



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 31

[TD 9821]

RIN 1545-BN13

Return Due Date and Extended Due Date Changes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations

SUMMARY: This document contains final and temporary regulations that update the due dates and extensions of time to file certain tax returns and information returns. The dates are updated to reflect the new statutory requirements set by section 2006 of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 and section 201 of the Protecting Americans from Tax Hikes Act of 2015. These regulations affect taxpayers who file Form W-2 (series, except Form W-2G), Form W-3, Form 990 (series), Form 1099-MISC, Form 1041, Form 1041-A, Form 1065, Form 1120 (series), Form 4720, Form 5227, Form 6069, Form 8804, or Form 8870.

DATES: Effective Date: These regulations are effective **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

Applicability Date: For dates of applicability, see §§1.1446-3T(g)-(h), 1.6012-6T(c)-(d), 1.6031(a)-1T(f)-(g), 1.6032-1T(b)-(c), 1.6033-2T(k)-(l), 1.6041-2T(d)-(e), 1.6041-6T(c)-(d), 1.6072-2T(g)-(h), 1.6081-1T(c)-(d), 1.6081-2T(h)-(i), 1.6081-3T(g)-

(h), 1.6081-5T(f)–(g), 1.6081-6T(g)–(h), 1.6081-9T(f)–(g), and 31.6071(a)-1T(g)–(h).

For additional information, see the dates of applicability section of this preamble.

FOR FURTHER INFORMATION CONTACT: Concerning these temporary regulations, Jonathan R. Black, (202) 317-6845; concerning submissions of comments and/or requests for a hearing, Regina Johnson (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

These updates to the regulations reflect changes in tax return due dates enacted by section 2006 of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 (the Surface Transportation Act), Public Law No. 114-41, 129 Stat. 443 (2015), as well as changes to information return due dates enacted by section 201 of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act), Public Law No. 114-113, Div. Q, 129 Stat. 2242 (2015).

Prior to amendment by the Surface Transportation Act, section 6072(a) provided that the income tax returns of partnerships (generally Form 1065, “U.S. Return of Partnership Income”), trusts and estates (generally Form 1041, “U.S. Income Tax Return for Estates and Trusts”), and individuals (generally Form 1040, “U.S. Individual Income Tax Return”) were due on the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar-year taxpayers). Section 6072(b) generally provided that the income tax returns of corporations (most forms in the Form 1120 series) were due on the fifteenth day of the third month following the close of the taxable year (March 15 for calendar-year taxpayers).

Under section 6081(a), the Secretary generally has authority to grant a reasonable extension of time of up to six months for filing any return, statement, or other document (longer in the case of taxpayers who are abroad). Additionally, prior to amendment by the Surface Transportation Act, section 6081(b) provided for a three-month automatic extension of time to file for all corporations.

Immediately prior to the enactment of the Surface Transportation Act, §1.6081-2 provided an automatic five-month extension of time to file Form 1065 and Form 8804, “Annual Return for Partnership Withholding Tax (Section 1446),” §1.6081-3 provided a six-month automatic extension of time to file the income tax return of all corporations (three months longer than the minimum three-month automatic extension), and §1.6081-6 provided an automatic five-month extension of time to file Form 1041, such that the extended due date of these returns was the fifteenth day of the ninth month after the close of the taxable year (September 15 for calendar-year taxpayers). Section 1.6081-4 provided an automatic six-month extension of time to file individual income tax returns, such that the extended due date of an individual’s return was the fifteenth day of the tenth month after the close of the taxable year (October 15 for calendar-year taxpayers).

The amendments to section 6072(b) of the Internal Revenue Code made by section 2006(a) of the Surface Transportation Act change the due date for filing an income tax return by a C corporation from the fifteenth day of the third month following the close of the taxable year (March 15 for calendar-year taxpayers) to the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar-year taxpayers). The amendments also change the due date for filing an income tax return

by a partnership from the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar-year taxpayers) to the fifteenth day of the third month following the close of the taxable year (March 15 for calendar-year taxpayers).

Generally these amendments apply to returns for taxable years beginning after December 31, 2015. However, for any C corporation with a taxable year ending on June 30, these amendments apply to returns for taxable years beginning after December 31, 2025.

Section 2006(b) of the Surface Transportation Act provides that for taxable years beginning after December 31, 2015, the Secretary of the Treasury, or the Secretary's designee, shall modify appropriate regulations regarding the due dates of certain returns and the maximum extensions of time to file certain returns, as specified in that section.

Section 2006(c) of the Surface Transportation Act generally changes the automatic extension of time to file the tax return of a C corporation provided by section 6081(b) from three months to six months. However, there are exceptions for C corporations with taxable years that begin before January 1, 2026. These statutory exceptions are (1) if a C corporation files for a calendar year, the automatic extension is five months; and (2) if the C corporation files for a taxable year that ends on June 30, the automatic extension is seven months. These amendments apply to income tax returns for taxable years beginning after December 31, 2015.

