

“(4) The maximum extension for the returns of organizations exempt from income tax filing Form 990 (series) shall be an automatic 6-month period ending on November 15 for calendar year filers.

“(5) The maximum extension for the returns of organizations exempt from income tax that are required to file Form 4720 returns of excise taxes shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

“(6) The maximum extension for the returns of trusts required to file Form 5227 shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

“(7) The maximum extension for filing Form 6069, Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction, shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

“(8) The maximum extension for a taxpayer required to file Form 8870 shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

“(9) The due date of Form 3520-A, Annual Information Return of a Foreign Trust with a United States Owner, shall be the 15th day of the 3d month after the close of the trust’s taxable year, and the maximum extension shall be a 6-month period beginning on such day.

“(10) The due date of Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, for calendar year filers shall be April 15 with a maximum extension for a 6-month period ending on October 15.

“(11) The due date of FinCEN Report 114 (relating to Report of Foreign Bank and Financial Accounts) shall be April 15 with a maximum extension for a 6-month period ending on October 15 and with provision for an extension under rules similar to the rules in Treas. Reg. section 1.6081-5. For any taxpayer required to file such Form for the first time, any penalty for failure to timely request for, or file, an extension, may be waived by the Secretary.”

[Pub. L. 114-94, div. C, title XXXII, §32104(b), Dec. 4, 2015, 129 Stat. 1738, provided that: “The amendment made by this section [amending section 2006(b) of Pub. L. 114-41, set out above] shall apply to returns for taxable years beginning after December 31, 2015.”]

## PART VII—PLACE FOR FILING RETURNS OR OTHER DOCUMENTS

Sec.  
6091. Place for filing returns or other documents.

### § 6091. Place for filing returns or other documents

#### (a) General rule

When not otherwise provided for by this title, the Secretary shall by regulations prescribe the place for the filing of any return, declaration, statement, or other document, or copies thereof, required by this title or by regulations.

#### (b) Tax returns

In the case of returns of tax required under authority of part II of this subchapter—

##### (1) Persons other than corporations

###### (A) General rule

Except as provided in subparagraph (B), a return (other than a corporation return) shall be made to the Secretary—

- (i) in the internal revenue district in which is located the legal residence or

principal place of business of the person making the return, or

- (ii) at a service center serving the internal revenue district referred to in clause (i),

as the Secretary may by regulations designate.

#### (B) Exception

Returns of—

- (i) persons who have no legal residence or principal place of business in any internal revenue district,

- (ii) citizens of the United States whose principal place of abode for the period with respect to which the return is filed is outside the United States,

- (iii) persons who claim the benefits of section 911 (relating to citizens or residents of the United States living abroad), section 931 (relating to income from sources within Guam, American Samoa, or the Northern Mariana Islands), or section 933 (relating to income from sources within Puerto Rico),

- (iv) nonresident alien persons, and

- (v) persons with respect to whom an assessment was made under section 6851(a) or 6852(a) (relating to termination assessments) with respect to the taxable year,

shall be made at such place as the Secretary may by regulations designate.

### (2) Corporations

#### (A) General rule

Except as provided in subparagraph (B), a return of a corporation shall be made to the Secretary—

- (i) in the internal revenue district in which is located the principal place of business or principal office or agency of the corporation, or

- (ii) at a service center serving the internal revenue district referred to in clause (i), as the Secretary may by regulations designate.

#### (B) Exception

Returns of—

- (i) corporations which have no principal place of business or principal office or agency in any internal revenue district,

- (ii) corporations which claim the benefits of section 936 (relating to possession tax credit), and<sup>1</sup>

- (iii) foreign corporations, and

- (iv) corporations with respect to which an assessment was made under section 6851(a) (relating to termination assessments) with respect to the taxable year,

shall be made at such place as the Secretary may by regulations designate.

### (3) Estate tax returns

#### (A) General rule

Except as provided in subparagraph (B), returns of estate tax required under section 6018 shall be made to the Secretary—

<sup>1</sup> So in original. The word “and” probably should not appear.

(i) in the internal revenue district in which was the domicile of the decedent at the time of his death, or

(ii) at a service center serving the internal revenue district referred to in clause (i), as the Secretary may by regulations designate.

