

§ 1.6151-1

TIME AND PLACE FOR PAYING TAX
PLACE AND DUE DATE FOR PAYMENT OF
TAX

§ 1.6151-1 Time and place for paying tax shown on returns.

(a) *In general.* Except as provided in section 6152 and paragraph (b) of this section, the tax shown on any income tax return shall, without assessment or notice and demand, be paid to the internal revenue officer with whom the return is filed at the time fixed for filing the return (determined without regard to any extension of time for filing the return). For provisions relating to the time for filing income tax returns, see section 6072 and §§ 1.6072-1 to 1.6072-4, inclusive. For provisions relating to the place for filing income tax returns, see section 6091 and §§ 1.6091-1 to 1.6091-4, inclusive.

(b)(1) *Returns on which tax is not shown.* If a taxpayer files a return and in accordance with section 6014 and the regulations thereunder, elects not to show the tax on the return, the amount of tax determined to be due shall be paid within 30 days after the date of mailing to the taxpayer a notice stating the amount payable and making demand upon the taxpayer therefor. However, if the notice is mailed to the taxpayer more than 30 days before the due date of the return, payment of the tax shall not be required prior to such due date.

(2) *Where tax is shown on the return.* In any case in which a taxpayer files a return on Form 1040A pursuant to paragraph (a)(7) of § 1.6012-1 and shows the amount of tax on the return, the unpaid balance of the tax shall, without assessment or notice and demand, be paid not later than the date fixed for filing the return.

(c) *Date fixed for payment of tax.* In any case in which a tax imposed by subtitle A of the Code is required to be paid on or before a certain date, or within a certain period, any reference in subtitle A or F of the Code to the date fixed for payment of such tax shall be deemed a reference to the last day fixed for such payment (determined without regard to any extension of time for paying the tax).

(d) *Use of Government depositaries.* (1) For provisions relating to the use of authorized financial institutions in depositing income and estimated income taxes of certain corporations, see § 1.6302-1.

(2) For provisions relating to the use of such financial institutions for the deposit of taxes required to be withheld under chapter 3 of the Code on non-resident aliens and foreign corporations and tax-free covenant bonds, see § 1.6302-2.

(Approved by the Office of Management and Budget under control number 1545-0257)

[T.D. 6500, 25 FR 12137, Nov. 26, 1960, as amended by T.D. 6922, 32 FR 8713, June 17, 1967; T.D. 6950, 33 FR 5357, Apr. 4, 1968; T.D. 7102, 36 FR 5498, Mar. 24, 1971; T.D. 7953, 49 FR 19644, May 9, 1984; T.D. 8952, 66 FR 33831, June 26, 2001]

§ 1.6153-1 Payment of estimated tax by individuals.

(a) *In general.* (1) The time for payment of the estimated tax by individuals for calendar years shall be as follows:

| Date of filing declaration | Dates of payment of estimated tax |
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| (i) On or before April 15 | In 4 equal installments—one at time of filing declaration, one on or before June 15, one on or before September 15, and one on or before January 15 of the succeeding taxable year |
| (ii) After April 15 and before June 16 if not required to be filed on or before April 15. | In 3 equal installments—one at time of filing declaration, one on or before September 15, and one on or before January 15 of the succeeding taxable year |
| (iii) After June 15 and before September 16 if not required to be filed on or before June 15. | In 2 equal installments—one at time of filing declaration, and the other on or before January 15 of the succeeding taxable year |
| (iv) After September 15 if not required to be filed on or before September 15. | In full at time of filing declaration |

(2) If, for example, due to the nature and amount of his gross income for 1955, the taxpayer is not required to file his declaration as of April 15, but is required to file the declaration on or before June 15, 1955, the case comes within the scope of subparagraph (1)(ii) of this paragraph and the estimated tax is payable in 3 equal installments, the 1st on the date of filing, the 2d on or before September 15, 1955, and the 3d

installment on or before January 15, 1956.

(3) If a declaration is filed after the time prescribed in section 6073(a) (including any extension of time granted for filing the declaration), there shall be paid at such time all installments of the estimated tax which would have been payable on or before such date of filing if the declaration had been timely filed in accordance with the provisions of section 6073(a). The remaining installments shall be paid at the times and in the amounts in which they would have been payable if the declaration had been timely filed. Thus, for example, B, a single man who makes his return on the calendar year basis, was employed from the beginning of 1955 and for several years prior thereto at an annual salary of \$6,000, thus meeting the requirements of section 6015(a). B filed his declaration for 1955 on September 16, 1955. In such case, B should have filed a declaration on or before April 15, 1955, and at the time of filing his declaration he was delinquent in the payment of three installments of his estimated tax for the taxable year 1955. Hence, upon his filing the declaration on September 16, 1955, three-fourths of the estimated tax shown thereon must be paid.

(4) In the case of a decedent, payments of estimated tax are not required subsequent to the date of death. See, however, paragraph (c) of § 1.6015(b)-1, relating to the making of an amended declaration by a surviving spouse if a joint declaration was made before the death of the decedent.

(5) The payment of any installment of the estimated tax shall be considered payment on account of the tax for such taxable year. Hence, upon the return for such taxable year, the aggregate amount of the payments of estimated tax should be entered as payments to be applied against the tax shown on such return.

(b) *Farmers or fishermen.* Special provisions are made with respect to the filing of the declaration and the payment of the tax by an individual whose estimated gross income from farming or, with respect to taxable years beginning after December 31, 1962, from fishing is at least two-thirds of his total gross income from all sources for the

taxable year. As to what constitutes income from farming or fishing within the meaning of this paragraph, see paragraph (b) of § 1.6073-1. The declaration of such an individual may be filed on or before January 15 of the succeeding taxable year in lieu of the time prescribed for individuals generally. Where such an individual makes a declaration of estimated tax after September 15 of the taxable year, the estimated tax shall be paid in full at the time of the filing of the declaration.

(c) *Amendment of declaration.* If any amendment of a declaration is filed, the remaining installments, if any, shall be ratably increased or decreased, as the case may be, to reflect the increase or decrease in the estimated tax by reason of the amendment. If any amendment is made after September 15 of the taxable year, any increase in the estimated tax by reason thereof shall be paid at the time of making the amendment.

(d) *Installments paid in advance.* At the election of the taxpayer any installment of the estimated tax may be paid prior to the date prescribed for its payment.

[T.D. 6500, 25 FR 12139, Nov. 26, 1960, as amended by T.D. 6678, 28 FR 10517, Oct. 1, 1963]

§ 1.6153-2 Fiscal years.

In the case of an individual on the fiscal year basis, the dates prescribed for payment of the estimated tax shall be the 15th day of the 4th month, the 15th day of the 6th month, and the 15th day of the 9th month of the taxable year and the 15th day of the 1st month of the succeeding taxable year. For example, if an individual having a fiscal year ending on June 30, 1956, first meets the requirements of section 6015(a) on January 15, 1956, and the declaration is filed on or before March 15, 1956, the estimated tax shall be paid in 2 equal installments, one at the time of filing of such declaration and the other on or before July 15, 1956.

[T.D. 6500, 25 FR 12139, Nov. 26, 1960]

§ 1.6153-3 Short taxable years.

In the case of a short taxable year of an individual for which a declaration is required to be filed the estimated tax