Prior to enactment of the PATH Act, the due dates for filing forms in the Form W-2 series, Form W-3, and Form 1099-MISC on paper were either February 28 or the last day of February of the calendar year following the calendar year for which the

information was being reported. See §1.6041-2(a)(3)(ii) (Form W-2 not subject to FICA); §31.6071(a)-1(a)(3)(i) (Form W-2 subject to FICA); and §1.6041-6 (Form 1099-MISC). The due date for filing these information returns electronically was March 31 of the calendar year following the calendar year for which the information was being reported. See section 6071(b) prior to amendment by the PATH Act.

Section 201(a) and (c) of the PATH Act amended section 6071(b) and added new section 6071(c) to change the due date for information returns in the Form W-2 series, Form W-3, and “any returns or statements required by the Secretary to report nonemployee compensation.” Nonemployee compensation is currently reportable in box 7 of Form 1099-MISC. The amendments are effective for information returns for calendar years beginning after 2015. Under new section 6071(c), the new due date for returns in the Form W-2 series, Form W-3, and Forms 1099-MISC that report nonemployee compensation is January 31 of the calendar year following the calendar year for which the information is being reported, regardless of whether the returns are filed on paper or electronically. The due date for information returns on Forms 1099-MISC that do not report nonemployee compensation remains unchanged.

Explanation of Provisions

I. Section 2006 of the Surface Transportation Act

A. Partnership and corporate tax returns

These temporary regulations amend §1.6072-2 to account for the due dates for the income tax returns of C corporations specified by section 2006(a) of the Surface Transportation Act. Under §1.6072-2T, except in the case of a C corporation that has a taxable year that ends on June 30, the last date for filing the income tax return of a C

corporation is the fifteenth day of the fourth month following the close of the taxable year.

Additionally, §1.6081-3T conforms to amended section 6081(b) by providing a seven-month automatic extension of time to file the income tax return of any C corporation with a taxable year that ends on June 30 and before January 1, 2026. Prior to the Surface Transportation Act and these temporary regulations, §1.6081-3 relied on the Secretary's authority under section 6081(a) to provide for a six-month automatic extension of time to file for all corporations, despite section 6081(b) only requiring an automatic three-month extension. Similarly, these temporary regulations provide a six-month automatic extension of time to file a return for all corporations, except for C corporations that have a tax year that ends on June 30 and before January 1, 2026.

As a matter of administrative necessity, the return for a short period (within the meaning of section 443) that ends on any day in June is treated as if it is the return for a taxable year ending on June 30 for purposes of the last date for filing the income tax return of a C corporation under §1.6072-2 and the duration of the extension of time to file the income tax return of a C corporation under §1.6081-3.

Section 2006(b)(1) of the Surface Transportation Act specifies a maximum extension of time to file of six months for partnerships filing Form 1065. Accordingly, §1.6081-2T provides that partnerships may obtain an automatic six-month extension of time to file Forms 1065 and 8804 if the partnership files an application in accordance with §1.6081-2(b).

B. Form 1041, "U.S. Income Tax Return for Estates and Trusts"

Section 2006(b)(2) of the Surface Transportation Act requires the Secretary to amend appropriate regulations to provide that the maximum extension of time for the returns of trusts filing Form 1041 is five and one-half months (ending on September 30 in the case of calendar-year filers). Section 1.6081-6(a)(1) provides an automatic five-month extension of time for a non-bankruptcy estate or a trust to file this return, provided that the estate or trust files an application in accordance with §1.6081-6(b). To implement section 2006(b)(2) of the Surface Transportation Act and provide consistency for automatic extensions for non-bankruptcy estates and trusts filing Form 1041, §1.6081-6T(a)(1) provides both non-bankruptcy estates and trusts an automatic five and one-half month extension of time to file a Form 1041, provided that the estate or trust files an application in accordance with §1.6081-6(b). These regulations do not amend §1.6081-6(a)(2), which addresses bankruptcy estates filing Form 1041.

C. Exempt organizations

Section 2006(b)(4) through (b)(8) of the Surface Transportation Act requires the Secretary to modify appropriate regulations to provide a maximum six-month automatic extension of time to file returns of tax exempt organizations that were eligible for an automatic extension under §1.6081-9 (except Form 1041-A, "U.S. Information Return-Trust Accumulation of Charitable Amounts," which section 2006 of the Surface Transportation Act does not address). These returns are those in the Form 990 series (Form 990, "Return of Organization Exempt From Income Tax," Form 990-BL, "Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons," Form 990-EZ, "Short Form Return of Organization Exempt From

Income Tax,” Form 990-PF, “Return of Private Foundation,” and Form 990-T, “Exempt Organization Business Tax Return”), Form 4720, “Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code,” Form 5227, “Split-Interest Trust Information Return,” Form 6069, “Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction,” and Form 8870, “Information Return for Transfers Associated With Certain Personal Benefit Contracts.”

Section 1.6081-9 provided a six-month automatic extension of time to file the Form 990-T, but provided only a three-month automatic extension of time to file the other forms (including the Form 1041-A). To implement the Surface Transportation Act and for consistency, §1.6081-9T provides an automatic six-month extension of time to file all of these forms if the exempt organization files an application in accordance with §1.6081-9(b).

