

Application for Automatic Extension of Time To File Corporation Income Tax Return

Name of corporation _____ Employer identification number _____

Number, street, and room or suite no. (If a P.O. box or outside the United States, see instructions.) _____

City or town, state, and ZIP code _____

Check type of return to be filed:

- | | | | | |
|--------------------------------------|--|--|---|---------------------------------------|
| <input type="checkbox"/> Form 1120 | <input type="checkbox"/> Form 1120-FSC | <input type="checkbox"/> Form 1120-ND | <input type="checkbox"/> Form 1120-REIT | <input type="checkbox"/> Form 1120-SF |
| <input type="checkbox"/> Form 1120-A | <input type="checkbox"/> Form 1120-H | <input type="checkbox"/> Form 1120-PC | <input type="checkbox"/> Form 1120-RIC | |
| <input type="checkbox"/> Form 1120-F | <input type="checkbox"/> Form 1120-L | <input type="checkbox"/> Form 1120-POL | <input type="checkbox"/> Form 1120S | |

- Form 990-C **▶** **Note:** Other 990 filers (i.e., Form 990, 990-EZ, 990-BL, 990-PF, and certain filers of Form 990-T (see instructions)) **must** use Form 2758 to request an extension of time to file.
- Form 990-T

Form 1120-F filers: Check here if you do not have an office or place of business in the United States

- 1a** I request an automatic 6-month (or, for certain corporations, 3-month) extension of time until _____, _____, to file the income tax return of the corporation named above for calendar year _____ or tax year beginning _____, _____, and ending _____.
- b** If this tax year is for less than 12 months, check reason:
 Initial return Final return Change in accounting period Consolidated return to be filed

2 If this application also covers subsidiaries to be included in a consolidated return, complete the following:

| Name and address of each member of the affiliated group | Employer identification number | Tax period |
|---|--------------------------------|------------|
| | | |
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| | | |
| | | |
| | | |
| | | |
| | | |

3 Tentative tax (see instructions) **3**

4 Credits:

| | | | | | | | |
|---|-----------|---|---|--------------|-----------|--|--|
| a Overpayment credited from prior year. | 4a | | | | | | |
| b Estimated tax payments for the tax year | 4b | | | | | | |
| c Less refund for the tax year applied for on Form 4466 | 4c | (|) | Bal ▶ | 4d | | |
| e Credit for tax paid on undistributed capital gains (Form 2439) | | | | 4e | | | |
| f Credit for Federal tax on fuels (Form 4136) | | | | 4f | | | |

5 Total. Add lines 4d through 4f **5**

6 Balance due. Subtract line 5 from line 3. **Deposit this amount electronically or with a Federal Tax Deposit (FTD) Coupon** (see instructions) **6**

Signature.—Under penalties of perjury, I declare that I have been authorized by the above-named corporation to make this application, and to the best of my knowledge and belief, the statements made are true, correct, and complete.

 (Signature of officer or agent) (Title) (Date)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

A Change To Note

Form 990-T and Form 990-C filers must now send Form 7004 to the following address: Internal Revenue Service Center, Ogden, UT 84201-0012.

Purpose of form. Form 7004, Application for Automatic Extension of Time To File Corporation Income Tax Return, is used by a corporation to request a 6-month extension of time to file its income tax return.

The extension will be granted if you properly complete this form, file it, and pay any balance due on line 6 by the due date for the return for which the extension applies. Foreign corporations that use the automatic 3-month extension of time to file under Regulations section 1.6081-5 (see below) must pay the balance due by the 15th day of the 6th month following the close of the tax year.

Do not file Form 7004 if you want a 3-month extension of time to file and pay under Regulations section 1.6081-5. Instead, attach a statement to the corporation's tax return stating that the corporation qualifies for the extension to file and pay under Regulations section 1.6081-5 because it is one of the following:

- A foreign corporation that maintains an office or place of business in the United States.
- A domestic corporation that transacts its business and keeps its books and records of account outside the United States and Puerto Rico.
- A domestic corporation whose principal income is from sources within the possessions of the United States.

If the corporation is unable to file its return within the 3-month period extended under Regulations section 1.6081-5, file Form 7004 to request an additional 3-month extension. Foreign corporations that maintain an office or place of business in the United States are not considered taxpayers abroad and therefore may not obtain an extension of time to file beyond 6 months from the original due date of the tax return. See Rev. Rul. 93-85, 1993-2 C.B. 297.

Note: Certain filers of Form 990-T (section 401(a), 408(a), and other trusts) or Form 1120-ND (section 4951 taxes) should use Form 2758, Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns, to request an extension. Form 2758 must also be used by all filers of Forms 990, 990-EZ, 990-PF, and 990-BL.

When and where to file. Generally, Form 7004 must be filed by the due date of the return with the Internal Revenue Service Center where the corporation will file the return. However, Form 990-T and Form 990-C filers must send Form 7004 to Ogden, UT 84201-0012. **DO NOT** attach Form 7004 to the corporation's tax return.

