

Public Law 89-713

AN ACT

November 2, 1966
[H. R. 6958]

To amend the Internal Revenue Code of 1954 to promote savings under the Internal Revenue Service's automatic data processing system.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Taxes.
Direct filing of
returns.

SECTION 1. CENTRALIZED FILING OF RETURNS AND PAYMENT OF TAX.

(a) **PLACE FOR FILING RETURNS.**—Section 6091(b) of the Internal Revenue Code of 1954 (relating to place for filing certain tax returns) is amended—

68A Stat. 752.
26 USC 6091.

(1) by amending paragraphs (1) and (2) to read as follows—

“(1) **PERSONS OTHER THAN CORPORATIONS.**—

“(A) **GENERAL RULE.**—Except as provided in subparagraph (B), a return (other than a corporation return) shall be made to the Secretary or his delegate—

“(i) in the internal revenue district in which is located the legal residence or principal place of business of the person making the return, or

“(ii) at a service center serving the internal revenue district referred to in clause (i),
as the Secretary or his delegate may by regulations designate.

“(B) **EXCEPTION.**—Returns of—

“(i) persons who have no legal residence or principal place of business in any internal revenue district,

“(ii) citizens 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,

“(iii) persons who claim the benefits of section 911 (relating to earned income from sources without the United States), section 931 (relating to income from sources within possessions of the United States), or section 933 (relating to income from sources within Puerto Rico), and

76 Stat. 1003.

“(iv) nonresident alien persons,

shall be made at such place as the Secretary or his delegate may by regulations designate.

“(2) **CORPORATIONS.**—

“(A) **GENERAL RULE.**—Except as provided in subparagraph (B), a return of a corporation shall be made to the Secretary or his delegate—

“(i) in the internal revenue district in which is located the principal place of business or principal office or agency of the corporation, or

“(ii) at a service center serving the internal revenue district referred to in clause (i),
as the Secretary or his delegate may by regulations designate.

“(B) **EXCEPTION.**—Returns of—

“(i) corporations which have no principal place of business or principal office or agency in any internal revenue district,

“(ii) corporations which claim the benefits of section 922 (relating to special deduction for Western Hemisphere trade corporations), section 931 (relating to income from sources within possessions of the United States), or section 941 (relating to the special deduction for China Trade Act corporations), and