Also, for administrative convenience and to provide filers of Form 1120-POL, “U.S. Tax Return for Certain Political Organizations,” with an automatic extension of time to file that is consistent with the automatic extension of time to file applicable to other exempt organization returns identified above, the automatic extension of time to file Form 1120-POL is removed from the forms eligible for an extension of time to file under §1.6081-3 and added to the forms eligible for a six-month extension of time to file under §1.6081-9T.

D. Surface Transportation Act provisions not addressed by these regulations

Section 2006(b)(3) of the Surface Transportation Act requires the Secretary to amend appropriate regulations to provide that the maximum extension for returns of

employee benefit plans filing Form 5500, “Annual Return/Report of Employee Benefit Plan,” is an automatic three and one-half-month period (ending on November 15 in the case of calendar-year plans). Section 32104 of the FAST Act, Public Law No. 114-94, 129 Stat. 1312 (2015), repealed section 2006(b)(3) of the Surface Transportation Act effective for returns for taxable years beginning after December 31, 2015, such that the provision never took effect. Currently, §1.6081-11 provides a two and one-half month extension of time to file Form 5500 if the administrator or sponsor files an application in accordance with §1.6081-11(b), and these regulations do not amend that provision.

Section 2006(b)(9) of the Surface Transportation Act requires the Secretary to provide that the due date for Form 3520-A, “Annual Information Return of Foreign Trust with a US Owner,” shall be the fifteenth day of the third month after the close of the trust’s taxable year with a maximum extension of time to file of six months. Although §404.6048-1(c)(1) provides that the due date of this return is the fifteenth day of the fourth month following the close of the taxable year, the form’s instructions currently provide that the due date of this return is the fifteenth day of the third month following the close of the taxable year. Additionally, §301.6081-2 provides for a six-month extension of time to file this return if the trust files an application in accordance with §301.6081-2(b).

Section 2006(b)(10) of the Surface Transportation Act requires the Secretary to provide that the due date for Form 3520, “Annual Return to Report Transactions with Foreign Trusts and Receipt of Foreign Gifts,” for calendar year filers shall be April 15 with a maximum extension of time to file of six months ending on October 15. The form’s instructions currently provide that the due date of this return is the due date of the

taxpayer's income tax return (in the case of a decedent, the decedent's estate and gift tax return), including any extension of time to file, and there are no regulations under section 6081 providing a separate extension of time to file this return. The due dates for the Forms 3520-A and 3520 and the extension of time to file the Form 3520 will be addressed in a separate regulations project. Therefore, these regulations do not affect Forms 3520-A and 3520.

Section 2006(b)(11) of the Surface Transportation Act requires that the Secretary provide a due date of April 15 with a maximum extension of time to file of six months, ending on October 15, and a provision for extension rules similar to those in §1.6081-5 (extension of time to file and pay until June 15 if taxpayer is out of the country), for FinCEN Report 114, "Report of Foreign Bank and Financial Accounts." Further, for any taxpayer required to file this return for the first time, section 2006(b)(11) of the Surface Transportation Act provides that the Secretary may waive any penalty for failure to timely request an extension.

On March 10, 2016, FinCEN published a notice of proposed rulemaking to address the extension of time to file FinCEN Report 114 (81 FR 12613). Therefore, these regulations do not address FinCEN Report 114.

The filing date changes enacted by the Surface Transportation Act also indirectly affect various due dates and extended due dates that, although determined by section 6072, are often specified throughout Title 26 of the Code of Federal Regulations by cross-reference to, or by restating the dates in, section 6072 prior to amendment by the Surface Transportation Act. Examples of such regulations include §§1.170A-11, 1.316-1, 1.338-10, 1.367(a)-7, 1.381(c)(14)-1, 1.468A-4, 1.468B-2, 1.547-4, 1.563-1, 1.563-2,

1.921-2, 1.923-1T, 1.925(a)-1T, 1.927(b)-1T, 1.936-1, 1.1248(f)-3, 1.1446-6, 1.6425-1, 1.6655-1, and 1.6655-7. Because the Treasury Department must prioritize limited resources, these regulations generally do not make amendments to update, conform, or clarify the due dates and extended due dates referenced in such sections. To the extent that any existing regulations (including examples) are not consistent with the due dates specified by section 6072 (as amended by the Surface Transportation Act), the statutory due dates control. If resources permit, the Treasury Department and the IRS will update outdated examples and regulatory text through future guidance projects. In the meantime, taxpayers should refer to the relevant form instructions for guidance.

E. Miscellaneous clarifications, corrections, and updates

These regulations also include some changes that correct minor typographical errors or make clarifications or updates. The period of underpayment of estimated tax by a corporation under section 6655 for the section 1446 withholding tax described in §1.1446-3(b)(2)(v)(C) is administratively tied to the due date of Form 8804. These regulations therefore revise §1.1446-3(b)(2)(v)(C) to update the period of underpayment for the section 1446 withholding tax. Additionally, the due date for returns of banks with respect to common trust funds, commonly filed on Form 1065, is administratively tied to the due date of Form 1065, so these regulations update §1.6032-1 to clarify that the due date for these returns has changed. Similarly, the annual return filed by a religious or apostolic association or corporation on Form 1065 is to be filed on the due date of a partnership return under section 6072(b), so these regulations update §1.6033-2(e) to clarify that the due date for these returns has changed.

