

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].”

#### EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title XX, §2008(d)(2), Oct. 4, 1976, 90 Stat. 1893, provided that: “The amendment made by subsection (b) [amending this section] shall apply to gifts made after December 31, 1976.”

#### 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.

Amendment by Pub. L. 91-614 applicable with respect to gifts made after Dec. 31, 1970, see section 102(e) of Pub. L. 91-614, set out as a note under section 2501 of this title.

#### EXTENSION OF TIME FOR PERFORMING CERTAIN ACTS

Pub. L. 111-312, title III, §301(d)(1), Dec. 17, 2010, 124 Stat. 3300, provided that: “In the case of the estate of a decedent dying after December 31, 2009, and before the date of the enactment of this Act [Dec. 17, 2010], the due date for—

“(A) filing any return under section 6018 of the Internal Revenue Code of 1986 (including any election required to be made on such a return) as such section is in effect after the date of the enactment of this Act without regard to any election under subsection (c),

“(B) making any payment of tax under chapter 11 of such Code, and

“(C) making any disclaimer described in section 2518(b) of such Code of an interest in property passing by reason of the death of such decedent, shall not be earlier than the date which is 9 months after the date of the enactment of this Act.”

#### **[§ 6076. Repealed. Pub. L. 100-418, title I, § 1941(b)(1), Aug. 23, 1988, 102 Stat. 1323]**

Section, added Pub. L. 96-223, title I, §101(c)(1)(A), Apr. 2, 1980, 94 Stat. 250, related to time for filing return of windfall profit tax.

#### EFFECTIVE DATE OF REPEAL

Repeal applicable to crude oil removed from the premises on or after Aug. 23, 1988, see section 1941(c) of Pub. L. 100-418, set out as an Effective Date of 1988 Amendment note under section 164 of this title.

#### PART VI—EXTENSION OF TIME FOR FILING RETURNS

Sec.

6081. Extension of time for filing returns.

#### **§ 6081. Extension of time for filing returns**

##### **(a) General rule**

The Secretary may grant a reasonable extension of time for filing any return, declaration, statement, or other document required by this title or by regulations. Except in the case of taxpayers who are abroad, no such extension shall be for more than 6 months.

##### **(b) Automatic extension for corporation income tax returns**

An extension of 6 months for the filing of the return of income taxes imposed by subtitle A shall be allowed any corporation if, in such manner and at such time as the Secretary may by