#### **(B) Exception**

If the domicile of the decedent was not in an internal revenue district, or if he had no domicile, the estate tax return required under section 6018 shall be made at such place as the Secretary may by regulations designate.

#### **(4) Hand-carried returns**

Notwithstanding paragraph (1), (2), or (3), a return to which paragraph (1)(A), (2)(A), or (3)(A) would apply, but for this paragraph, which is made to the Secretary by hand-carrying shall, under regulations prescribed by the Secretary, be made in the internal revenue district referred to in paragraph (1)(A)(i), (2)(A)(i), or (3)(A)(i), as the case may be.

#### **(5) Exceptional cases**

Notwithstanding paragraph (1), (2), (3), or (4) of this subsection, the Secretary may permit a return to be filed in any internal revenue district, and may require the return of any officer or employee of the Treasury Department to be filed in any internal revenue district selected by the Secretary.

#### **(6) Alcohol, tobacco, and firearms returns, etc.**

In the case of any return of tax imposed by section 4181 or subtitle E (relating to taxes on alcohol, tobacco, and firearms), subsection (a) shall apply (and this subsection shall not apply).

(Aug. 16, 1954, ch. 736, 68A Stat. 752; Pub. L. 89-713, §1(a), Nov. 2, 1966, 80 Stat. 1107; Pub. L. 91-614, title I, §101(i), Dec. 31, 1970, 84 Stat. 1838; Pub. L. 94-455, title X, §§1051(h)(4), 1052(c)(6), 1053(d)(4), title XII, §1204(c)(3), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1647, 1648, 1649, 1697, 1834; Pub. L. 95-615, §§202(g)(5), formerly §202(f)(5), 207(b), Nov. 8, 1978, 92 Stat. 3100, 3108, renumbered §202(g)(5), Pub. L. 96-222, title I, §108(a)(1)(A), Apr. 1, 1980, 94 Stat. 223; Pub. L. 97-34, title I, §§111(b)(3), 112(b)(6), Aug. 13, 1981, 95 Stat. 194, 195; Pub. L. 99-514, title XII, §1272(d)(10), title XVIII, §1879(r)(1), Oct. 22, 1986, 100 Stat. 2594, 2912; Pub. L. 100-203, title X, §10713(b)(2)(A), Dec. 22, 1987, 101 Stat. 1330-470; Pub. L. 101-239, title VII, §7841(f), Dec. 19, 1989, 103 Stat. 2429.)

#### **AMENDMENTS**

1989—Subsec. (b)(6). Pub. L. 101-239 inserted “section 4181 or” before “subtitle E”.

1987—Subsec. (b)(1)(B)(v). Pub. L. 100-203 inserted reference to section 6852(a).

1986—Subsec. (b)(1)(B)(iii). Pub. L. 99-514, §1272(d)(10), substituted “Guam, American Samoa, or the Northern Mariana Islands” for “possessions of the United States”.

Subsec. (b)(6). Pub. L. 99-514, §1879(r)(1), added par. (6).

1981—Subsec. (b)(1)(B)(iii). Pub. L. 97-34 substituted “section 911 (relating to citizens or residents of the United States living abroad)” for “section 911 (relating

to income earned by employees in certain camps)” and struck out “section 913 (relating to deduction for certain expenses of living abroad)”.

1978—Subsec. (b)(1)(B)(iii). Pub. L. 95-615 substituted “(relating to income earned by employees in certain camps)” for “(relating to earned income from sources without the United States)” and inserted “section 913 (relating to deduction for certain expenses of living abroad),” before “section 931”.

1976—Subsec. (a). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (b)(1)(B). Pub. L. 94-455, §§1204(c)(3)(A), 1906(b)(13)(A), added cl. (v) and struck out in provision following cl. (v) “or his delegate” after “Secretary”.

Subsec. (b)(2)(B). Pub. L. 94-455, §1503(d)(4), in cl. (ii), struck out provision which permitted returns of a corporation claiming the benefits of section 941 of this title, relating to the special deduction for China Trade corporations, to be made at such place as the Secretary may designate by regulation.

Pub. L. 94-455, §§1052(c)(6), struck out provision which permitted returns of a corporation claiming the benefits of section 922 of this title, relating to the special deduction for Western Hemisphere trade corporations to be made at such place as the Secretary may designate by regulation.

