

§ 31.6071(a)-1A

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see the provisions of § 301.7503-1 of this chapter (Regulations on Procedure and Administration).

(e) *Late filing.* For additions to the tax in case of failure to file a return within the prescribed time, see the provisions of § 301.6651-1 of this chapter (Regulations on Procedure and Administration).

(f) *Cross reference.* For extensions of time for filing returns and other documents, see § 31.6081(a)-1.

[T.D. 6516, 25 FR 13032, Dec. 20, 1960, as amended by T.D. 6941, 32 FR 18041, Dec. 16, 1967; T.D. 7001, 34 FR 1005, Jan. 23, 1969; T.D. 7078, 35 FR 18525, Dec. 5, 1970; T.D. 7351, 40 FR 17146, Apr. 17, 1975; T.D. 7953, 49 FR 19644, May 9, 1984; T.D. 8504, 58 FR 68035, Dec. 23, 1993; T.D. 8895, 65 FR 50408, Aug. 18, 2000; T.D. 8952, 66 FR 33832, June 26, 2001]

§ 31.6071(a)-1A Time for filing returns with respect to the railroad unemployment repayment tax.

(a) *In general.* Each return of the taxes imposed under section 3321 (a) and (b) required to be made under § 31.6011(a)-3A shall be filed on or before the last day of the second calendar month following the period for which it is made.

(b) *Last day for filing.* For provisions relating to the time for filing a return when the prescribed due date falls on Saturday, Sunday, or a legal holiday, see the provisions of § 301.7503-1 of this chapter (Regulations on Procedure and Administration).

(c) *Late filing.* For additions to the tax in the case of failure to file a return within the prescribed time, see the provisions of § 301.6651-1 of this chapter (Regulations on Procedure and Administration).

[T.D. 8105, 51 FR 40169, Nov. 5, 1986. Redesignated and amended at T.D. 8227, 53 FR 34736, Sept. 8, 1988]

§ 31.6081(a)-1 Extensions of time for filing returns and other documents.

(a) *Federal Insurance Contributions Act; income tax withheld from wages; and Railroad Retirement Tax Act—(1) In general.* Except as otherwise provided in subparagraphs (2) and (3) of this paragraph, no extension of time for filing any return or other document required in respect of the Federal Insurance Contributions Act, income tax with-

held from wages, or the Railroad Retirement Tax Act will be granted.

(2) *Information returns of employers required to file monthly returns of tax under the Federal Insurance Contributions Act.* The district director or director of a service center may, upon application of the employer, grant an extension of time in which to file any information return required under paragraph (b)(1) of § 31.6011(a)-5. Such extension of time shall not extend beyond the last day of the calendar month in which occurs the due date prescribed in paragraph (a)(3)(i) of § 31.6071(a)-1 for filing the information return. Each application for an extension of time for filing an information return shall be made in writing, properly signed by the employer or his duly authorized agent. Except as provided in paragraph (b) of § 301.6091-1 (relating to hand-carried documents), each application shall be addressed to the internal revenue officer with whom the employer will file the return. Each application shall contain a full recital of the reasons for requesting the extension, to aid the officer in determining the period of the extension, if any, which will be granted. Such a request in the form of a letter to such internal revenue officer will suffice as an application. The application shall be filed on or before the due date prescribed in paragraph (a)(3)(i) of § 31.6071(a)-1 for filing the information return.

(3) *Information returns of employers on Forms W-2 and W-3—(i) In general.* The Director, Martinsburg Computing Center, may grant an extension of time in which to file the Social Security Administration copy of Forms W-2 and the accompanying transmittal form which constitutes an information return under paragraph § 31.6051-2(a). The request must contain a concise statement of the reasons for requesting the extension. The request must be mailed or delivered on or before the date on which the employer is required to file the Form W-2 with the Social Security Administration.

(ii) *Automatic Extension of Time.* The Commissioner may, in appropriate cases, publish procedures for automatic extensions of time to file Forms W-2 where the employer is required to file the Form W-2 on an expedited basis.