II. PATH Act

These regulations also contain conforming amendments to reflect that the due date for forms in the Form W-2 series, Form W-3, and Forms 1099-MISC that report nonemployee compensation is January 31 of the calendar year following the calendar year for which the information is being reported, as enacted by section 201 of the PATH Act.

Dates of Applicability

These regulations are generally applicable for returns filed on or after the date of publication of this Treasury Decision. Many of the amendments in these regulations, however, reflect statutory changes that were effective for taxable years beginning after December 31, 2015, and those statutory changes, described in the background section of this preamble, supersede regulations that are amended by this Treasury Decision. Additionally, taxpayers may elect to apply these regulations to returns filed for periods beginning after December 31, 2015. The election is made by filing a return by the due date or extended due date specified in these regulations if that due date is later than the due date specified by regulations in effect at the time the return is filed.

Special Analyses

Certain IRS regulations, including these regulations, are exempt from the requirements of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory assessment is not required. For applicability of the Regulatory Flexibility Act, please refer to the cross-reference notice of proposed rulemaking published elsewhere in this issue of the Federal Register. Pursuant to section 7805(f) of the Internal Revenue Code, these temporary regulations have been

submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on the impact on small businesses.

Drafting Information

The principal author of these regulations is Jonathan R. Black of the Office of the Associate Chief Counsel (Procedure and Administration).

List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

Amendments to the Regulations

Accordingly, 26 CFR parts 1 and 31 are amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Revise paragraph (b)(2)(v)(C) and add paragraph (g) to §1.1446-3 to read as follows:

§1.1446-3 Time and manner of calculating and paying over the 1446 tax.

* * * * *

(b) * * *

(2) * * *

(v) * * *

(C) [Reserved]. For further guidance, see §1.1446-3T(b)(2)(v)(C).

* * * * *

(g) [Reserved]. For further guidance, see §1.1446-3T(g).

Par. 3. Add §1.1446-3T to read as follows:

§1.1446-3T Time and manner of calculating and paying over the 1446 tax (temporary).

(a) [Reserved]. For further guidance, see §1.1446-3(a).

(b)(1) [Reserved]. For further guidance, see §1.1446-3(b)(1).

(2)(i) through (iv) [Reserved]. For further guidance, see §1.1446-3(b)(2)(i) through (iv).

(v)(A) through (B) [Reserved]. For further guidance, see §1.1446-3(b)(2)(v)(A) and (B).

(C) Period of underpayment. The period of the underpayment set forth in section 6655(b)(2) shall end on the earlier of the date the partnership is required to file Form 8804 (as provided in paragraph (d)(1)(iii) of this section and without regard to extensions), or with respect to any portion of the underpayment, the date on which such portion is paid.

(c) through (f) [Reserved]. For further guidance, see §1.1446-3(c) through (f).

(g) Applicability date. This section applies to returns filed on or after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. Sections 1.1446-3 and 1.1446-7 (as contained in 26 CFR part 1, revised April 2017) apply to returns filed before **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

(h) Expiration date. The applicability of this section will expire on or before **July 17, 2020**.

Par. 4. Revise paragraph (a)(1) of §1.6012-6 to read as follows:

§1.6012-6 Returns by political organizations.

(a) * * * (1) [Reserved]. For further guidance, see §1.6012-6T(a)(1).

* * * * *

Par. 5. Add §1.6012-6T to read as follows:

§1.6012-6T Returns by political organizations (temporary).

(a) Requirement of return—(1) In general. For taxable years beginning after December 31, 1974, every political organization described in section 527(e)(1), and every fund described in section 527(f)(3) or section 527(g), and every organization described in section 501(c) and exempt from taxation under section 501(a) shall, if a tax is imposed on such an organization or fund by section 527(b), make a return of income on or before the fifteenth day of the fourth month following the close of the taxable year.

(2) [Reserved]. For further guidance, see §1.6012-6(a)(2).

(b) [Reserved]. For further guidance, see §1.6012-6(b).

(c) Applicability date. This section applies to returns filed after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. Section 1.6012-6 (as contained in 26 CFR part 1, revised April 2017) applies to returns filed before **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

(d) Expiration date. The applicability of this section will expire on or before **July 17, 2020**.

Par. 6. Revise paragraph (e)(2) of §1.6031(a)-1 to read as follows:

§1.6031(a)-1 Return of partnership income.

* * * * *

(e) * * *

(2) [Reserved]. For further guidance, see §1.6031(a)-1T(e)(2).

* * * * *

Par. 7. Add §1.6031(a)-1T to read as follows:

§1.6031(a)-1T Return of partnership income (temporary).

(a) through (d) [Reserved]. For further guidance, see §1.6031(a)-1(a) through (d).

(e)(1) [Reserved]. For further guidance, see §1.6031(a)-1(e)(1).

