

§ 1.6091-1

26 CFR Ch. I (4-1-03 Edition)

(2) Be filed on or before the date prescribed for filing the REMIC income tax return with the Internal Revenue Service office designated in the application's instructions; and

(3) Show the full amount properly estimated as tax for the REMIC for the taxable year.

(c) *Effect of extension on residual or regular interest holders.* An automatic extension of time to file a REMIC income tax return under this section will not operate to extend the time for filing the income tax return of a residual or regular interest holder of the REMIC or the time for the payment of any tax due on the residual or regular interest holder's income tax return.

(d) *Termination of automatic extension.* The district director, including the Assistant Commissioner (International), or the director of a service center may terminate at any time an automatic extension by mailing to the REMIC 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 Form 8736 or to the REMIC's last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(e) *Penalties.* See sections 6698 and 6651 for failure to file a REMIC income tax return or failure to pay the amount shown as tax on the return.

(f) *Coordination with §1.6081-1.* Except in undue hardship cases, no extension of time for filing a REMIC income tax return will be granted under §1.6081-1 until an automatic extension has been allowed pursuant to the provisions of this section.

(g) *Effective date.* This section is effective for applications for an automatic extension of time to file a REMIC income tax return filed on or after December 31, 1996.

[T.D. 8703, 61 FR 69030, Dec. 31, 1996, as amended by T.D. 8939, 66 FR 2819, Jan. 12, 2001]

PLACE FOR FILING RETURNS OR OTHER DOCUMENTS

§ 1.6091-1 Place for filing returns or other documents.

(a) *In general.* Except as provided in §1.6091-4, whenever a return, statement, or other document is required to be made under the provisions of subtitle A or F of the Code, or the regulations thereunder, with respect to any tax imposed by subtitle A of the Code, and the place for filing such return, statement, or other document is not provided for by the Code, it shall be filed at the place prescribed by the regulations contained in this chapter.

(b) *Place for filing certain information returns.* (1) For the place for filing returns of partnership income, see paragraph (e)(1) of §1.6031-1.

(2) For the place for filing information returns by banks with respect to common trust funds, see §1.6032-1.

(3) For the place for filing information returns by certain organizations exempt from taxation under section 501(a), see paragraph (e) of §1.6033-1.

(4) For the place for filing information returns by trusts claiming charitable deductions under section 642(c), see paragraph (c) of §1.6034-1.

(5) For the place for filing information returns by officers, directors, and shareholders of foreign personal holding companies, see paragraph (d) of §1.6035-1 and paragraph (d) of §1.6035-2.

(6) For the place for filing information returns relating to certain stock option transactions, see paragraph (c) of §1.6039-1.

(7) For the place for filing returns of information reporting certain payments, see paragraph (a)(5) of §1.6041-2 and §1.6041-6.

(8) For the place for filing returns of information regarding payments of dividends, see paragraph (d) of §1.6042-1 and paragraph (c) of §1.6042-2 (relating to returns for calendar years after 1962).

(9) For the place for filing information returns by corporations relating to contemplated dissolution or liquidation, see paragraph (a) of §1.6043-1.

(10) For the place for filing information returns by corporations relating to distributions in liquidation, see paragraph (a) of §1.6043-2.

(11) For the place for filing returns of information regarding payments of patronage dividends, see paragraph (b) of §1.6044-1, and paragraph (d) of §1.6044-2 (relating to returns for calendar years after 1962).

(12) For the place for filing information returns relating to formation or reorganization of foreign corporations, see paragraph (e) of §1.6046-1.

(13) For the place for filing information returns regarding certain payments of interest, see paragraph (c) of §1.6049-1.

(14) For the place for filing information returns with respect to payment of wages in the form of group-term life insurance, see paragraph (b) of §1.6052-1.

(15) For the place for filing information returns on Forms 1042-S with respect to certain amounts paid to foreign persons, see instructions to the form.

(16) For the place for filing information returns on Form 5074 with respect to the allocation of individual income tax to Guam, see paragraph (b)(3) of §1.935-1 and paragraph (d) of §301.7654-1 of this chapter (Regulations on Procedure and Administration).