Pub. L. 94-455, §§1051(h)(4), 1204(c)(3)(B), 1906(b)(13)(A), substituted “section 936 (relating to possession tax credit)” for “section 931 (relating to income from sources within possessions of the United States),” for taxable years beginning after Dec. 31, 1975, added cl. (iv), and struck out in provision following cl. (iv) “or his delegate” after “Secretary”.

1970—Subsec. (b)(3). Pub. L. 91-614, §101(i)(1), substituted provisions requiring an estate tax return to be filed in the internal revenue district in which the decedent was domiciled at the time of his death or at a service center serving that district, as the Secretary or his delegate may determine by regulations, and in the case of a decedent who was not domiciled in an internal revenue district, or who had no domicile, his return is to be filed at such place as the Secretary or his delegate designates for provisions requiring estate tax returns to be filed in the internal revenue district in which the decedent was domiciled at the time of his death or, if there was no such domicile in an internal revenue district, then at such place as the Secretary or his delegate by regulations designates.

Subsec. (b)(4). Pub. L. 91-614, §101(i)(2), permitted the executor, who desires to file an estate tax return in person, to do so by hand carrying it to the appropriate internal revenue district office.

1966—Subsec. (b)(1). Pub. L. 89-713, §1(a)(1), authorized the Secretary to promulgate regulations allowing individuals to file tax returns either in the internal revenue district in which the taxpayer's legal residence or principal place of business is located or at a service center serving that district, designated as subpar. (B)(1) the existing provisions which authorized the Secretary to prescribe the place without limitations as to the Secretary's range of alternative choices for the filing of returns of persons who have no legal residence or principal place of business in any internal revenue district, and added subpar. (B)(ii) to (iv).

Subsec. (b)(2). Pub. L. 89-713, §1(a)(1), authorized the Secretary to promulgate regulations allowing corporations to file tax returns either in the internal revenue district in which is located the principal place of business or principal office or agency of the corporation or at a service center serving that district, designated as subpar. (B)(i) the existing provisions which authorized the Secretary to prescribe the place without limitations as to the Secretary's range of alternative choices for the filing of returns of corporations having no principal place of business or principal office or agency of the corporation, and added subpar. (B)(ii), (iii).

Subsec. (b)(4), (5). Pub. L. 89-713, §1(a)(2), (3), added par. (4), redesignated former par. (4) as (5), and, in par. (5), substituted “paragraph (1), (2), (3), or (4)” for “paragraph (1), (2), or (3)”.

## EFFECTIVE DATE OF 1987 AMENDMENT

Pub. L. 100-203, title X, §10713(c), Dec. 22, 1987, 101 Stat. 1330-470, provided that: "The amendments made by this section [enacting sections 6852 and 7409 of this title and amending this section and sections 6211 to 6213, 6863, 7429, and 7611 of this title] shall take effect on the date of the enactment of this Act [Dec. 22, 1987]."

## EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 1272(d)(10) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, with certain exceptions and qualifications, see section 1277 of Pub. L. 99-514, set out as a note under section 931 of this title.

Pub. L. 99-514, title XVIII, §1879(r)(2), Oct. 22, 1986, 100 Stat. 2912, provided that: "The amendment made by paragraph (1) [amending this section] shall take effect on the first day of the first calendar month which begins more than 90 days after the date of the enactment of this Act [Oct. 22, 1986]."

## EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-34 applicable with respect to taxable years beginning after Dec. 31, 1981, see section 115 of Pub. L. 97-34, set out as a note under section 911 of this title.

## EFFECTIVE DATE OF 1978 AMENDMENT; ELECTION OF PRIOR LAW

Amendment by Pub. L. 95-615 applicable to taxable years beginning after Dec. 31, 1977, with provision for election of prior law, see section 209 of Pub. L. 95-615, set out as a note under section 911 of this title.

## EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1051(h)(4) of Pub. L. 94-455 applicable with respect to taxable years beginning after Dec. 31, 1975, see section 1051(i)(1) of Pub. L. 94-455, set out as a note under section 27 of this title.

Amendment by section 1052(c)(6) of Pub. L. 94-455, applicable with respect to taxable years beginning after Dec. 31, 1979, see section 1052(d) of Pub. L. 94-455, set out as a note under section 170 of this title.