(2) Time for filing. The return of a partnership must be filed on or before the date prescribed by section 6072(b).

(f) Applicability date. This section applies to returns filed on or after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. Section 1.6031(a)-1 (as contained in 26 CFR part 1, revised April 2017) applies to returns filed before **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

(g) Expiration date. The applicability of this section will expire on or before **July 17, 2020**.

Par. 8. Revise §1.6032-1 to read as follows:

§1.6032-1 Returns of banks with respect to common trust funds.

[Reserved]. For further guidance, see §1.6032-1T.

Par. 9. Add §1.6032-1T to read as follows:

§1.6032-1T Returns of banks with respect to common trust funds.

(a) Every bank (as defined in section 581) maintaining a common trust fund shall make a return of income of the common trust fund, regardless of the amount of its taxable income. Member banks of an affiliated group that serve as co-trustees with respect to a common trust fund must act jointly in making a return for the fund. If a bank maintains more than one common trust fund, a separate return shall be made for each. No particular form is prescribed for making the return under this section, but Form 1065

may be used if it is designated by the bank as the return of a common trust fund. The return shall be made for the taxable year of the common trust fund and shall be filed on or before the date prescribed by section 6072(b) with the service center prescribed in the relevant IRS revenue procedure, publication, form, or instructions to the form (see §601.601(d)(2) of this chapter). Such return shall state specifically with respect to the fund the items of gross income and the deductions allowed by subtitle A of the Code, shall include each participant's name and address, the participant's proportionate share of taxable income or net loss (exclusive of gains and losses from sales or exchanges of capital assets), the participant's proportionate share of gains and losses from sales or exchanges of capital assets, and the participant's share of items which enter into the determination of the tax imposed by section 56. See §§1.584-2 and 1.58-5. If the common trust fund is maintained by two or more banks that are members of the same affiliated group, the return must also identify the member bank in the group that has contributed each participant's property or money to the fund. A copy of the plan of the common trust fund must be filed with the return. If, however, a copy of such plan has once been filed with a return, it need not again be filed if the return contains a statement showing when and where it was filed. If the plan is amended in any way after such copy has been filed, a copy of the amendment must be filed with the return for the taxable year in which the amendment was made. For the signing of a return of a bank with respect to common trust funds, see §1.6062-1, relating to the manner prescribed for the signing of a return of a corporation.

(b) This section applies to returns filed on or after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. Section 1.6032-1 (as contained in 26

CFR part 1, revised April 2017) applies to taxable years beginning before **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

(c) The applicability of this section will expire on or before **July 17, 2020**.

Par. 10. Revise paragraph (e) of §1.6033-2 to read as follows:

§1.6033-2 Returns by exempt organizations (taxable years beginning after December 31, 1969) and returns by certain nonexempt organizations (taxable years beginning after December 31, 1980).

* * * * *

(e) [Reserved]. For further guidance, see §1.6033-2T(e).

* * * * *

Par. 11. Add §1.6033-2T to read as follows:

§1.6033-2T Returns by exempt organizations (taxable years beginning after December 31, 1969) and returns by certain nonexempt organizations (taxable years beginning after December 31, 1980) (temporary).

(a) through (d) [Reserved]. For further guidance, see §1.6033-2(a) through (d).

(e) Time and place for filing. The annual return required by this section shall be filed on or before the 15th day of the fifth calendar month following the close of the period for which the return is required to be filed. The annual return on Form 1065 required to be filed by a religious or apostolic association or corporation shall be filed on or before the date prescribed by section 6072(b). Each such return shall be filed in accordance with the instructions applicable thereto.

(f) through (j) [Reserved]. For further guidance, see §1.6033-2(f) through (j).

(k) Applicability date. This section applies to returns filed on or after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. Section 1.6033-2 (as contained in 26 CFR part 1, revised April 2017) applies to returns filed before **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

(l) Expiration date. The applicability of this section will expire on or before **July 17, 2020.**

Par. 12. Revise paragraph (a)(3)(ii) of §1.6041-2 to read as follows:

§1.6041-2 Return of information as to payments to employees.

(a) * * *

(3) * * *

(ii) [Reserved]. For further guidance, see §1.6041-2T(a)(3)(ii).

* * * * *

Par. 13. Add §1.6041-2T to read as follows:

§1.6041-2T Return of information as to payments to employees (temporary).

(a)(1) through (2) [Reserved]. For further guidance, see §1.6041-2(a)(1) and (2).

(3)(i) [Reserved]. For further guidance, see §1.6041-2(a)(3)(i).

(ii) Exception. In a case where an employer is not required to file Forms W-3 and W-2 under §31.6011(a)-4 or §31.6011(a)-5 of this chapter, returns on Forms W-3 and W-2 required under this paragraph (a) for any calendar year shall be filed on or before January 31 of the following year.

(b) through (c) [Reserved]. For further guidance, see §1.6041-2(b) through (c).

