

Internal Revenue Service, Treasury

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filing the return if the individual files an application under this section in accordance with paragraph (b) of this section. In the case of an individual described in §1.6081-5(a)(5) or (6), the automatic 6-month extension will run concurrently with the extension of time to file granted pursuant to §1.6081-5.

(b) *Requirements.* To satisfy this paragraph (b), an individual must—

(1) Submit a complete application on Form 4868, “Application for Automatic Extension of Time To File U.S. Individual Income Tax Return,” 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; or

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

(3) File the application with the Internal Revenue Service office designated in the application’s instructions; and

(4) Show on the application the full amount properly estimated as tax for the taxable year.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the individual 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 4868 or to the individual’s last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(e) *Penalties.* See section 6651 for failure to file an individual income tax return or failure to pay the amount shown as tax on the return. In particular, see §301.6651-1(c)(3) of this chapter (relating to a presumption of reasonable cause in certain circumstances involving an automatic ex-

tension of time for filing an individual income tax return).

(f) *Effective dates.* This section is applicable for applications for an automatic extension of time to file an individual income tax return filed after December 31, 2005. The applicability of this section expires on November 4, 2008.

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

§ 1.6081-5 Extensions of time in the case of certain partnerships, corporations and U.S. citizens and residents.

(a) The rules in paragraphs (a) through (e) of this section apply to returns of income due after April 15, 1988. An extension of time for filing returns of income and for paying any tax shown on the return is hereby granted to and including the fifteenth day of the sixth month following the close of the taxable year in the case of:

(1) Partnerships which are required under §1.6031(a)-1(e)(2) to file returns on the fifteenth day of the fourth month following the close of the taxable year of the partnership, and which keep their records and books of account outside the United States and Puerto Rico;

(2) Domestic corporations which transact their business and keep their records and books of account outside the United States and Puerto Rico;

(3) Foreign corporations which maintain an office or place of business within the United States;

(4) Domestic corporations whose principal income is from sources within the possessions of the United States;

(5) United States citizens or residents whose tax homes and abodes, in a real and substantial sense, are outside the United States and Puerto Rico; and

(6) United States citizens and residents in military or naval service on duty, including non-permanent or short term duty, outside the United States and Puerto Rico.

(b) [Reserved]. For guidance on how a person should demonstrate that the person qualified for the extension in paragraph (a) of this section after December 31, 2005, see §1.6081-5T.

(c) For purposes of paragraph (a)(5) of this section, whether a person is a

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United States resident will be determined in accordance with section 7701(b) of the Code. The term “tax home,” as used in paragraph (a)(5), will have the same meaning which it has for purposes of section 162(a)(2) (relating to travel expenses away from home). If a person does not have a regular or principal place of business, that person’s tax home will be considered to be his regular place of abode in a real and substantial sense.

(d) In order to qualify for the extension under paragraph (a)(6), the assigned tour of duty outside the United States and Puerto Rico must be for a period that includes the entire due date of the return.

(e) A person otherwise qualifying for the extension under paragraph (a)(5) or paragraph (a)(6) shall not be disqualified because he is physically present in the United States or Puerto Rico at any time, including the due date of the return.

(f) With respect to income tax returns due on April 15, 1988, an extension of time for filing a return of income and for paying any tax shown on that return is hereby granted to and including the fifteenth day of the sixth month following the close of the taxable year in the case of citizens or residents of the United States who are traveling outside the United States and Puerto Rico. A taxpayer will be considered to be traveling outside the United States and Puerto Rico only if the period of travel outside the United States and Puerto Rico is a period of at least fourteen days continuous travel that includes all of April 15, 1988. For returns due after April 15, 1988, no extension will be granted to taxpayers traveling outside the United States and Puerto Rico.

[T.D. 8312, 55 FR 37227, Sept. 10, 1990; 55 FR 41310, Oct. 10, 1990, as amended by T.D. 9163, 69 FR 70550, Dec. 7, 2004; T.D. 9229, 70 FR 67359, Nov. 7, 2005]

§ 1.6081-5T Extensions of time in the case of certain partnerships, corporations, and U.S. citizens and residents (temporary).

(a) [Reserved]. For further guidance, see § 1.6081-5(a).

(b) In order to qualify for the extension under this section—

(1) A statement must be attached to the return showing that the person for whom the return is made is a person described in paragraph (a) of this section; or

(2) If a person described in paragraph (a) of this section requests additional time to file, the person must request the extension on or before the fifteenth day of the sixth month following the close of the taxable year and check the appropriate box on Form 4868, “Application for Automatic Extension of Time To File a U.S. Individual Income Tax Return,” or Form 7004, “Application for Automatic 6-Month Extension of Time To File Certain Business Income Tax, Information, and Other Returns,” whichever is applicable, or in any other manner prescribed by the Commissioner.

(c) through (f) [Reserved]. For further guidance, see § 1.6081-5(c) through (f).

(g) *Effective date.* This section is applicable for applications for an automatic extension of time to file returns of income for taxpayers 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 67359, Nov. 7, 2005]

§ 1.6081-6T Automatic extension of time to file estate or trust income tax return (temporary).

(a) *In general.* An estate or trust required to file an income tax return on Form 1041, “U.S. Income Tax Return for Estates and Trusts,” will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the estate or trust files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), an estate or trust 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 date prescribed for filing the return