

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,

a return made on the basis of a calendar year shall be filed on or before the 15th day of September following the close of the calendar year, and a return made on the basis of a fiscal year shall be filed on or before the 15th day of the 9th month following the close of the fiscal year.

(e) Organizations exempt from taxation under section 501(a)

In the case of an income tax return of an organization exempt from taxation under section 501(a) (other than an employees' trust described in section 401(a)), a return shall be filed on or before the 15th day of the 5th month following the close of the taxable year.

(Aug. 16, 1954, ch. 736, 68A Stat. 749; Pub. L. 87-834, §17(b)(3), Oct. 16, 1962, 76 Stat. 1051; Pub. L. 92-178, title V, §504(b), Dec. 10, 1971, 85 Stat. 551; Pub. L. 94-455, title X, §1053(d)(3), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1649, 1834; Pub. L. 95-628, §6(a), Nov. 10, 1978, 92 Stat. 3630; Pub. L. 98-369, div. A, title VIII, §801(d)(13), July 18, 1984, 98 Stat. 997; Pub. L. 110-172, §11(g)(20), Dec. 29, 2007, 121 Stat. 2491; Pub. L. 113-295, div. A, title II, §220(u), Dec. 19, 2014, 128 Stat. 4036; Pub. L. 114-41, title II, §2006(a)(1), July 31, 2015, 129 Stat. 457.)

REFERENCES IN TEXT

The FSC Repeal and Extraterritorial Income Exclusion Act of 2000, referred to in subsec. (c), is Pub. L. 106-519, Nov. 15, 2000, 114 Stat. 2423. For complete classification of this Act to the Code, see Short Title of 2000 Amendments note set out under section 1 of this title and Tables.

AMENDMENTS

2015—Subsec. (a). Pub. L. 114-41, §2006(a)(1)(B), substituted “or 6017” for “6017, or 6031”.

Subsec. (b). Pub. L. 114-41, §2006(a)(1)(A), in heading, substituted “Returns of partnerships and S corporations” for “Returns of corporations” and, in text, substituted “Returns of partnerships under section 6031 and returns of S corporations under sections 6012 and 6037 made on the basis of the calendar year shall be filed on or before the 15th day of March following the close of the calendar year, and such returns made on the basis of a fiscal year shall be filed on or before the 15th day of the third month following the close of the fiscal year.” for “Returns of corporations under section 6012 made on the basis of the calendar year shall be filed on or before the 15th day of March following the close of the calendar year, and such returns made on the basis of a fiscal year shall be filed on or before the 15th day of the third month following the close of the fiscal year.”

2014—Subsec. (b). Pub. L. 113-295 substituted “section 6011(c)(2)” for “section 6011(e)(2)”.

2007—Subsec. (c). Pub. L. 110-172 substituted “a former FSC (as defined in section 922 as in effect before its repeal by the FSC Repeal and Extraterritorial Income Exclusion Act of 2000)” for “a FSC or former FSC”.

1984—Subsec. (c). Pub. L. 98-369 inserted “or a FSC or former FSC” after “United States”.

1978—Subsec. (e). Pub. L. 95-628 added subsec. (e).

1976—Subsec. (e). Pub. L. 94-455, §1053(d)(3), struck out subsec. (e) which related to income tax due dates postponed in the case of China Trade Act corporations.

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

1971—Subsec. (b). Pub. L. 92-178 required returns of a DISC to be filed on or before the fifteenth day of the ninth month following the close of the taxable year.

1962—Subsec. (d). Pub. L. 87-834 substituted provisions relating to returns by an exempt cooperative association described in section 1381(a)(1), or by an organization described in section 1381(a)(2) which is under an obligation to pay patronage dividends 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 for provisions which related to returns of exempt cooperative associations taxable under the provisions of section 522.

EFFECTIVE DATE OF 2015 AMENDMENT

Amendment by Pub. L. 114-41 applicable to returns for taxable years beginning after Dec. 31, 2015, with special rule for certain C corporations, see section 2006(a)(3) of Pub. L. 114-41, set out as a note under section 170 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to transactions after Dec. 31, 1984, in taxable years ending after such date, see section 805(a)(1) of Pub. L. 98-369, as amended, set out as a note under section 245 of this title.

EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-628, §6(b), Nov. 10, 1978, 92 Stat. 3630, provided that: “The amendment made by subsection (a) [amending this section] shall apply to returns for taxable years beginning after the date of the enactment of this Act [Nov. 10, 1978].”

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1053(d)(3) 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.

EFFECTIVE DATE OF 1971 AMENDMENT

Amendment by Pub. L. 92-178 applicable with respect to taxable years ending after Dec. 31, 1971, except that a corporation may not be a DISC for any taxable year beginning before Jan. 1, 1972, see section 507 of Pub. L. 92-178, set out as an Effective Date note under section 991 of this title.

EFFECTIVE DATE OF 1962 AMENDMENT

Amendment by Pub. L. 87-834 applicable to taxable years of organizations described in section 1381(a) of this title beginning after Dec. 31, 1962, except as otherwise provided, see section 17(c) of Pub. L. 87-834, set out as an Effective Date note under section 1381 of this title.

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 23, 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.)

AMENDMENTS

2010—Subsecs. (a), (b)(3). Pub. L. 111-312 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 below.

2001—Subsec. (a). Pub. L. 107-16, §542(b)(3)(A), 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."

Subsec. (b)(3). Pub. L. 107-16, §542(b)(3)(B), 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.

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 totalled \$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".

Subsec. (b). Pub. L. 91-614, §102(d)(4), substituted "the 15th day of the second month following the close of the calendar quarter" for "the 15th day of April following the close of the calendar year".

EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by Pub. L. 111-312 applicable to estates of decedents dying, and transfers made after Dec. 31, 2009, except as otherwise provided, see section 301(e) of Pub. L. 111-312, set out as an Effective and Termination Dates of 2010 Amendment note under section 121 of this title.

EFFECTIVE DATE OF 2001 AMENDMENT

Amendment by Pub. L. 107-16 applicable to estates of decedents dying after Dec. 31, 2009, see section 542(f)(1) of Pub. L. 107-16, set out as a note under section 121 of this title.

EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-34 applicable with respect to gifts made after Dec. 31, 1981, see section 442(e) of Pub. L. 97-34, set out as a note under section 2501 of this title.

EFFECTIVE DATE OF 1979 AMENDMENT

Pub. L. 96-167, §8(d), Dec. 29, 1979, 93 Stat. 1278, provided that: "The amendments made by this section [amending this section] shall apply to returns for gifts made in calendar years ending after the date of the enactment of this Act [Dec. 29, 1979]."