

FILING OF INCOME TAX RETURNS FOR 1958 BY LIFE
INSURANCE COMPANIES

Pub. L. 86-69, §3(i), June 25, 1959, 73 Stat. 140, required every life insurance company subject to the tax imposed by section 802(a) of this title to make a return after June 25, 1959, and on or before Sept. 15, 1959, which return was to constitute the return for such taxable year for all purposes of this title, and no return filed pursuant to section 801 et seq. of this title, relating to life insurance companies, on or before June 25, 1959, was to be considered for any such purposes as a return for such taxable year.

**[§ 6073. Repealed. Pub. L. 98-369, div. A, title IV,
§ 412(a)(2), July 18, 1984, 98 Stat. 792]**

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 750; Sept. 25, 1962, Pub. L. 87-682, §1(a)(2), (b), (c), 76 Stat. 575; Oct. 4, 1976, Pub. L. 94-455, title X, §1012(c), title XIX, §1906(b)(13)(A), 90 Stat. 1614, 1834; Nov. 10, 1978, Pub. L. 95-628, §7(a), 92 Stat. 3630; Sept. 3, 1982, Pub. L. 97-248, title III, §328(b)(2), 96 Stat. 618, related to time for filing declarations of estimated income tax by individuals.

EFFECTIVE DATE OF REPEAL

Repeal applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a)(1) of Pub. L. 98-369, set out as an Effective Date of 1984 Amendment note under section 6654 of this title.

**[§ 6074. Repealed. Pub. L. 90-364, title I, § 103(a),
June 28, 1968, 82 Stat. 260]**

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 751; Feb. 26, 1964, Pub. L. 88-272, title I, §122(b), 78 Stat. 27, provided for the time of filing declarations of estimated income tax by corporations.

EFFECTIVE DATE OF REPEAL

Repeal effective with respect to taxable years beginning after Dec. 31, 1967, except as provided by section 104 of Pub. L. 90-364, see section 103(f) of Pub. L. 90-364, set out as an Effective Date of 1968 Amendment note under section 243 of this title.

§ 6075. Time for filing estate and gift tax returns

(a) Estate tax returns

Returns made under section 6018(a) (relating to estate taxes) shall be filed within 9 months after the date of the decedent's death.

(b) Gift tax returns

(1) General rule

Returns made under section 6019 (relating to gift taxes) shall be filed on or before the 15th day of April following the close of the calendar year.

(2) Extension where taxpayer granted extension for filing income tax return

Any extension of time granted the taxpayer for filing the return of income taxes imposed by subtitle A for any taxable year which is a calendar year shall be deemed to be also an extension of time granted the taxpayer for filing the return under section 6019 for such calendar year.

(3) Coordination with due date for estate tax return

Notwithstanding paragraphs (1) and (2), the time for filing the return made under section 6019 for the calendar year which includes the date of death of the donor shall not be later

than the time (including extensions) for filing the return made under section 6018 (relating to estate tax returns) with respect to such donor.

(Aug. 16, 1954, ch. 736, 68A Stat. 751; Pub. L. 91-614, title I, §§101(b), 102(d)(4), Dec. 31, 1970, 84 Stat. 1836, 1842; Pub. L. 94-455, title XX, §2008(b), Oct. 4, 1976, 90 Stat. 1892; Pub. L. 96-167, §8(a)-(c), Dec. 29, 1979, 93 Stat. 1277, 1278; Pub. L. 97-34, title IV, §442(d)(3), Aug. 13, 1981, 95 Stat. 322; Pub. L. 107-16, title V, §542(b)(3), June 7, 2001, 115 Stat. 83; Pub. L. 111-312, title III, §301(a), Dec. 17, 2010, 124 Stat. 3300.)

AMENDMENT OF SECTION

For termination of amendment by section 304 of Pub. L. 111-312, see Effective and Termination Dates of 2010 Amendment note below.

For termination of amendment by section 901 of Pub. L. 107-16, see Effective and Termination Dates of 2001 Amendment note below.

AMENDMENTS

2010—Subsecs. (a), (b)(3). Pub. L. 111-312, §§301(a), 304, temporarily amended subsecs. (a) and (b)(3) to read as if amendment by Pub. L. 107-16, §542(b)(3), had never been enacted. See 2001 Amendment notes and Effective and Termination Dates of 2010 Amendment note below.

2001—Subsec. (a). Pub. L. 107-16, §§542(b)(3)(A), 901, temporarily amended subsec. (a) generally. Prior to amendment, text read as follows: "Returns made under section 6018(a) (relating to estate taxes) shall be filed within 9 months after the date of the decedent's death." See Effective and Termination Dates of 2001 Amendment note below.

Subsec. (b)(3). Pub. L. 107-16, §§542(b)(3)(B), 901, temporarily substituted "section 6018 return" for "estate tax return" in heading and "(relating to returns relating to large transfers at death)" for "(relating to estate tax returns)" in text. See Effective and Termination Dates of 2001 Amendment note below.

1981—Subsec. (b). Pub. L. 97-34 substituted in par. (1) the rule for filing gift tax returns on or before the 15th day of April following the close of the calendar year for prior provision for such filing on or before, in the case of a return for the first, second, or third calendar quarter of any calendar year, the 15th day of the second month following the close of the calendar quarter, or, in the case of a return for the fourth calendar quarter of any calendar year, the 15th day of the fourth month following the close of the calendar quarter, redesignated former par. (3) as (2), and, as so redesignated, substituted "under section 6019 for such calendar year" for "under section 6019 for the fourth calendar quarter of such taxable year", struck out former par. (2) setting forth special rule where gifts in a calendar quarter totaled \$25,000 or less, added par. (3), and struck out par. (4) respecting application of the special rule to non-residents not citizens of the United States.

1979—Subsec. (b)(1). Pub. L. 96-167, §8(a), substituted "(A) in the case of a return for the first, second, or third calendar quarter of any calendar year, the 15th day of the second month following the close of the calendar quarter, or" for "the 15th day of the second month following the close of the calendar quarter", and added subpar. (B).

Subsec. (b)(2). Pub. L. 96-167, §8(c), substituted "the date prescribed by paragraph (1) for filing the return for" for "the 15th day of the second month after" in provisions preceding subpar. (A), and struck out "the close of" before "the first subsequent" in subpar. (a) and before "the fourth calendar quarter" in subpar. (B). Subsec. (b)(3), (4). Pub. L. 96-167, §8(b), added par. (3) and redesignated former par. (3) as (4).

1976—Subsec. (b). Pub. L. 94-455 designated existing provisions as par. (1) and added pars. (2) and (3).

1970—Subsec. (a). Pub. L. 91-614, §101(b), substituted "9 months" for "15 months".