

value of the outstanding stock of X Corporation, and 18 percent of the value of the outstanding stock of Y Corporation, and 9 percent of M Corporation and N Corporation. However, HF, the father of H, is not considered to own stock of X, Y, M, or N since his son, H, is not treated as the owner of such stock for purposes of again applying the “members of family” rule.

(j) *Time and place for filing return*—(1) *Time for filing.* Any return required by section 6046 and this section shall be filed on or before the 90th day after the date on which a United States citizen, resident, or person becomes liable to file such return under any provision of section 6046(a) and of paragraph (a), (b), or (c) of this section. With respect to returns filed after September 3, 1982, such return shall be filed on or before such later date (if any) as may be authorized by the return form. The Director of the Internal Revenue Service Center where the return is required to be filed is authorized to grant reasonable extensions of time for filing returns under section 6046 and this section in accordance with the applicable provisions of section 6081(a) and § 1.6081-1.

(2) *Place for filing.* Returns required by section 6046 and this section shall be filed with the Internal Revenue Service Center designated in the instructions of the applicable form.

(k) *Penalties.* (1) For criminal penalties for failure to file a return and filing a false or fraudulent return, see sections 7203, 7206, and 7207.

(2) For civil penalty for failure to file return, or failure to show information required on a return, under this section, see section 6679.

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[T.D. 6623, 27 FR 11882, Dec. 1, 1962, as amended by T.D. 6997, 34 FR 932, Jan. 22, 1969; T.D. 7322, 39 FR 30932, Aug. 27, 1974; T.D. 7925, 48 FR 55454, Dec. 13, 1983; T.D. 8573, 59 FR 64302, Dec. 14, 1994; T.D. 8733, 62 FR 53385, Oct. 14, 1997; T.D. 9194, 70 FR 18946, Apr. 11, 2005]

§ 1.6046-1T Returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock (temporary).

(a) through (f)(2) [Reserved]. For further guidance, see § 1.6046-1(a) through (f)(2).

(f)(3) *U.S. person*—(i) *In general.* For purposes of section 6046 and this section, the term *United States person* has the meaning assigned to it by section 7701(a)(30), except as provided in paragraphs (f)(3) (ii) and (iii) of this section.

(ii) *Special rule for individuals residing in certain possessions.* With respect to individuals who are bona fide residents of Puerto Rico or any section 931 possession, as defined in § 1.931-1T(c)(1), the term *United States person* has the meaning assigned to it by § 1.957-3T.

(iii) *Special rule for certain nonresident aliens.* An individual for whom an election under section 6013(g) or (h) is in effect shall, subject to the exceptions contained in paragraph (f)(3)(ii) of this section, be considered a *United States person* for purposes of section 6046 and this section.

(f)(4) through (k) [Reserved]. For further guidance, see § 1.6046-1(f)(4) through (k).

(1) *Effective date.* This section shall apply for taxable years ending after October 22, 2004.

[T.D. 9194, 70 FR 18946, Apr. 11, 2005]

§ 1.6046A-1 Return requirement for United States persons who acquire or dispose of an interest in a foreign partnership, or whose proportional interest in a foreign partnership changes substantially.

(a) *Return requirement*—(1) *General rule.* If a United States person has a reportable event (as defined in paragraph (b)(1) of this section) during the person’s tax year, then, except as provided in paragraph (f) of this section, the United States person is required to complete and file Form 8865, “Return of U.S. Persons With Respect to Certain Foreign Partnerships,” containing the information described in paragraph (c) of this section.

(2) *Separate return for each partnership.* If a United States person has a reportable event with respect to an interest in more than one foreign partnership, the United States person must file a separate Form 8865 for each foreign partnership.

(b) *Definitions*—(1) *Reportable event.* There are three categories of reportable events under section 6046A: acquisitions, dispositions, and changes in proportional interests.