

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

(11) For provisions relating to the time for filing information returns with respect to payments of patronage dividends, see §1.6044-2(d).

(12) For provisions relating to the time for filing information returns with respect to formation or reorganization of foreign corporations, see §1.6046-1.

(13) For provisions relating to the time for filing information returns regarding certain payments of interest, see §1.6049-4(g).

(14) For provisions relating to the time 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 provisions relating to the time for filing an annual information return on Form 1042-S, "Foreign Person's U.S. Source Income subject to Withholding," or Form 8805, "Foreign Partner's Information Statement of Section 1446 Withholding Tax," for any tax withheld under chapter 3 of the Internal Revenue Code (relating to withholding of tax on nonresident aliens and foreign corporations and tax-free covenant bonds), see §1.1461-1(c) and §1.1446-3(d).

(16) For provisions relating to the time for filing the annual information return on Form 1042S of the tax withheld under chapter 3 of the Code (relating to withholding of tax on nonresident aliens and foreign corporations and tax-free covenant bonds), see paragraph (c) of §1.1461-2.

(d) *Effective/Applicability date.* The references to Form 8805 and §1.1446-3(d) in paragraph (c)(15) of this section shall apply to partnership taxable years beginning after April 29, 2008.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 6887, 31 FR 8814, June 24, 1966; T.D. 6908, 31 FR 16775, Dec. 31, 1966; T.D. 7284, 38 FR 20829, Aug. 3, 1973; T.D. 7533, 43 FR 6604, Feb. 15, 1978; T.D. 8734, 62 FR 53492, Oct. 14, 1997; T.D. 9394, 73 FR 23085, Apr. 29, 2008]

§ 1.6072-1 Time for filing returns of individuals, estates, and trusts.

(a) *In general*—(1) *Returns of income for individuals, estates and trusts.* Except as provided in paragraphs (b) and (c) of this section, returns of income required under sections 6012, 6013, 6014, and 6017 of individuals, estates, domestic trusts, and foreign trusts having an office or place of business in the United States (including unrelated business tax returns of such trusts referred to in section 511(b)(2)) shall be filed on or before the fifteenth day of the fourth month following the close of the taxable year.

(2) *Return of trust, or portion of a trust, treated as owned by a decedent*—(i) *In general.* In the case of a return of a trust, or portion of a trust, that was treated as owned by a decedent under subpart E (section 671 and following), part I, subchapter J, chapter 1 of the Internal Revenue Code as of the date of the decedent's death that is filed in accordance with §1.671-4(a) for the fractional part of the year ending with the date of the decedent's death, the due date of such return shall be the fifteenth day of the fourth month following the close of the 12-month period which began with the first day of the decedent's taxable year.

(ii) *Effective date.* This paragraph (a)(2) applies to taxable years ending on or after December 24, 2002.

(b) *Decedents.* In the case of a final return of a decedent for a fractional part of a year, the due date of such return shall be the fifteenth day of the fourth month following the close of the 12-month period which began with the first day of such fractional part of the year.

(c) *Nonresident alien individuals and foreign trusts.* The income tax return of a nonresident alien individual (other than one treated as a resident under section 6013 (g) or (h)) and of a foreign trust which does not have an office or place of business in the United States (including unrelated business tax returns of such trusts referred to in section 511(b)(2)) shall be filed on or before the fifteenth day of the sixth month following the close of the taxable year. However, a nonresident alien individual who for the taxable year has wages subject to withholding under

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chapter 24 of the Code shall file his income tax return on or before the fifteenth day of the fourth month following the close of the taxable year.

(d) *Last day for filing return.* For provisions relating to the time for filing a return where the last day for filing falls on Saturday, Sunday, or a legal holiday, see section 7503 and §301.7503-1 of this chapter (Regulations on Procedure and Administration).

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 7426, 41 FR 33263, Aug. 9, 1976; T.D. 7670, 45 FR 6931, Jan. 31, 1980; T.D. 9032, 67 FR 78382, Dec. 24, 2002]

§ 1.6072-2 Time for filing returns of corporations.

(a) *Domestic and certain foreign corporations.* The income tax return required under section 6012 of a domestic corporation or of a foreign corporation having an office or place of business in the United States shall be filed on or before the fifteenth day of the third month following the close of the taxable year.

(b) *Foreign corporations not having an office or place of business in the United States.* The income tax return of a foreign corporation which does not have an office or place of business in the United States shall be filed on or before the fifteenth day of the sixth month following the close of the taxable year.

(c) *Exempt organizations.* For taxable years beginning after November 10, 1978, the income tax return required under section 6012 and §1.6012-2(e) of an organization exempt from taxation under section 501(a) (other than an employee's trust under section 401(a)) shall be filed on or before the fifteenth day of the fifth month following the close of the organization's taxable year.

(d) *Cooperative organizations.* The income tax return of the following cooperative organizations shall be filed on or before the fifteenth day of the ninth month following the close of the taxable year:

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

(2) For a taxable year beginning after December 31, 1962, a corporation de-

scribed 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) *DISC's and former DISC's.* The return required under section 6011(c)(2) of a corporation which is a DISC (as defined in section 992(a)) shall be filed on or before the 15th day of the 9th month following the close of the taxable year. For the rule that a DISC may not have an extension of time in which to file such return, see §§1.6071-1(b), 1.6081-1(a), and 1.6081-3(e). The return required under §1.6011-2(b)(1) by a former DISC shall be filed at the time it is required to file its income tax return.

(f) *Cross references.* For provisions relating to the time for filing a return where the last day for filing falls on Saturday, Sunday, or a legal holiday, see section 7503 and §301.7503-1 of this chapter (Regulations on Procedure and Administration). For provisions relating to the fixing of a later time for filing in the case of a return for a short period, see paragraph (b) of §1.6071-1. For provisions relating to time for filing consolidated returns and separate returns for short periods not included in consolidated returns, see §§1.1502-75 and 1.1502-76.

[T.D. 6500, 25 FR 12133, Nov. 26, 1960, as amended by T.D. 6643, 28 FR 3163, Apr. 2, 1963; T.D. 7244, 37 FR 28897, Dec. 30, 1972; T.D. 7533, 43 FR 6604, Feb. 15, 1978; T.D. 7896, 48 FR 23818, May 27, 1983]

§ 1.6072-3 Income tax due dates postponed in case of China Trade Act corporations.

(a) With respect to a taxable year beginning after December 31, 1948, and