

“(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.