

§ 25.6091-1

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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