

§ 1.6074-2

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before the 15th day of the 12th month of the taxable year. If, however, the requirements of section 6016(a) are not met before the first day of the 12th month of the taxable year, no declaration need be filed for such year.

(b) *Taxable years beginning after December 31, 1963.* A declaration of estimated tax for a taxable year beginning after December 31, 1963, required of a corporation by section 6016 shall be filed as follows:

If the requirements of section 6016 are first met—	The declaration shall be filed on or before—
before the 1st day of the 4th month of the taxable year.	the 15th day of the 4th month of the taxable year
after the last day of the 3d month and before the 1st day of the 6th month of the taxable year.	the 15th day of the 6th month of the taxable year
after the last day of the 5th month and before the 1st day of the 9th month of the taxable year.	the 15th day of the 9th month of the taxable year
after the last day of the 8th month and before the 1st day of the 12th month of the taxable year.	the 15th day of the 12th month of the taxable year

(c) *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 corporation located in North Carolina be filed with the Director, Internal Revenue Service Center, Chamblee, Ga., such declaration shall be filed with the service center.

(d) *Amendment of declaration—(1) Taxable years beginning on or before December 31, 1963.* A declaration of estimated tax for a taxable year beginning on or before December 31, 1963, which is filed by a corporation prior to the 15th day of the 12th month of the taxable year may be amended in the manner prescribed in §1.6016-3, at any time on or before such 15th day. An amended declaration shall be filed with the internal revenue officer with whom the original declaration was filed.

(2) *Taxable years beginning after December 31, 1963.* In any case where a declaration of estimated tax for a taxable year beginning after December 31, 1963, has been filed, 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. See §1.6016-3 for the manner of making an amended declaration. 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. 6768, 29 FR 14922, Nov. 4, 1964, as amended by T.D. 6950, 33 FR 5355, Apr. 4, 1968]

§ 1.6074-2 Time for filing declarations by corporations in case of a short taxable year.

(a) *Taxable years beginning on or before December 31, 1963—(1) In general.* In the case of a short taxable year of 9 months or more beginning on or before December 31, 1963, where the requirements of section 6016(a) are met before the 1st day of the 9th month of the short taxable year, the declaration shall be filed on or before the 15th day of the 9th month of such short year. In the case of a short taxable year of more than 9 months, where the requirements of section 6016(a) are first met after the last day of the 8th month, but before the 1st day of the last month of the short taxable year, the declaration shall be filed on or before the 15th day of the last month of such short year. See §1.6016-4, relating to the requirement of a declaration in the case of a short taxable year, and paragraph (a) of §1.6154-2, relating to the time for payment of the estimated tax in case of a short taxable year.

(2) *Example.* The application of the provisions of this paragraph may be illustrated by the following example:

Example. A corporation which changes from a calendar year basis to a fiscal year basis beginning November 1, 1960, will have a short taxable year beginning January 1, 1960, and ending October 31, 1960. If the requirements of section 6016(a) are met before September 1, 1960 (the 1st day of the 9th month), the corporation is required to file its declaration on or before September 15, 1960 (the 15th day of the 9th month). However, if the requirements of section 6016(a) are first met after August 31, 1960 (the last day of the 8th month), but before October 1, 1960 (the 1st

day of the last month of the short year), the corporation is required to file its declaration on or before October 15, 1960 (the 15th day of the last month of the short year).

(b) *Taxable years beginning after December 31, 1963*—(1) *In general.* In the case of a short taxable year of 4 or more months which begins after December 31, 1963, the declaration shall be filed on or before the applicable date specified in paragraph (b) of §1.6074-1, except that in the case of a short taxable year ending after November 30, 1964, the declaration shall be filed on or before the 15th day of the last month of the short taxable year if the requirements of section 6016(a) are first met before the first day of such last month and the date specified in such paragraph (b) as applicable is not within the short taxable year. See §1.6016-4, relating to the requirement of a declaration in the case of a short taxable year, and paragraph (b) of §1.6154-2, relating to the time for payment of the estimated tax in case of a short taxable year.

(2) *Examples.* The application of the provisions of this paragraph may be illustrated by the following examples:

Example 1. A corporation filing on a calendar year basis which changes to a fiscal year beginning September 1, 1965, will have a short taxable year beginning January 1, 1965, and ending August 31, 1965. If the requirements of section 6016(a) are met before April 1, 1965 (the 1st day of the 4th month), the declaration of estimated tax must be filed on or before April 15, 1965 (the 15th day of the 4th month).

Example 2. If, in the first example, the corporation first meets the requirements of section 6016(a) during July 1965, then the requirements of section 6016(a) were met before the first day of the last month of the short taxable year, and a declaration of estimated tax is required to be filed on or before August 15, 1965, for the short taxable year. However, if the corporation does not meet the requirements of section 6016(a) until August 1, 1965, then the requirements of section 6016(a) were not met before the first day of the last month of the short taxable year, and no declaration of estimated tax is required to be filed for the short taxable year.

(c) *Amendment of declaration*—(1) *Taxable years beginning on or before December 31, 1963.* Where a declaration of estimated tax for a short taxable year of more than 9 months beginning on or before December 31, 1963, is filed before

the 15th day of the last month of the short taxable year, an amended declaration may be filed any time on or before such 15th day.

(2) *Taxable years beginning after December 31, 1963.* Where a declaration of estimated tax for a short taxable year beginning after December 31, 1963, has been filed, an amended declaration may be filed during any interval between installment dates. However, no amended declaration for a short taxable year 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. For purposes of this subparagraph the term “installment date” includes the 15th day of the last month of a short taxable year if such 15th day does not fall on a prescribed installment date.

[T.D. 6768, 29 FR 14923, Nov. 4, 1964]

§ 1.6074-3 Extension of time for filing declarations by corporations.

(a) *In general.* District directors and directors of service centers are authorized to grant a reasonable extension of time for filing a declaration or an amended declaration. Except as provided in paragraph (b) of §301.6091-1 (relating to hand-carried documents), an application by a corporation for an extension of time for filing such a declaration shall be addressed to the internal revenue officer with whom the corporation is required to file its declaration and must contain a full recital of the causes for the delay.

(b) *Addition to tax applicable.* An extension of time granted to a corporation for filing a declaration of estimated tax automatically extends the time for paying the estimated tax (without interest) for the same period. However, such extension does not relieve the corporation from the addition to the tax imposed by section 6655, and the period of the underpayment will be determined under section 6655(c) without regard to such extension.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 6950, 33 FR 5355, Apr. 4, 1968]