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 6887, 31 FR 8814, June 24, 1966; T.D. 6922, 32 FR 8713, June 17, 1967; T.D. 7284, 38 FR 20829, Aug. 3, 1973; T.D. 7385, 40 FR 50264, Oct. 29, 1975; T.D. 8734, 62 FR 53493, Oct. 14, 1997]

§ 1.6091-2 Place for filing income tax returns.

Except as provided in §1.6091-3 (relating to income tax returns required to be filed with the Director of International Operations) and §1.6091-4 (relating to exceptional cases):

(a) *Individuals, estates, and trusts.* (1) Except as provided in paragraph (c) of this section, income tax returns of individuals, estates, and trusts shall be filed with the district director for the internal revenue district in which is located the legal residence or principal place of business of the person required to make the return, or, if such person has no legal residence or principal

place of business in any internal revenue district, with the District Director at Baltimore, Md. 21202.

(2) An individual employed on a salary or commission basis who is not also engaged in conducting a commercial or professional enterprise for profit on his own account does not have a "principal place of business" within the meaning of this section.

(b) *Corporations.* Except as provided in paragraph (c) of this section, income tax returns of corporations shall be filed with the district director for the internal revenue district in which is located the principal place of business or principal office or agency of the corporation.

(c) *Returns filed with service centers.* Notwithstanding paragraphs (a) and (b) of this section, whenever instructions applicable to income tax returns provide that the returns be filed with a service center, the returns must be so filed in accordance with the instructions.

(d) *Hand-carried returns.* Notwithstanding paragraphs (1) and (2) of section 6091(b) and paragraph (c) of this section:

(1) *Persons other than corporations.* Returns of persons other than corporations which are filed by hand carrying shall be filed with the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director) as provided in paragraph (a) of this section.

(2) *Corporations.* Returns of corporations which are filed by hand carrying shall be filed with the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director) as provided in paragraph (b) of this section.

See §301.6091-1 of this chapter (Regulations on Procedure and Administration) for provisions relating to the definition of hand carried.

(e) *Amended returns.* In the case of amended returns filed after April 14, 1968, except as provided in paragraph (d) of this section:

(1) *Persons other than corporations.* Amended returns of persons other than corporations shall be filed with the service center serving the internal revenue district referred to in paragraph (a) of this section.

(2) *Corporations.* Amended returns of corporations shall be filed with the service center serving the internal revenue district referred to in paragraph (b) of this section.

(f) *Returns of persons subject to a termination assessment.* Notwithstanding paragraph (c) of this section:

(1) *Persons other than corporations.* Returns of persons other than corporations with respect to whom an assessment was made under section 6851(a) with respect to the taxable year shall be filed with the district director as provided in paragraph (a) of this section.

(2) *Corporations.* Returns of corporations with respect to whom an assessment was made under section 6851(a) with respect to the taxable year shall be filed with the district director as provided in paragraph (b) of this section.

(g) *Returns of persons subject to a termination assessment.* Notwithstanding paragraph (c) of this section, income tax returns of persons with respect to whom an income tax assessment was made under section 6852(a) with respect to the taxable year must be filed with the district director as provided in paragraphs (a) and (b) of this section.

[T.D. 6950, 33 FR 5356, Apr. 4, 1968, as amended by T.D. 7012, 34 FR 7690, May 15, 1969; T.D. 7495, 42 FR 33726, July 1, 1977; T.D. 7575, 43 FR 58816, Dec. 18, 1978; T.D. 8628, 60 FR 62210, Dec. 5, 1995]

§ 1.6091-3 Income tax returns required to be filed with Director of International Operations.

The following income tax returns shall be filed with the Director of International Operations, Internal Revenue Service, Washington, DC 20225, or the district director, or the director of the service center, depending on the appropriate officer designated on the return form or in the instructions issued with respect to such form:

(a) Income tax returns on which all, or a portion, of the tax is to be paid in foreign currency. See §§ 301.6316-1 to

301.6316-6 inclusive, and §§ 301.6316-8 and 301.6316-9 of this chapter (Regulations on Procedure and Administration).

(b) Income tax returns on an individual citizen of the United States whose principal place of abode for the period with respect to which the return is filed is outside the United States. A taxpayer's principal place of abode will be considered to be outside the United States if his legal residence is outside the United States or if his return bears a foreign address.

(c) Income tax returns of an individual citizen of a possession of the United States (whether or not a citizen of the United States) who has no legal residence or principal place of business in any internal revenue district in the United States.

