

He may file a declaration of estimated tax on or before the 15th day of January of the succeeding calendar year in lieu of the time prescribed in paragraph (a) of this section. For the filing of a return in lieu of a declaration, see paragraph (a) of § 1.6015-1.

(2) *Farmers.* The estimated gross income from farming is the estimated income resulting from oyster farming, the cultivation of the soil, the raising or harvesting of any agricultural or horticultural commodities, and the raising of livestock, bees, or poultry. In other words, the requisite gross income must be derived from the operations of a stock, dairy, poultry, fruit, or truck farm, or plantation, ranch, nursery, range, orchard, or oyster bed. If an individual receives for the use of his land income in the form of a share of the crops produced thereon such income is from farming. As to determination of income of farmers, see sections 61 and 162 and the regulations thereunder.

(3) *Fishermen.* The estimated gross income from fishing is the estimated income resulting from the catching, taking, harvesting, cultivating or farming of any kind of fish, shellfish (for example, clams and mussels), crustacea (for example, lobsters, crabs, and shrimps), sponges, seaweeds, or other aquatic forms of animal and vegetable life. The estimated gross income from fishing includes the income expected to be received by an officer or member of the crew of a vessel while the vessel is engaged in any such activity, whether or not the officer or member of the crew is himself so engaged, and, in the case of an individual who is engaged in any such activity in the employ of any person, the income expected to be received by such individual from such employment. In addition, income expected to be received for services performed as an ordinary incident to any such activity is estimated gross income from fishing. Similarly, for example, the estimated gross income from fishing includes income expected to be received from the shore services of an officer or member of the crew of a vessel engaged in any such activity, if such services are an ordinary incident to any such activity. Services performed as an ordinary incident to such activities include, for example, services performed

in such cleaning, icing, and packing of fish as are necessary for the immediate preservation of the catch.

(c) *Nonresident aliens.* Notwithstanding the provisions of paragraph (a) of this section, for taxable years beginning after December 31, 1976, in the case of a nonresident alien described in section 6072(c) (relating to returns of nonresident aliens whose wages are not subject to withholding) whose estimated gross income for the calendar year meets the requirements of section 6015(a), a declaration of estimated tax for the calendar year need not be made before June 15th of such calendar year.

(d) *Place for filing declaration.* Except as provided in paragraph (b) of § 301.6091-1 (relating to hand-carried documents), the declaration of estimated tax shall be filed at the place prescribed by the instructions applicable to such declaration. For example, if the instructions applicable to a declaration provide that the declaration of a taxpayer located in North Carolina be filed with the Director, Internal Revenue Service Center, Chamblee, Ga., such declaration shall be filed with the service center.

(e) *Amendment of declaration.* An amended declaration of estimated tax may be filed during any interval between installment dates prescribed for the taxable year. However, no amended declaration may be filed until after the installment date on or before which the original declaration was filed and only one amended declaration may be filed during each interval between installment dates. Except as provided in paragraph (b) of § 301.6091-1 (relating to hand-carried documents), an amended declaration shall be filed with the internal revenue officer with whom the original declaration was filed.

[T.D. 6678, 28 FR 10516, Oct. 1, 1963, as amended by T.D. 6950, 33 FR 5355, Apr. 4, 1968; T.D. 7670, 45 FR 6931, Jan. 31, 1980; T.D. 7719, 45 FR 60902, Sept. 15, 1980]

§ 1.6073-2 Fiscal years.

(a) *Individuals other than farmers or fishermen.* In the case of an individual on the fiscal year basis, the declaration must be filed on or before the 15th day of the 4th month of the taxable year. If, however, the requirements of section 6015(a) are first met after the 1st

day of the 4th month and before the 2d day of the 6th month, the declaration must be filed on or before the 15th day of the 6th month of the taxable year. If such requirements are first met after the 1st day of the 6th month, and before the 2d day of the 9th month, the declaration must be filed on or before the 15th day of the 9th month of the taxable year. If such requirements are first met after the 1st day of the 9th month, the declaration must be filed on or before the 15th day of the 1st month of the succeeding fiscal year. Thus, if an individual taxpayer has a fiscal year ending on June 30, 1956, his declaration must be filed on or before October 15, 1955, if the requirements of section 6015(a) are met on or before October 1, 1955. If, however, such requirements are not met until after October 1, 1955, and before December 2, 1955, the declaration need not be filed until December 15, 1955.

(b) *Farmers or fishermen.* In the case of an individual on a fiscal year basis:

(1) If at least two-thirds of the individual's total estimated gross income from all sources for the fiscal year is from farming or fishing (including oyster farming), or

(2) If at least two-thirds of the individual's total gross income from all sources shown on the return for the preceding taxable year was from farming or fishing (including oyster farming) (with respect to declarations of estimated tax for taxable years beginning after November 10, 1978),

he may file a declaration on or before the 15th day of the month immediately following the close of his taxable year, in lieu of the time prescribed in paragraph (a) of this section.

(c) *Nonresident aliens.* Notwithstanding the provisions of paragraph (a) of this section, in the case of a nonresident alien described in section 6072(c) (relating to returns of nonresident aliens whose wages are not subject to withholding) whose anticipated income for the fiscal year meets the requirements of section 6015(a), §1.6015(a)-1, and §1.6015(i)-1, the declaration of estimated tax for the fiscal year need not be filed before the 15th

day of the 6th month of such fiscal year.

[T.D. 6678, 28 FR 10516, Oct. 1, 1963, as amended by T.D. 7719, 45 FR 60903, Sept. 15, 1980]

§ 1.6073-3 Short taxable years.

(a) *Individuals other than farmers or fishermen.* In the case of short taxable years the declaration shall be filed on or before the 15th day of the 4th month of such taxable year if the requirements of section 6015(a) are met on or before the 1st day of the 4th month of such year. If such requirements are first met after the 1st day of the 4th month but before the 2d day of the 6th month, the declaration must be filed on or before the 15th day of the 6th month. If such requirements are first met after the 1st day of the 6th month but before the 2d day of the 9th month, the declaration must be filed on or before the 15th day of the 9th month. If, however, the period for which the declaration is filed is one of 4 months, or one of 6 months and the requirements of section 6015(a) are not met until after the 1st day of the 4th month, or one of 9 months and such requirements are not met until after the 1st day of the 6th month, the declaration may be filed on or before the 15th day of the succeeding taxable year.

(b) *Farmers or fishermen.* In the case of an individual:

(1) Whose current taxable year is a short taxable year and whose estimated gross income from farming or fishing (including oyster farming) is at least two-thirds of his total estimated gross income from all sources for such current taxable year, or

(2) Whose taxable year preceding the current taxable year was a short taxable year and whose gross income from farming or fishing (including oyster farming) was at least two-thirds of the total gross income from all sources shown on the return for such preceding short taxable year (with respect to declarations of estimated tax for taxable years beginning after November 10, 1978),

he may file a declaration of estimated tax on or before the 15th day of the month immediately following the close of the current taxable year, in lieu of