(d) Applicability date. This section applies to returns filed on or after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. Section 1.6041-2 (as contained in 26 CFR part 1, revised April 2017) applies to returns filed before **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

(e) Expiration date. The applicability of this section will expire on or before **July 17, 2020.**

Par. 14. Revise §1.6041-6 to read as follows:

§1.6041-6 Returns made on Forms 1096 and 1099 under section 6041; contents and time and place for filing.

[Reserved]. For further guidance, see §1.6041-6T.

Par. 15. Add §1.6041-6T to read as follows:

§1.6041-6T Returns made on Forms 1096 and 1099 under section 6041; contents and time and place for filing (temporary).

(a) In general. Except as provided in paragraph (b) of this section, returns made under section 6041 on Forms 1096 and 1099 for any calendar year shall be filed on or before February 28 (March 31 if filed electronically) of the following year with any of the Internal Revenue Service Centers, the addresses of which are listed in the instructions for such forms. The name and address of the person making the payment and the name and address of the recipient of the payment shall be stated on Form 1099. If the present address of the recipient is not available, the last known post office address must be given. See section 6109 and the regulations thereunder for rules requiring the inclusion of identifying numbers in Form 1099.

(b) Exception. Returns made on Form 1099 reporting nonemployee compensation shall be filed on or before January 31 of the year following the calendar year to which such returns relate.

(c) Applicability date. This section applies to returns filed on or after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. Section 1.6041-6 (as contained in 26 CFR part 1, revised April 2017) applies to returns filed before **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

(d) Expiration date. The applicability of this section will expire on or before **July 17, 2020**.

Par. 16. Revise paragraphs (a) and (d)(1) and (2) of §1.6072-2 to read as follows:

§1.6072-2 Time for filing returns of corporations.

(a) [Reserved]. For further guidance, see §1.6072-2T(a).

* * * * *

(d) * * *

(1) [Reserved]. For further guidance, see §1.6072-2T(d)(1); and

(2) [Reserved]. For further guidance, see §1.6072-2T(d)(2).

* * * * *

Par. 17. Add §1.6072-2T to read as follows:

§1.6072-2T Time for filing returns of corporations (temporary).

(a) Domestic and certain foreign corporations—(1) In general—(i) C corporations.

Except as provided in paragraph (a)(2) of this section, the income tax return required under section 6012 of a domestic C corporation (as defined in section 1361(a)(2)) or of a foreign C corporation having an office or place of business in the United States shall be filed on or before the fifteenth day of the fourth month following the close of the taxable year.

(ii) S corporations. The income tax return required under section 6012 and 6037 of an S corporation (as defined in section 1361(a)(1)) shall be filed on or before the fifteenth day of the third month following the close of the taxable year.

(2) Exception. For taxable years beginning before January 1, 2026, the income tax return of a C corporation described in paragraph (a)(1)(i) of this section that has a taxable year that ends on June 30 shall be filed on or before the fifteenth day of the third month following the close of the taxable year. For purposes of this paragraph (a)(2), the

return for a short period (within the meaning of section 443) that ends on any day in June shall be treated as the return for a taxable year that ends on June 30.

(b) through (c) [Reserved]. For further guidance, see §1.6072-2(b) and (c).

(d) introductory text [Reserved]. For further guidance, see §1.6072-2(d) introductory text.

(1) Section 521 associations. A farmers', fruit growers', or like association, organized and operated in compliance with the requirements of section 521 and §1.521-1; and

(2) Section 1381 corporations. For a taxable year beginning after December 31, 1962, a corporation described in section 1381(a)(2), which is under a valid enforceable written obligation to pay patronage dividends (as defined in section 1388(a) and paragraph (a) of §1.1388-1) in an amount equal to at least 50 percent of its net earnings from business done with or for its patrons, or which paid patronage dividends in such an amount out of the net earnings from business done with or for patrons during the most recent taxable year for which it had such net earnings. Net earnings for this purpose shall not be reduced by any taxes imposed by Subtitle A of the Code and shall not be reduced by dividends paid on capital stock or other proprietary interest.

(e) through (f) [Reserved]. For further guidance, see §1.6072-2(e) and (f).

(g) Applicability date. This section applies to returns filed on or after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. Section 1.6072-2 (as contained in 26 CFR part 1, revised April 2017) applies to returns before **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

(h) Expiration date. The applicability of this section will expire on or before **July 17, 2020.**

Par. 18. Revise paragraph (a) of §1.6081-1 to read as follows:

§1.6081-1 Extension of time for filing returns.

(a) [Reserved]. For further guidance, see §1.6081-1T(a).

* * * * *

Par. 19. Add §1.6081-1T to read as follows:

§1.6081-1T Extension of time for filing returns (temporary).

(a) In general. The Commissioner is authorized to grant a reasonable extension of time for filing any return, declaration, statement, or other document that relates to any tax imposed by subtitle A of the Code and that is required under the provisions of subtitle A or F of the Code or the regulations thereunder. However, other than in the case of taxpayers who are abroad or as specified in section 6081(b), such extensions of time shall not be granted for more than six months, and the extension of time for filing the return of a DISC (as defined in section 992(a)), as specified in section 6072(b), shall not be granted. Except in the case of an extension of time pursuant to §1.6081-5, an extension of time for filing an income tax return shall not operate to extend the time for the payment of the tax unless specified to the contrary in the extension. For rules relating to extensions of time for paying tax, see §1.6161-1.

