

§ 20.6091-2

26 CFR Ch. I (4-1-10 Edition)

§ 20.6091-2 Exceptional cases.

Notwithstanding the provisions of § 20.6091-1 the Commissioner may permit the filing of the preliminary notice required by § 20.6036-1 and the estate tax return required by § 20.6018-1 in any local Internal Revenue Service office.

[T.D. 6600, 27 FR 4986, May 29, 1962, as amended by T.D. 9156, 69 FR 55745, Sept. 16, 2004]

§ 20.6107-1 Tax return preparer must furnish copy of return to taxpayer and must retain a copy or record.

(a) *In general.* A person who is a signing tax return preparer of any return or claim for refund of estate tax under chapter 11 of subtitle B of the Internal Revenue Code shall furnish a completed copy of the return or claim for refund to the taxpayer and retain a completed copy or record in the manner stated in § 1.6107-1 of this chapter.

(b) *Effective/applicability date.* This section is applicable to returns and claims for refund filed after December 31, 2008.

[T.D. 9436, 73 FR 78450, Dec. 22, 2008]

§ 20.6109-1 Tax return preparers furnishing identifying numbers for returns or claims for refund.

(a) *In general.* Each estate tax return or claim for refund prepared by one or more signing tax return preparers must include the identifying number of the preparer required by § 1.6695-1(b) of this chapter to sign the return or claim for refund in the manner stated in § 1.6109-2 of this chapter.

(b) *Effective/applicability date.* Paragraph (a) of this section is applicable to returns and claims for refund filed after December 31, 2008.

[T.D. 9436, 73 FR 78450, Dec. 22, 2008]

§ 20.6151-1 Time and place for paying tax shown on the return.

(a) *General rule.* The tax shown on the estate tax return is to be paid at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return). For provisions relating to the time and place for filing the return, see §§ 20.6075-1 and 20.6091-1. For the duty of the executor to pay the tax, see § 20.2002-1.

(b) *Extension of time for paying—(1) In general.* For general provisions relating to extension of time for paying the tax, see § 20.6161-1.

(2) *Reversionary or remainder interests.* For provisions relating to extension of time for payment of estate tax on the value of a reversionary or remainder interest in property, see § 20.6163-1.

(3) *Interest in a closely held business.* For provisions relating to payment in installments of the estate tax attributable to inclusion in the gross estate of an interest in a closely held business, see §§ 20.6166-1 through 20.6166-4.

(c) *Payment with obligations of the United States.* Treasury bonds of certain issues which were owned by the decedent at the time of his death or which were treated as part of his gross estate under the rules contained in § 306.28 of Treasury Department Circular No. 300, Revised (31 CFR part 306), may be redeemed at par plus accrued interest for the purpose of payment of the estate tax, as provided in said section. Whether bonds of particular issues may be redeemed for this purpose will depend on the terms of the offering circulars cited on the face of the bonds. A current list of eligible issues may be obtained from any Federal reserve bank or branch, or from the Bureau of Public Debt, Washington, DC. See section 6312 and §§ 301.6312-1 and 301.6312-2 of this chapter (Regulations on Procedure and Administration) for provisions relating to the payment of taxes with United States Treasury obligations.

(d) *Receipt for payment.* For provisions relating to duplicate receipts for payment of the tax, see § 20.6314-1.

[T.D. 6296, 23 FR 4529, June 24, 1958, as amended by T.D. 6522, 25 FR 13885, Dec. 29, 1960]

§ 20.6161-1 Extension of time for paying tax shown on the return.

(a) *Basis for granting an extension of time—(1) Reasonable cause.* With respect to the estate of a decedent dying after December 31, 1970, an extension of time beyond the due date to pay any part of the tax shown on the estate tax return may be granted for a reasonable period of time, not to exceed 12 months, by the district director or the director of a service center, at the request of the executor, if an examination of all the