

to be filed on or before August 15, 1980 because in determining whether taxable gifts exceed \$25,000, the effect of section 2513 is only taken into account for the quarter in which an irrevocable consent was made on a return required to be filed before August 15, 1980.

*Example (2).* Assume the same facts as in Example (1). In addition, during the third quarter A made another taxable gift of \$20,000 to D, and B made a taxable gift of \$24,000 to D. B is required to file a return reporting the taxable gifts made during the second and third quarters on or before November 15, 1980 because B's total taxable gifts exceed \$25,000 (second quarter gifts after taking section 2513 into account =  $\frac{1}{2}$  (\$10,000) - \$3,000 (annual exclusion under section 2503(b)) = \$2,000 plus a \$24,000 gift in the third quarter). Even if A and B had consented to the application of section 2513 for the third quarter, B's return would nevertheless be due on or before November 15, 1980, because an irrevocable consent was not made on a return that was required to be filed prior to November 15, 1980. However, the effect of section 2513 is taken into account for the second quarter because an irrevocable consent was made on a return that was required to be filed prior to November 15, 1980.

*Example (3).* During the first quarter of 1980 A made taxable gifts of \$27,000 to F (\$30,000 - \$3,000 annual exclusion under section 2503(b)). A is required to file a return on or before May 15, 1980. A fails to file a return until August 1, 1980. On that return B, A's spouse, consented to the application of section 2513. The consent on that return is irrevocable under § 25.2513-3. During the second quarter B made taxable gifts of \$14,000 to F. A and B made no other gifts during 1980. B has made total taxable gifts of \$26,000 (\$12,000 for the first quarter and \$14,000 for the second quarter). Therefore, B is required to file a return on or before August 15, 1980. Even if A and B had consented to the application of section 2513 for the second quarter, B's return is nevertheless due on or before August 15, 1980. Assuming no other gifts were made during the year, A's return reporting the second quarter split gift would be due on or before April 15, 1981.

*Example (4).* During the first quarter of 1980 A made taxable gifts of \$20,000 to G. B, A's spouse, files a gift tax return on June 15, 1980 reporting that gift and both A and B signify their consent to the application of section 2513 on that return. In determining whether either spouse has exceeded the \$25,000 amount for the remainder of 1980, the effect of section 2513 will be taken into account for the transfer by gift made in the first quarter.

(d) *Nonresident not citizens of the United States.* In the case of a donor who is a nonresident not a citizen of the United States, paragraphs (a) and

(b) of this section shall be applied by substituting "\$12,500" for "\$25,000" each place it appears. For rules relating to whether certain residents of possessions are considered nonresidents not citizens of the United States, see section 2501(c) and § 25.2501-1(d).

(e) *Effective date.* This section is effective for gifts made after December 31, 1976, and before January 1, 1982.

[T.D. 7757, 46 FR 6929, Jan. 22, 1981. Redesignated and amended by T.D. 7910, 48 FR 40375, Sept. 7, 1983]

**§ 25.6081-1T Automatic extension of time for filing gift tax returns (temporary).**

(a) *In general.* Under section 6075(b)(2), an automatic six-month extension of time granted to a donor to file the donor's return of income under § 1.6081-4T shall be deemed to also be a six-month extension of time granted to file a return on Form 709, "United States Gift (and Generation-Skipping Transfer) Tax Return." If a donor does not obtain an extension of time to file the donor's return of income under § 1.6081-4T, the donor will be allowed an automatic 6-month extension of time to file Form 709 after the date prescribed for filing if the donor 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 of time to file Form 709 will run concurrently with the extension of time to file granted pursuant to § 1.6081-5.

(b) *Requirements.* To satisfy this paragraph (b), a donor must—

(1) Submit a complete application on Form 8892, "Payment of Gift/GST Tax and/or Application for Extension of Time To File Form 709," 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; and

(3) File the application with the Internal Revenue Service office designated in the application's instructions.

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(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 extension at any time by mailing to the donor 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 8892, or to the donor'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 a gift tax return or failure to pay the amount shown as tax on the return.

(f) *Effective dates.* This section is applicable for applications for an extension of time to file Form 709 filed after December 31, 2005. The applicability of this section expires on November 4, 2008.

[T.D. 9229, 70 FR 67361, Nov. 7, 2005]

### § 25.6091-1 Place for filing returns and other documents.

(a) *In general.* If the donor is a resident of the United States, the gift tax return required by section 6019 shall be filed with any person assigned the responsibility to receive returns in the local Internal Revenue Service office that serves the legal residence or principal place of business of the donor. If the donor is a nonresident (whether or not a citizen), and his principal place of business is served by a local Internal Revenue Service office, the gift tax return shall be filed with any person assigned the responsibility to receive returns in that office.

(b) *Returns filed with service centers.* Notwithstanding paragraph (a) of this section, unless a return is filed by hand carrying, whenever instructions applicable to gift tax returns provide that the returns be filed with a service center, the returns must be so filed in accordance with the instructions. Returns which are filed by hand carrying shall be filed with any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue

Service office in accordance with paragraph (a) of this section.

(c) *Returns of certain nonresidents.* If the donor is a nonresident (whether or not a citizen), and he does not have a principal place of business in the United States, the gift tax return required by section 6019, whether or not such return is made by hand carrying, shall be filed with the Internal Revenue Service Center, Philadelphia, Pennsylvania, or as designated on the return form or in the instructions issued with respect to such form.

(Secs. 6091, 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805))

[T.D. 7012, 34 FR 7692, May 15, 1969, as amended by T.D. 7238, 37 FR 28737, Dec. 29, 1972; 39 FR 797, Jan. 3, 1974; T.D. 7495, 42 FR 33726, July 1, 1977; T.D. 9156, 69 FR 55745, Sept. 16, 2004]

### § 25.6091-2 Exceptional cases.

Notwithstanding the provisions of § 25.6091-1 the Commissioner may permit the filing of the gift tax return required by section 6019 in any local Internal Revenue Service office.

[T.D. 6600, 27 FR 4987, May 29, 1962, as amended by T.D. 9156, 69 FR 55745, Sept. 16, 2004]

### § 25.6151-1 Time and place for paying tax shown on return.

The tax shown on the gift tax return is to be paid by the donor at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return), unless the time for paying the tax is extended in accordance with the provisions of section 6161. However, for provisions relating to certain cases in which the time for paying the gift tax is postponed by reason of an individual serving in, or in support of, the Armed Forces of the United States in a combat zone, see section 7508. For provisions relating to the time and place for filing the return, see §§ 25.6075-1 and 25.6091-1.

### § 25.6161-1 Extension of time for paying tax or deficiency.

(a) *In general—(1) Tax shown on return.* A reasonable extension of time to pay the amount of tax shown on the return may be granted by the district director at the request of the donor. The period of such extension shall not be in