

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 described 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 ending before October 1, 1956, the income tax return of any corporation organized under the China Trade Act of 1922 (15 U.S.C. ch. 4), as amended, shall not become due until December 31, 1956, provided that during any such taxable year conditions in China have been generally so unsettled as to militate against the normal commercial operations and corporate activities of such corporation. However, the postponement of the due date shall not apply to an income tax return for any such taxable year if:

(1) The books of account and business records are available so as to permit the filing of a proper return, and the corporation has otherwise been in a position to carry on its commercial operations and corporate activities and to make a proper distribution of its earnings or profits, if any, so as to permit the certification required by section 941(b); or

(2) All the commercial operations and corporate activities of such corporation have been carried on in Hong Kong, Macao, or Taiwan (Formosa).

(b) Notwithstanding the provisions of paragraph (a) (1) or (2) of this section, the postponed due date referred to in this section will apply if a corporation satisfies the Commissioner that special

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circumstances exist, related to the unsettled conditions in China, which warrant such postponement.

(c) The postponed due date provided for in this section is expressly subject to the power of the Commissioner to extend, as in other cases, the time for filing the income tax return. See section 6081 and the regulations thereunder.

### § 1.6072-4 Time for filing other returns of income.

(a) *Reports for recovery of excessive profits on Government contracts.* For the time for filing annual reports by persons completing Government contracts, see 26 CFR (1939) 17.16 (Treasury Decision 4906, approved June 23, 1939), and 26 CFR (1939) 16.15 (Treasury Decision 4909, approved June 28, 1939), as made applicable to section 1471 of the Internal Revenue Code of 1954 by Treasury Decision 6091, approved August 16, 1954 (19 FR 5167, C.B. 1954-2, 47).

(b) *Returns of tax on transfers to avoid income tax.* For the time for filing returns of tax under Chapter 5 of the Code, see § 1.1494-1.

[T.D. 6908, 31 FR 16775, Dec. 31, 1966]

### § 1.6073-1 Time and place for filing declarations of estimated income tax by individuals.

(a) *Individuals other than farmers or fishermen.* Declarations of estimated tax for the calendar year shall be made on or before April 15th of such calendar year by every individual whose anticipated income for the year meets the requirements of section 6015(a). If, however, the requirements necessitating the filing of the declaration are first met, in the case of an individual on the calendar year basis, after April 1st, but before June 2d of the calendar year, the declaration must be filed on or before June 15th; if such requirements are first met after June 1st and before September 2d, the declaration must be filed on or before September 15th; and if such requirements are first met after September 1st, the declaration must be filed on or before January 15th of the succeeding calendar year. In the case of an individual on the fiscal year basis, see § 1.6073-2. A special rule applies to nonresident aliens who do not have wages subject to withholding under

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Chapter 24 of the code and are not treated as residents under section 6013 (g) or (h) of the code. For taxable years beginning after December 31, 1976, these aliens are not required to file a declaration of estimated tax before June 15th.

(b) *Farmers or fishermen*—(1) *In general.* In the case of an individual on a calendar year basis:

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

(ii) 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 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