

filed on or before the 15th day of the succeeding taxable year.

(b) *Farmers or fishermen.* In the case of an individual:

(1) Whose current taxable year is a short taxable year and whose estimated gross income from farming or fishing (including oyster farming) is at least two-thirds of his total estimated gross income from all sources for such current taxable year, or

(2) Whose taxable year preceding the current taxable year was a short taxable year and whose gross income from farming or fishing (including oyster farming) was at least two-thirds of the total gross income from all sources shown on the return for such preceding short taxable year (with respect to declarations of estimated tax for taxable years beginning after November 10, 1978),

he may file a declaration of estimated tax on or before the 15th day of the month immediately following the close of the current taxable year, in lieu of the time prescribed in paragraph (a) of this section.

(c) *Nonresident aliens.* Notwithstanding the provisions of paragraph (a) of this section, in the case of a short taxable year, a nonresident alien described in section 6072(c) (relating to returns of nonresident aliens whose wages are not subject to withholding) whose anticipated income for the short taxable year meets the requirements of section 6015(a). Sections 1.6015(a)-1, 1.6015(g)-1, and 1.6015(i)-1 on or before the 1st day of the 6th month following the beginning of such year need not file a declaration of estimated tax before the 15th day of the 6th month following the beginning of such year.

[T.D. 6678, 28 FR 10516, Oct. 1, 1963, as amended by T.D. 7719, 45 FR 60903, Sept. 15, 1980]

§ 1.6073-4 Extension of time for filing declarations by individuals.

(a) *In general.* District directors and directors of service centers are authorized to grant a reasonable extension of time for filing a declaration or an amended declaration. Except as provided in paragraph (b) of § 301.6091-1 (relating to hand-carried documents), an application for an extension of time for filing such a declaration shall be ad-

ressed to the internal revenue officer with whom the taxpayer is required to file his declaration, and must contain a full recital of the causes for the delay. Except in the case of taxpayers who are abroad, no extension for filing declarations may be granted for more than 6 months.

(b) *Citizens outside of the United States.* In the case of a United States citizen outside the United States and Puerto Rico on the 15th day of the 4th month of his taxable year, an extension of time for filing his declaration of estimated tax otherwise due on or before the 15th day of the 4th month of the taxable year is granted to and including the 15th day of the 6th month of the taxable year. For purposes of applying this paragraph to taxable years beginning prior to January 1, 1964, Alaska shall be considered outside the United States.

(c) *Residents outside the United States.* In the case of a U.S. resident living or traveling outside the United States and Puerto Rico on the 15th day of the 4th month of a taxable year beginning after December 31, 1978, an extension of time for filing the declaration of estimated tax otherwise due on or before the 15th day of the 4th month of the taxable year is granted to and including the 15th day of the 6th month of the taxable year.

(d) *Addition to tax applicable.* An extension of time for filing the declaration of estimated tax automatically extends the time for paying the estimated tax (without interest) for the same period. However, such extension does not relieve the taxpayer from the addition to the tax imposed by section 6654, and the period of the underpayment will be determined under section 6654(c) without regard to such extension.

[T.D. 6500, 25 FR 12008, Nov. 26, 1960, as amended by T.D. 6638, 28 FR 1765, Feb. 26, 1963; T.D. 6950, 33 FR 5355, Apr. 4, 1968; T.D. 7736, 45 FR 76143, Nov. 18, 1980]

§ 1.6074-1 Time and place for filing declarations of estimated income tax by corporations.

(a) *Taxable years beginning on or before December 31, 1963.* For taxable years ending on or after December 31, 1955, and beginning on or before December

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31, 1963, declarations of estimated tax for the taxable year shall be filed on or before the 15th day of the 9th month of such year by every corporation whose then anticipated income tax liability under section 11 or 1201(a), or subchapter L, chapter 1 of the Code, for the year meets the requirements of section 6016(a). If, however, the requirements necessitating the filing of a declaration are first met after the last day of the 8th month and before the first day of the 12th month of the taxable year the declaration shall be filed on or before the 15th day of the 12th month of the taxable year. If, however, the requirements of section 6016(a) are not met before the first day of the 12th month of the taxable year, no declaration need be filed for such year.

(b) *Taxable years beginning after December 31, 1963.* A declaration of estimated tax for a taxable year beginning after December 31, 1963, required of a corporation by section 6016 shall be filed as follows:

If the requirements of section 6016 are first met—	The declaration shall be filed on or before—
before the 1st day of the 4th month of the taxable year.	the 15th day of the 4th month of the taxable year
after the last day of the 3d month and before the 1st day of the 6th month of the taxable year.	the 15th day of the 6th month of the taxable year
after the last day of the 5th month and before the 1st day of the 9th month of the taxable year.	the 15th day of the 9th month of the taxable year
after the last day of the 8th month and before the 1st day of the 12th month of the taxable year.	the 15th day of the 12th month of the taxable year

(c) *Place for filing declaration.* Except as provided in paragraph (b) of §301.6091-1 (relating to hand-carried documents), the declaration of estimated tax shall be filed at the place prescribed by the instructions applicable to such declaration. For example, if the instructions applicable to a declaration provide that the declaration of a corporation located in North Carolina be filed with the Director, Internal Revenue Service Center, Chamblee, Ga., such declaration shall be filed with the service center.

(d) *Amendment of declaration—(1) Taxable years beginning on or before December 31, 1963.* A declaration of estimated tax for a taxable year beginning on or before December 31, 1963, which is filed by a corporation prior to the 15th day

of the 12th month of the taxable year may be amended in the manner prescribed in §1.6016-3, at any time on or before such 15th day. An amended declaration shall be filed with the internal revenue officer with whom the original declaration was filed.

(2) *Taxable years beginning after December 31, 1963.* In any case where a declaration of estimated tax for a taxable year beginning after December 31, 1963, has been filed, an amended declaration of estimated tax may be filed during any interval between installment dates prescribed for the taxable year. However, no amended declaration may be filed until after the installment date on or before which the original declaration was filed and only one amended declaration may be filed during each interval between installment dates. See §1.6016-3 for the manner of making an amended declaration. Except as provided in paragraph (b) of §301.6091-1 (relating to hand-carried documents), an amended declaration shall be filed with the internal revenue officer with whom the original declaration was filed.

[T.D. 6768, 29 FR 14922, Nov. 4, 1964, as amended by T.D. 6950, 33 FR 5355, Apr. 4, 1968]

§ 1.6074-2 Time for filing declarations by corporations in case of a short taxable year.

(a) *Taxable years beginning on or before December 31, 1963—(1) In general.* In the case of a short taxable year of 9 months or more beginning on or before December 31, 1963, where the requirements of section 6016(a) are met before the 1st day of the 9th month of the short taxable year, the declaration shall be filed on or before the 15th day of the 9th month of such short year. In the case of a short taxable year of more than 9 months, where the requirements of section 6016(a) are first met after the last day of the 8th month, but before the 1st day of the last month of the short taxable year, the declaration shall be filed on or before the 15th day of the last month of such short year. See §1.6016-4, relating to the requirement of a declaration in the case of a short taxable year, and paragraph (a) of §1.6154-2, relating to the time for payment of the estimated tax in case of a short taxable year.