(b) [Reserved]. For further guidance, see §1.6081-1(b).

(c) Applicability date. This section applies to requests for extension of time to file returns on or after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

Section 1.6081-1 (as contained in 26 CFR part 1, revised April 2017) applies to

requests for extension of time to file returns before **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

(d) Expiration date. The applicability of this section will expire on or before **July 17, 2020**.

Par. 20. Revise paragraph (a)(1) of §1.6081-2 to read as follows:

§1.6081-2 Automatic extension of time to file certain returns filed by partnerships.

(a) * * * (1) [Reserved]. For further guidance, see §1.6081-2T(a)(1).

* * * * *

Par. 21. Add §1.6081-2T to read as follows:

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

(a) In general. (1) 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 six-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. No additional extension will be allowed pursuant to §1.6081-1(b) beyond the automatic six-month extension provided by 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.

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

(b) through (g) [Reserved]. For further guidance, see §1.6081-2(b) through (g).

(h) Applicability date. This section applies to applications for an automatic extension of time to file the partnership returns listed in paragraph (a) of this section on

or after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. Section 1.6081-2 (as contained in 26 CFR part 1, revised April 2017) applies to applications for an automatic extension of time to file before **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

(i) Expiration date. The applicability of this section will expire on or before **July 17, 2020**.

Par. 22. Revise the introductory text of paragraph (a), redesignate paragraph (e) as paragraph (g), revise the heading of newly redesignated paragraph (g), and add paragraphs (e) and (f) to §1.6081-3 to read as follows:

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

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

* * * * *

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

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

(g) Applicability dates. * * *

Par. 23. Add §1.6081-3T to read as follows:

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

(a) In general. Except as provided in paragraphs (e) and (f) of this section, 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) through (4) [Reserved]. For further guidance, see §1.6081-3(a)(1) through (4).

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

(e) Exception. In the case of any return for a taxable year of a C corporation that ends on June 30 and begins before January 1, 2026, the first sentence of paragraph (a) of this section shall be applied by substituting “7-month” for “6-month.” For purposes of this paragraph (e), the return for a short period (within the meaning of section 443) that ends on any day in June shall be treated as the return for a taxable year that ends on June 30.

(f) Cross reference. For provisions relating to extensions of time to file Form 1120-POL, “U.S. Income Tax Return for Certain Political Organizations,” see §1.6081-9.

(g) Applicability date. This section applies to requests for extension of time to file corporation income tax returns on or after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. Section 1.6081-3 (as contained in 26 CFR part 1, revised April 2017) applies to applications for an automatic extension of time to file before **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

(h) Expiration date. The applicability of this section will expire on or before **July 17, 2020**.

Par. 24. Revise paragraph (a)(1) of §1.6081-5 to read as follows:

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

(a) * * *

(1) [Reserved]. For further guidance, see §1.6081-5T(a)(1);

* * * * *

Par. 25. Add §1.6081-5T to read as follows:

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

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

(1) Partnerships, which are required under section 6072(b) to file returns on the fifteenth day of the third month following the close of the taxable year of the partnership, that keep their records and books of account outside the United States and Puerto Rico;

(2) through (6) [Reserved]. For further guidance, see §1.6081-5(a)(2) through (6).

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

(f) This section applies to returns filed on or after **INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER**. Section 1.6081-5 (as contained in 26 CFR part 1, revised April 2017) applies to applications for an automatic extension of time to file returns before **INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER**.

(g) The applicability of this section will expire on or before **July 17, 2020**.

Par. 26. Revise paragraph (a)(1) of §1.6081-6 to read as follows:

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

(a) * * * (1) [Reserved]. For further guidance, see §1.6081-6T(a)(1).

* * * * *

Par. 27. Add §1.6081-6T to read as follows:

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

(a) In general. (1) Except as provided in paragraph (a)(2) of this section, any estate, including but not limited to an estate defined in section 2031, 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 five and one-half 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. No additional extension will be allowed pursuant to §1.6081-1(b) beyond the automatic five and one-half month extension provided by this section.

(2) [Reserved]. For further guidance, see §1.6081-6(a)(2).

(b) through (f) [Reserved]. For further guidance, see §1.6081-6(b) through (f).

(g) Applicability date. This section applies to applications for an automatic extension of time to file an estate or trust income tax return on or after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. Section 1.6081-6 (as contained in 26 CFR part 1, revised April 2017) applies to applications for an automatic extension of time to file a return before **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

(h) Expiration date. The applicability of this section will expire on or before **July 17, 2020.**

Par. 28. Revise paragraphs (a), (b)(1) and (3), (c), (d), and (e), of §1.6081-9 to read as follows:

§1.6081-9 Automatic extension of time to file exempt or political organization returns.

(a) [Reserved]. For further guidance, see §1.6081-9T(a).

(b) * * *

(1) [Reserved]. For further guidance, see §1.6081-9T(b)(1);

* * * * *

(3) [Reserved]. For further guidance, see §1.6081-9T(b)(3); and

* * * * *

(c) [Reserved]. For further guidance, see §1.6081-9T(c).

