

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).

(l) 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; T.D. 9156, 69 FR 55744, Sept. 16, 2004]

§ 1.6091-4 Exceptional cases.

(a) *Permission to file in office other than required office.* (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 Service office, 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) an internal revenue service center to receive returns, such returns pursuant to instructions issued with respect thereto, may be sent directly to that service center and are thereby filed there for all purposes except as a

factor in determining venue. However, after initial processing all such returns shall be forwarded by the 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 a service center, the authority of the members of the office 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 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 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 paragraphs (a)(2) and (3) of this section may be illustrated by the following example:

Example. The Commissioner has authorized the Internal Revenue Service Center, Philadelphia, Pennsylvania (for all purposes except venue), to receive Form 1120. Except for that authorization, A, a corporation with its principal place of business in Greensboro, North Carolina, is required to file its Form 1120 for Year X with the Internal Revenue Service Center, Atlanta, Georgia. In addition, A may file an election to defer development expenditures paid or incurred in Year X. Under §1.616-2(e)(2) and applicable published guidance (in this case Notice 2003-19 (2003-1 C.B. 703)) that statement of election must be filed with the service center that serves A's principal place of business where A filed its income tax return. A may make

that election on its income tax return or by filing it separately. Under paragraph (a)(2) of this section, A may send its Form 1120 to either the Internal Revenue Service Center, Philadelphia, Pennsylvania, or to the Internal Revenue Service Center, Atlanta, Georgia. If A files its statement of election separately from its income tax return for Year X, then the statement of election is not a proper attachment to A's income tax return and A should send the statement of election to the Internal Revenue Service Center, Atlanta, Georgia (with which A must, without regard to paragraph (a)(2) of this section, file its income tax return), no later than the time prescribed for filing Form 1120 for Year X (including extensions).

(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 Internal Revenue Service office 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; T.D. 9156, 69 FR 55744, Sept. 16, 2004]

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 Tax return preparer must furnish copy of return or claim for refund to taxpayer and must retain a copy or record.

(a) *Furnishing copy to taxpayer*—(1) A person who is a signing tax return preparer of any return or claim for refund of tax under the Internal Revenue Code shall furnish a completed copy of the return or claim for refund to the taxpayer (or nontaxable entity) not later than the time the return or claim for refund is presented for the signature of the taxpayer (or nontaxable entity). The signing tax return

preparer may, at its option, request a receipt or other evidence from the taxpayer (or nontaxable entity) sufficient to show satisfaction of the requirement of this paragraph (a).

(2) The tax return preparer must provide a complete copy of the return or claim for refund filed with the IRS to the taxpayer in any media, including electronic media, that is acceptable to both the taxpayer and the tax return preparer. In the case of an electronically filed return, a complete copy of a taxpayer's return or claim for refund consists of the electronic portion of the return or claim for refund, including all schedules, forms, pdf attachments, and jurats, that was filed with the IRS. The copy provided to the taxpayer must include all information submitted to the IRS to enable the taxpayer to determine what schedules, forms, electronic files, and other supporting materials have been filed with the return. The copy, however, need not contain the identification number of the paid tax return preparer. The electronic portion of the return or claim for refund may be contained on a replica of an official form or on an unofficial form. On an unofficial form, however, data entries must reference the line numbers or descriptions on an official form.

(3) For electronically filed Forms 1040EZ, "Income Tax Return for Single Filers and Joint Filers With No Dependents," and Form 1040A, "U.S. Individual Income Tax Return," filed for the 2009, 2010 and 2011 taxable years, the information may be provided on a replica of a Form 1040, "U.S. Individual Income Tax Return", that provides all of the information. For other electronically filed returns, the information may be provided on a replica of an official form that provides all of the information.

(b) *Copy or record to be retained.* (1) A person who is a signing tax return preparer of any return or claim for refund shall—

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

(B) 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