

paid on or before the applicable date provided in section 6153 on or before the last day of the period covered by an extension of time granted pursuant to the provisions of section 6161.

(3) *Information returns filed with Service Center.* An application for an extension of the time for filing any information return required to be filed with an Internal Revenue Service Center shall state the location of the Service Center with which such return will be filed. Except as provided in paragraph (b) of §301.6091-1 (relating to hand-carried documents), such application shall be made to the internal revenue officer with whom the applicant is required to file an income tax return or with whom the applicant would be required to file an income tax return if such a return were required of him.

(4) *Taxpayer unable to sign.* In any case in which a taxpayer is unable, by reason of illness, absence, or other good cause, to sign a request for an extension, any person standing in close personal or business relationship to the taxpayer may sign the request on his behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than the taxpayer's and the relationship existing between the taxpayer and the signer.

(5) *Form of application.* The application for an extension of the time for filing a return, statement, or other document may be made in the form of a letter. However, in the case of an individual income tax return on Form 1040, the application for an extension of the 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,