(d) [Reserved]. For further guidance, see §1.6081-9T(d).

(e) [Reserved]. For further guidance, see §1.6081-9T(e).

* * * * *

Par. 29. Add §1.6081-9T to read as follows:

§1.6081-9T Automatic extension of time to file exempt or political organization returns (temporary).

(a) In general. An entity required to file a return on a form in the Form 990 series (Form 990, “Return of Organization Exempt From Income Tax,” Form 990-BL, “Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons,” Form 990-EZ, “Short Form Return of Organization Exempt From Income Tax,” Form 990-PF, “Return of Private Foundation,” and Form 990-T, “Exempt Organization Business Tax Return”), Form 1041-A, “U.S. Information Return-Trust Accumulation of Charitable Amounts,” Form 1120-POL, “U.S. Income Tax Return for Certain Political Organizations,” Form 4720, “Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code,” Form 5227, “Split-Interest Trust Information Return,” Form 6069, “Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction,” and Form 8870, “Information Return for Transfers Associated With Certain Personal Benefit Contracts,” will be allowed an automatic six-month extension of time to file the return after the date prescribed for filing if the entity files an application in accordance with paragraph (b) of this section.

(b) introductory text [Reserved]. For further guidance, see §1.6081-9(b) introductory text.

(1) Be submitted on Form 7004, "Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns" (in the case of an extension of time to file Form 1120-POL), Form 8868, "Application for Automatic Extension of Time to File an Exempt Organization Return" (in the case of an extension of time to file any other return listed in paragraph (a) of this section), or in any other manner as may be prescribed by the Commissioner;

(2) [Reserved]. For further guidance, see §1.6081-9(b)(2);

(3) Show the full amount properly estimated as tentative tax for the entity for the taxable year; and

(4) [Reserved]. For further guidance, see §1.6081-9(b)(4).

(c) Termination of automatic extension. The Commissioner may terminate an automatic extension at any time by mailing to the entity a notice of termination. The notice must be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination must be mailed to the address shown on the application for extension or to the entity's last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(d) Penalties. See sections 6651 and 6652(c) for failure to file a return or failure to pay the amount shown as tax on the return.

(e) Coordination with §1.6081-1. No extension of time will be granted under §1.6081-1 for filing a return listed in paragraph (a) of this section until an automatic extension has been allowed pursuant to this section.

(f) Applicability date. This section applies to requests for extensions of time to file returns listed in paragraph (a) of this section on or after **INSERT DATE OF**

PUBLICATION IN THE FEDERAL REGISTER. Sections 1.6081-3 and 1.6081-9 (as contained in 26 CFR part 1, revised April 2017) apply to requests for extensions before **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

(g) Expiration date. The applicability of this section will expire on or before **July 17, 2020**.

PART 31— EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT THE SOURCE

Par. 30. The authority citation for part 31 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 31. Revise paragraph (a)(3) of §31.6071(a)-1 to read as follows:

§31.6071(a)-1 Time for filing returns and other documents.

(a) * * *

(3) [Reserved]. For further guidance, see §31.6071(a)-1T(a)(3).

* * * * *

Par. 32. Add §31.6071(a)-1T to read as follows:

§31.6071(a)-1T Time for filing returns and other documents (temporary).

(a) Federal Insurance Contributions Act and income tax withheld from wages and from nonpayroll payments. (1) through (2) [Reserved]. For further guidance, see §31.6071(a)-1(a)(1) and (2).

(3) Information returns—(i) General rule. Each information return in respect of wages as defined in Federal Insurance Contributions Act or of income tax withheld from wages as required under §31.6051-2 must be filed on or before January 31 of the year following the calendar year for which it is made, except that, if a tax return under §31.6011(a)-5(a) is filed as a final return for a period ending prior to December 31, the

information return must be filed on or before the last day of the first calendar month following the period for which the tax return is filed.

(ii) Expedited filing. If an employer who is required to make a return pursuant to §31.6011(a)-1 or §31.6011(a)-4 is required to make a final return on Form 941, or a variation thereof, under §31.6011(a)-6(a)(1) (relating to the final return for Federal Insurance Contributions Act taxes and income tax withholding from wages), the return which is required to be made under §31.6051-2 must be filed on or before the last day of the first calendar month following the period for which the final return is filed. The requirements set forth in this paragraph (a)(3)(ii) do not apply to employers with respect to employees whose wages are for domestic service in the private home of the employer. See §31.6011(a)-1(a)(3).

(b) through (f) [Reserved]. For further guidance, see §31.6071(a)-1(b) through (f).

(g) Applicability date. This section applies to returns filed after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. Section 31.6071(a)-1 (as contained in 26 CFR part 31, revised April 2017) applies to returns filed before **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

(h) Expiration date. The applicability of this section will expire on or before **July 17, 2020.**

Kirsten Wielobob,
Deputy Commissioner for Services and Enforcement.

Approved: July 7, 2017.

Tom West,
Tax Legislative Counsel.
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