A foreign corporation that does not have an office or place of business in the United States should file Form 7004 by the 15th day of the 6th month following the close of the tax year.

Payment of tax. Form 7004 does not extend the time for payment of tax.

Foreign corporations that do not have an office or place of business in the United States may pay the tax by check or money order, made payable to the "Internal Revenue Service."

Foreign corporations with an office or place of business in the United States and domestic corporations must deposit all income tax payments with a Form 8109, Federal Tax Deposit Coupon, or use the Electronic Federal Tax Payment System (EFTPS), if applicable.

Note: On all checks or money orders, write the corporation's employer identification number, the type of tax, and the tax year to which the payment applies.

Penalty for not paying tax. The penalty for late payment of taxes is usually 1/2 of 1% of the unpaid tax for each month or part of a month the tax is unpaid. The penalty cannot exceed 25% of the amount due. The penalty will not be imposed if the corporation can show that the failure to pay on time was due to reasonable cause.

If you are allowed an extension of time to file, you will not be charged a late payment penalty if (a) the tax shown on line 3 (or the amount of tax paid by the regular due date of the return) is at least 90% of the tax shown on line 31 of Form 1120, or the comparable line on other returns, and (b) you pay the balance due shown on the return by the extended due date.

Termination of extension. The IRS may terminate the automatic extension at any time by mailing a notice of termination to the corporation or to the person who requested the extension. The notice will be mailed at least 10 days before the termination date given in the notice.

Specific Instructions

Address. Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the corporation has a P.O. box, show the box number instead of the street address.

If your address is outside the United States or its possessions or territories, in the space for "city or town, state, and ZIP code," enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Line 1a—Extension date. A foreign corporation with an office or place of business in the United States that uses the automatic extension of time to file provided in Regulations section 1.6081-5 can use Form 7004 to obtain an additional 3-month extension. See **Purpose of form** above.

Note: For all filers, the date that is entered on line 1a cannot be later than 6 months from the original due date of the return.

Line 1b—Short tax year. If you checked the box for change in accounting period, you must have applied for approval to change your tax year unless certain conditions have been met. See Form 1128, Application To Adopt, Change, or Retain a Tax Year, and Pub. 538, Accounting Periods and Methods, for details.

Line 2—Affiliated group members. Enter the name and address, employer identification number, and tax period for each member of the affiliated group. Generally, all members of an affiliated group must have the same tax period. However, if a group member is required to file a separate return for a short period, and an extension of time to file is being requested, a separate Form 7004 must be filed for that period. See Regulations section 1.1502-76 for details.

Note: Failure to list members of the affiliated group on line 2 may result in the group's inability to elect to file a consolidated return. For details, see Regulations section 301.9100-1 through 3.

Line 3—Tentative tax. Enter the tentative amount of total tax for the year, reduced by any nonrefundable credits against the tax. This will usually be the tax shown on Form 1120, line 31, or the comparable line of other returns.

Line 4—Credits. Enter the credits described on lines 4a through 4f. On line 4b, include special estimated tax payments for certain life insurance companies and beneficiaries of trusts. On line 4f, include any credit for tax on ozone-depleting chemicals under section 4682(g)(2). Include any

backup withholding in the total for line 5. Describe a "write-in" amount on the dotted line next to the entry space (e.g., for backup withholding, show the amount on the dotted line next to line 5 and write "backup withholding" next to it). For more information about "write-in" credits, see the Instructions for Forms 1120 and 1120-A, lines 32b through 32h.

Line 6—Balance due. This is the amount of tax you are required to deposit.

Note: Except for certain foreign corporations described under **Payment of tax**, make all deposits with a Federal depository bank or use the Electronic Federal Tax Payment System (EFTPS), if applicable. **DO NOT** include your payment with Form 7004.

If the corporation expects to have a net operating loss carryback, the corporation may reduce the amount to be deposited to the extent of the overpayment resulting from the carryback, providing all other prior year tax liabilities have been fully paid and a Form 1138, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, accompanies Form 7004.

Interest will be charged on any part of the final tax due not shown on line 6. The interest is figured from the original due date of the return to the date of payment.

For certain domestic and foreign corporations that use the automatic extension of time to file under Regulations section 1.6081-5, interest is figured from the 15th day of the 3rd month following the end of the tax year to the date of payment.

Signature. The person authorized by the corporation should sign the Form 7004. This person may be: (1) An officer of the corporation; (2) A duly authorized agent holding a power of attorney; (3) A person currently enrolled to practice before the IRS; or (4) An attorney or certified public accountant qualified to practice before the IRS.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

| | |
|---|----------------|
| Recordkeeping | 5 hr., 30 min. |
| Learning about the law or the form | 58 min. |
| Preparing the form | 2 hr., 1 min. |
| Copying, assembling, and sending the form to the IRS | 16 min. |

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this address. Instead, see **When and where to file** above.