(d) Except in the case of any departing alien return under section 6851 and § 1.6851-2, the income tax return of any nonresident alien (other than one treated as a resident under section 6013 (g) or (h)).

(e) The income tax return of an estate or trust the fiduciary of which is outside the United States and has no legal residence or principal place of business in any internal revenue district in the United States.

(f) Income tax returns of foreign corporations.

(g) The return by a withholding agent of the income tax required to be withheld at source under chapter 3 of the Code on nonresident aliens and foreign corporations and tax-free covenant bonds, as provided in § 1.1461-2.

(h) Income tax returns of persons who claim the benefits of section 911 (relating to earned income from sources without the United States).

(i) Income tax returns of corporations which claim the benefits of section 922 (relating to special deduction for Western Hemisphere trade corporations) except in the case of consolidated returns filed pursuant to the regulations under section 1502.

(j) Income tax returns of persons who claim the benefits of section 931 (relating to income from sources within possessions of the United States).

(k) Income tax returns of persons who claim the benefits of section 933 (relating to income from sources within Puerto Rico).

Internal Revenue Service, Treasury

§ 1.6091-4

(1) Income tax returns of corporations which claim the benefits of section 941 (relating to the special deduction for China Trade Act corporations).

[T.D. 6950, 33 FR 5357, Apr. 4, 1968, as amended by T.D. 7012, 34 FR 7690, May 15, 1969; T.D. 7670, 45 FR 6931, Jan. 31, 1980]

§ 1.6091-4 Exceptional cases.

(a) *Permission to file in district other than required district.* (1) The Commissioner may permit the filing of any income tax return required to be made under the provisions of subtitle A or F of the Code, or the regulations in this part, in any internal revenue district, notwithstanding the provisions of paragraphs (1) and (2) of section 6091(b) and §§ 1.6091-1 to 1.6091-3, inclusive.

(2) In cases where the Commissioner authorizes (for all purposes except venue) a director of an internal revenue service center to receive returns, such returns pursuant to instructions issued with respect thereto, may be sent directly to the director and are thereby filed with him for all purposes except as a factor in determining venue. However, after initial processing all such returns shall be forwarded by the director of a service center to the office with which such returns are, without regard to this subparagraph, required to be filed. For the sole purpose of determining venue, such returns are filed only with such office.

(3) Notwithstanding the provisions of other sections of this chapter or any rule issued under this chapter:

(i) In cases where, in accordance with subparagraph (2) of this paragraph, a return is filed with the director of a service center, the authority of the district director with whom such return would, without regard to such subparagraph, be required to be filed shall remain the same as if the return had been so filed;

(ii) Unless a return or other document is a proper attachment to, or is, a return which the director of a service center is expressly authorized to receive, such return or other document shall be filed as if all returns sent directly to the service centers, in accordance with subparagraph (2) of this paragraph, were filed in the office where such returns are, without regard

to such subparagraph, required to be filed; and

(iii) Unless the performance of an act is directly related to the sending of a return directly to the director of a service center, such act shall be performed as if all returns sent directly to the service centers, in accordance with subparagraph (2) of this paragraph, were filed in the office where such returns are, without regard to such subparagraph, required to be filed.

(4) The application of subparagraphs (2) and (3) of this paragraph may be illustrated by the following examples:

Example (1). The Commissioner has authorized the Director, Internal Revenue Service Center, Chamblee, Georgia (for all purposes except venue), to receive Forms 1040 and 1040A. A, a resident of Greensboro, North Carolina, is required to file his Form 1040 for the calendar year 1964 with the District Director, Greensboro, North Carolina. In addition, A is required to file his declaration of estimated tax, Form 1040ES, for the calendar year 1965, which under paragraph (c) of § 1.6073-1 must be filed with the district director for the district in which A expects to file his income tax return. Under subparagraph (2) of this paragraph A may send his Form 1040 to either the director of the service center or to his district director. However, since his Form 1040ES is not a proper attachment to his income tax return, he shall send his Form 1040ES to his district director (with whom he is, without regard to subparagraph (2) of this paragraph, required to file his income tax return).

Example (2). Assume the same facts as in Example (1), and in addition, that A is required to attach copies of his Forms W-2 to his income tax return, Form 1040. Therefore, A must attach copies of his Forms W-2 to his Form 1040 and send both to either his district director or the director of the service center.

