

§ 301.6074-1

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§ 301.6074-1 Time for filing declarations of estimated income tax by corporations.

For provisions relating to time for filing declarations of estimated income tax by corporations, see §§ 1.6074-1 to 1.6074-3, inclusive, of this chapter (Income Tax Regulations).

§ 301.6075-1 Time for filing estate and gift tax returns.

For provisions relating to time for filing estate tax returns and gift tax returns, see § 20.6075-1 of this chapter (Estate Tax Regulations) and § 25.6075-1 of this chapter (Gift Tax Regulations), respectively.

EXTENSION OF TIME FOR FILING RETURNS

§ 301.6081-1 Extension of time for filing returns.

For provisions concerning extensions of time for filing returns or other documents, see the regulations relating to the particular tax.

PLACE FOR FILING RETURNS OR OTHER DOCUMENTS

§ 301.6091-1 Place for filing returns and other documents.

(a) *General rule.* For provisions concerning the place for filing returns, including hand-carried returns, see the regulations relating to the particular tax. Except as provided in paragraph (b) of this section, for provisions concerning the place for filing documents other than returns, see the regulations relating to the particular tax.

(b) *Exception for hand-carried documents other than returns.* Notwithstanding any other provisions of this chapter—

(1) *Persons other than corporations.* If a document, other than a return, of a person (other than a corporation) is hand carried, and if the document is otherwise required to be filed with a service center, such document may be filed with 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) for the internal revenue district in which is located the legal residence or principal place of

business of such person, or, in the case of an estate, the internal revenue district in which was the domicile of the decedent at the time of his death. A document may also be filed by hand carrying such document to the appropriate service center, or, in the case of a document required to be filed (i) with the Office of International Operations, by hand carrying to such Office, or (ii) with the office of the assistant regional commissioner (alcohol and tobacco tax) by hand carrying to such office.

(2) *Corporations.* If a document, other than a return, of a corporation is hand carried, and if the document is otherwise required to be filed with a service center, such document may be filed with 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) for the internal revenue district in which is located the principal place of business or principal office or agency of the corporation. A document may also be filed by hand carrying such document to the appropriate service center, or, in the case of a document required to be filed (i) with the Office of International Operations, by hand carrying to such Office, or (ii) with the office of the assistant regional commissioner (alcohol and tobacco tax) by hand carrying to such office.

(c) *Definition of hand carried.* For purposes of this section and section 6091(b)(4) and the regulations issued thereunder, a return or document will be considered to be hand carried if it is brought to the district director by the person required to file the return or other document, or by his agent. Examples of persons who will be considered to be agents, for purposes of the preceding sentence, are: Members of the taxpayer's family, an employee of the taxpayer, the taxpayer's attorney, accountant, or tax advisor, and messengers employed by the taxpayer. A return or document will not be considered to be hand carried if it is sent to