

(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; T.D. 9163, 69 FR 70548, Dec. 7, 2004]

**§ 1.6081-2T Automatic extension of time to file certain returns filed by partnerships (temporary).**

(a) *In general.* A partnership required to file Form 1065, "U.S. Partnership Return of Income," or Form 8804, "Annual Return for Partnership Withholding Tax," for any taxable year will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the partnership files an application under this section in accordance with paragraph (b) of this section. In the

case of a partnership described in §1.6081-5(a)(1), the automatic extension of time to file allowed under this section runs concurrently with an extension of time to file granted pursuant to §1.6081-5(a).

(b) *Requirements.* To satisfy this paragraph (b), the partnership must—

(1) Submit a complete application on Form 7004, "Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns," or in any other manner prescribed by the Commissioner;

(2) File the application on or before the later of—

(i) The date prescribed for filing the return of the partnership; or

(ii) The expiration of any extension of time to file granted under §1.6081-5(a); and

(3) File the application 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 of income granted under paragraph (a) of this section does not extend the time for payment of any amount due under section 7519, relating to required payments for entities electing not to have a required taxable year.

(d) *Section 444 election.* An automatic extension of time for filing a partnership return of income will run concurrently with any extension of time for filing a return allowed because of section 444, relating to the election of a taxable year other than a required taxable year.

(e) *Effect of extension on partner.* An automatic extension of time for filing a partnership return of income under this section does not extend the time for filing a partner's income tax return or the time for the payment of any tax due on a partner's income tax return.

(f) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the partnership a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the partnership's last known address.

### § 1.6081-3

### 26 CFR Ch. I (4-1-08 Edition)

For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(g) *Penalties.* See section 6698 for failure to file a partnership return.

(h) *Effective dates.* This section is applicable for applications for an automatic extension of time to file the partnership returns listed in paragraph (a) of this section filed after December 31, 2005. The applicability of this section expires on November 4, 2008.

[T.D. 9229, 70 FR 67358, Nov. 7, 2005]

#### **§ 1.6081-3 Automatic extension of time for filing corporation income tax returns.**

(a) *In general.* A corporation or an affiliated group of corporations filing a consolidated return will be allowed an automatic 6-month extension of time to file its income tax return after the date prescribed for filing the return if the following requirements are met:

(1) [Reserved]. For guidance on the form to file to request a 6-month extension of time to file corporation income tax returns after December 31, 2005, see § 1.6081-3T.

(2) The application must be filed on or before the date prescribed for the filing of the return of the corporation (or the consolidated return of the affiliated group of corporations) with the Internal Revenue Service office designated in the application's instructions.

(3) The corporation (or affiliated group of corporations filing a consolidated return) must remit the amount of the properly estimated unpaid tax liability on or before the date prescribed for payment.

(4) The application must include a statement listing the name and address of each member of the affiliated group if the affiliated group will file a consolidated return.

(b) *No extension of time for the payment of tax.* Any automatic extension of time for filing a corporation income tax return granted under paragraph (a) of this section shall not operate to extend the time for payment of any tax due on such return.

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing a notice of termination to the

corporation (parent corporation in the case of an affiliated group of corporations filing a consolidated return). The notice shall be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination shall be sufficient for all purposes when mailed to the corporation at the address shown on Form 7004 or to the corporation's last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(d) *No extension for DISCs.* Paragraphs (a) through (c) of this section shall not apply to returns filed by a DISC pursuant to section 6011(c)(2).

(e) For guidance on the applicability date of this section, see § 1.6081-3T.

[T.D. 9163, 69 FR 70548, Dec. 7, 2004, as amended by T.D. 9229, 70 FR 67359, Nov. 7, 2005]

#### **§ 1.6081-3T Automatic extension of time for filing corporation income tax returns (temporary).**

(a) [Reserved]. For further guidance, see § 1.6081-3(a).

(1) An application must be submitted on Form 7004, "Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns," or in any other manner prescribed by the Commissioner.

(a)(2) through (d) [Reserved]. For further guidance, see § 1.6081-3(a)(2) through (d).

(e) *Effective dates.* (1) Except as provided in paragraph (e)(2) of this section, this section applies to requests for extensions of time to file corporation income tax returns due after December 7, 2004.

(2) Paragraph (a)(1) of this section applies to applications for an automatic extension of time to file corporation income tax returns filed after December 31, 2005. The applicability of this section expires on November 4, 2008.

[T.D. 9229, 70 FR 67359, Nov. 7, 2005]

#### **§ 1.6081-4T Automatic extension of time for filing individual income tax return (temporary).**

(a) *In general.* An individual who is required to file an individual income tax return will be allowed an automatic 6-month extension of time to file the return after the date prescribed for