Example (3). Assume the facts in Example (1) and in addition, that A sends his Form 1040 to the director of the service center. Assume further that A is entitled to file a claim under section 6421 for refund of certain taxes paid for gasoline used for certain non-highway uses. Under paragraph (c) of § 48.6421(c)-1 of this chapter the claim on Form 843 shall be filed with the district director with whom the claimant filed his latest income tax return. Since Form 843 is not a proper attachment to A's Form 1040, the claim shall be sent to A's district director since his is the office with which A would, without regard to subparagraph (2) of this paragraph, be required to file his Form 1040.

Example (4). Taxpayer B sends his Form 1040 to the director of a service center. B

wishes to apply for an extension of the period of replacement for involuntarily converted property pursuant to section 1033 of the Code. Under paragraph (c)(3) of § 1.1033(a)-2 of this chapter such application is to be made to the district director for the internal revenue district in which the income tax return is filed for the first taxable year during which any of the gain from the involuntary conversion is realized. Pursuant to subparagraph (3) of this paragraph, B shall apply to the district director for the internal revenue district in which such income tax return is, without regard to subparagraph (2) of this paragraph, required to be filed. Such district director is authorized to grant or withhold such extension of the period of replacement.

Example (5). Taxpayer C sends his return directly to the director of a service center. C wishes to receive certain information concerning the value of a reversionary interest with respect to his charitable contribution under section 170 of the Code. Under paragraph (d)(2) of § 1.170-2 of this Chapter, C may upon request, obtain the information from the district director with whom he files his income tax return. Under subparagraph (3) of this paragraph, C shall request such information from the district director with whom he would, without regard to subparagraph (2) of this paragraph, be required to file his return.

(b) *Returns of officers and employees of the Internal Revenue Service.* The Commissioner may require any officer or employee of the Internal Revenue Service to file his income tax return in any district selected by the Commissioner.

(c) *Residents of Guam.* Income tax returns of an individual citizen of the United States who is a resident of Guam shall be filed with Guam, as provided in paragraph (b)(1) of § 1.935-1.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 6793, 30 FR 704, Jan. 22, 1965; T.D. 7385, 40 FR 50264, Oct. 29, 1975]

MISCELLANEOUS PROVISIONS

§ 1.6102-1 Computations on returns or other documents.

For provisions with respect to the rounding off to whole-dollar amounts of money items on returns and accompanying schedules, see § 301.6102-1 of this chapter (Regulations on Procedure and Administration).

[T.D. 6500, 25 FR 12137, Nov. 26, 1960]

§ 1.6107-1 Income tax return preparer must furnish copy of return to taxpayer and must retain a copy or record.

(a) *Furnishing copy to taxpayer.* The person who is an income tax return preparer of any return of tax under subtitle A of the Internal Revenue Code of 1954 or claim for refund of tax under subtitle A of the Internal Revenue Code of 1954 shall furnish a completed copy of the original return or claim for refund to the taxpayer (or nontaxable entity) not later than the time the original return or claim for refund is presented for the signature of the taxpayer (or nontaxable entity). The preparer may, if it wishes request a receipt or other evidence from the taxpayer (or nontaxable entity) sufficient to show satisfaction of the requirement of this paragraph (a).

(b) *Copy or record to be retained.* The person who is an income tax return preparer of any return or claim for refund shall:

(1)(i) Retain a completed copy of the return or claim for refund; or

(ii) Retain a record, by list, card file, or otherwise of the name, taxpayer identification number, and taxable year of the taxpayer (or nontaxable entity) for whom the return or claim for refund was prepared and the type of return of claim for refund prepared;

(2) Retain a record, by retention of a copy of the return or claim for refund, maintenance of a list or card file, or otherwise, for each return or claim for refund presented to the taxpayer (or nontaxable entity) of the name of the individual preparer required to sign the return or claim for refund pursuant to § 1.6695-1(b); and

(3) Make the copy or record of returns and claims for refund and record of the individuals required to sign available for inspection upon request by the district director.

The material described in this paragraph (b) shall be retained and kept available for inspection for the 3-year period following the close of the return period during which the return or claim for refund was presented for signature to the taxpayer (or nontaxable entity). However, in the case of a return which becomes due (with extensions, if any) during a return period