c) A return as complete as possible must be filed before the expiration of the extension period granted. The return thus filed will be the return required by section 6018(a) and any tax shown thereon will be the "amount determined by the executor as the tax" referred to in section 6161(a)(2), or the "amount shown as the tax by the taxpayer upon his return" referred to in section 6211(a)(1)(A). Except as provided in §§ 20.2032A-8(d) and 20.6166-1(h), the return cannot be amended after the expiration of the extension period although supplemental information may subsequently be filed that may result in a finally determined tax different from the amount shown as the tax by the executor on the return. An extension of time for filing the return does not operate to extend the time for payment of the tax. See § 20.6151-1 for the time for payment of the tax, and

§§ 20.6161-1 and 20.6163-1 for extensions of time for payment of the tax.

[T.D. 6296, 23 FR 4529, June 24, 1958, as amended by T.D. 6711, 29 FR 3656, Mar. 24, 1964; T.D. 7238, 37 FR 28722, Dec. 29, 1972; T.D. 7710, 45 FR 50745, July 31, 1980]

### § 20.6091-1 Place for filing returns or other documents.

(a) *General rule.* If the decedent was domiciled in the United States at the time of his death, the preliminary notice required by § 20.6036-1 in the case of the estate of a decedent dying before January 1, 1971, and the estate tax return required by § 20.6018-1 shall be filed with:

(1) The service center serving the district in which the decedent was domiciled at the time of his death, if the instructions applicable to the estate tax return provide that the return shall be filed with a service center, or

(2) 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) in whose district the decedent was domiciled at the time of his death, if paragraph (a)(1) of this section does not apply.

Paragraph (a)(1) of this section does not apply if the return is made by hand-carrying or if the instructions applicable to the preliminary notice or to the return do not provide that it shall be filed with a service center.

(b) *Non-U.S. domiciliaries.* If the decedent was not domiciled in the United States at the time of his death, the preliminary notice required by § 20.6036-1 in the case of the estate of a decedent dying before January 1, 1971, and the estate tax return required by § 20.6018-1 shall be filed with the Internal Revenue Service Center, Philadelphia, Pa. or the Director of International Operations, Washington, DC, depending upon the place designated on the return form or in the instructions issued with respect to such form. This paragraph applies whether or not the decedent was a citizen of the United States and whether or not the return is made by hand-carrying.

[T.D. 7238, 37 FR 28722, Dec. 29, 1972, as amended by T.D. 7302, 39 FR 796, Jan. 3, 1974; T.D. 7495, 42 FR 33726, July 1, 1977]