Amendment by section 1053(d)(4) of Pub. L. 94-455 applicable with respect to taxable years beginning after Dec. 31, 1977, see section 1053(e) of Pub. L. 94-455, set out as a note under section 1504 of this title.

Amendment by section 1204(c)(3) of Pub. L. 94-455 applicable with respect to action taken under section 6851, 6861, or 6862 of this title where notice and demand takes place after Feb. 28, 1977, see section 1204(d) of Pub. L. 94-455, as amended, set out as a note under section 6851 of this title.

## EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-614 applicable with respect to decedents dying after Dec. 31, 1970, see section 101(j) of Pub. L. 91-614, set out as a note under section 2032 of this title.

## EFFECTIVE DATE OF 1966 AMENDMENT

Pub. L. 89-713, §6, Nov. 2, 1966, 80 Stat. 1111, provided that: "Except as otherwise provided in this Act, the amendments made by this Act [amending this section, sections 6103, 6107, and 6151 of this title, section 3237 of Title 18, Crimes and Criminal Procedure, and section 1395x of Title 42, The Public Health and Welfare] shall take effect upon the date of the enactment of this Act [Nov. 2, 1966]."

PLAN AMENDMENTS NOT REQUIRED UNTIL  
JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] or title XVIII [§§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the

first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

PART VIII—DESIGNATION OF INCOME TAX  
PAYMENTS TO PRESIDENTIAL ELECTION  
CAMPAIGN FUND

Sec.

6096. Designation by individuals.

## AMENDMENTS

1966—Pub. L. 89-809, title III, §302(a), Nov. 13, 1966, 80 Stat. 1587, added part VIII and analysis.

## § 6096. Designation by individuals

## (a) In general

Every individual (other than a nonresident alien) whose income tax liability for the taxable year is \$3 or more may designate that \$3 shall be paid over to the Presidential Election Campaign Fund in accordance with the provisions of section 9006(a). In the case of a joint return of husband and wife having an income tax liability of \$6 or more, each spouse may designate that \$3 shall be paid to the fund.

## (b) Income tax liability

For purposes of subsection (a), the income tax liability of an individual for any taxable year is the amount of the tax imposed by chapter 1 on such individual for such taxable year (as shown on his return), reduced by the sum of the credits (as shown in his return) allowable under part IV of subchapter A of chapter 1 (other than subpart C thereof).

## (c) Manner and time of designation

A designation under subsection (a) may be made with respect to any taxable year—

(1) at the time of filing the return of the tax imposed by chapter 1 for such taxable year, or

(2) at any other time (after the time of filing the return of the tax imposed by chapter 1 for such taxable year) specified in regulations prescribed by the Secretary.

Such designation shall be made in such manner as the Secretary prescribes by regulations except that, if such designation is made at the time of filing the return of the tax imposed by chapter 1 for such taxable year, such designation shall be made either on the first page of the return or on the page bearing the taxpayer's signature.

(Added Pub. L. 89-809, title III, §302(a), Nov. 13, 1966, 80 Stat. 1587; amended Pub. L. 92-178, title VIII, §802(a), Dec. 10, 1971, 85 Stat. 573; Pub. L. 93-53, §6(a), July 1, 1973, 87 Stat. 138; Pub. L. 94-12, title II, §§203(b)(4), 208(d)(4), Mar. 29, 1975, 89 Stat. 30, 35; Pub. L. 94-455, title IV, §401(a)(2)(C), title V, §504(c)(2), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1555, 1565, 1834; Pub. L. 95-30, title II, §202(d)(6), May 23, 1977, 91 Stat. 151; Pub. L. 95-618, title I, §101(b)(4), Nov. 9, 1978, 92 Stat. 3180; Pub. L. 96-223, title II, §§231(b)(2), 232(b)(3)(C), Apr. 2, 1980, 94 Stat. 272, 276; Pub. L. 97-34, title II, §221(c)(1), title III, §331(e)(1), Aug. 13, 1981, 95 Stat. 247, 295; Pub. L. 97-414, §4(c)(2), Jan. 4, 1983, 96 Stat. 2056; Pub. L. 98-369, div. A, title IV, §474(r)(31), July 18, 1984, 98 Stat. 845; Pub. L.