

Section 6091.—Place for Filing Returns or Other Documents

26 CFR 1.6091–2: Place for filing income tax returns.

T.D. 9156

DEPARTMENT OF THE TREASURY

Internal Revenue Service 26 CFR Parts 1, 20, 25, 31, 40, 41, 44, 53, 55, 156, and 301

Place for Filing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations that update obsolete references in the existing regulations under section 6091 of the Internal Revenue Code (Code) regarding the place for filing hand-carried returns and other documents. These final regulations reflect changes in the organizational structure of the IRS but do not make substantive changes to taxpayers' current ability to hand carry returns to a local IRS office.

DATES: These final regulations are effective September 16, 2004.

FOR FURTHER INFORMATION CONTACT: Emly B. Berndt of the Office of the Associate Chief Counsel (Procedure and Administration), Administrative Provisions and Judicial Practice, (202) 622–4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

This document contains final regulations that amend 26 CFR parts 1, 20, 25, 31, 40, 41, 44, 53, 55, 156, and 301 with respect to the place for filing returns and other documents under section 6091 of the Code. These final regulations reflect the changes in the IRS organizational structure following the Internal Revenue Service Restructuring and Reform Act of 1998 (112 Stat. 685). These final regulations specify where the IRS now accepts hand-carried returns in a manner consistent with the instructions in Notice 2003–19, 2003–1 C.B. 703, and do not make any substantive changes to a taxpayer's ability to hand carry returns to a local IRS office.

These final regulations remove the examples under §1.6091–4(a)(4), which are obsolete due to various amendments to the Code, and add an example in their place that illustrates the application of the rules in §1.6091–4(a)(2) and (3) to a current provision of the Code. These final regulations also include one citation correction in §1.6091–1(b). In certain cases, these final regulations cross reference regulations that contain references to obsolete IRS offices or titles. Taxpayers in those cases should continue to follow any updated instructions in other published guidance. See, e.g., Notice 2003–19.

Special Analyses

It has been determined that these final regulations are not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these final regulations

for two reasons. First, these final regulations reflect changes in the organizational structure of the IRS and are rules concerning agency organization, procedure, or practice that are exempted from the notice and comment requirement of 5 U.S.C. 553. Second, for good cause, Treasury and the IRS have determined that notice and public procedure are impracticable, unnecessary, and contrary to the public interest because these final regulations do not make substantive changes to taxpayers' current ability to hand carry returns to a local IRS office. Instead, these final regulations replace obsolete references to IRS organizations and titles with updated references that are sufficiently flexible to take into account future changes to IRS structure or operations. In addition, these final regulations reflect existing instructions given to taxpayers with respect to the hand-carrying of returns. Because no notice of proposed rulemaking is required, the provisions of the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply. Pursuant to section 7805(f) of the Code, these final regulations were submitted four weeks prior to filing with the **Office of the Federal Register** to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Drafting Information

The principal authors of these final regulations are Ann M. Kramer and Emly B. Berndt of the Office of the Associate Chief Counsel (Procedure and Administration), Administrative Provisions and Judicial Practice Division.

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Amendments to the Regulations

Accordingly, 26 CFR parts 1, 20, 25, 31, 40, 41, 44, 53, 55, 156, and 301 are to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805 * * *

§1.6091-1(b) [Amended]

Par. 2. Section 1.6091-1 is amended as follows:

1. Paragraph (b)(1) is amended by removing the reference “1.6031-1” and adding “1.6031(a)-1” in its place.

2. Paragraph (b)(5) is amended by removing the language “paragraph (d) of §1.6035-1 and paragraph (d) of §1.6035-2” and adding “§1.6035-1” in its place.

3. Paragraph (b)(8) is amended by removing the language “paragraph (d) of §1.6042-1 and”.

4. Paragraph (b)(11) is amended by removing the language “paragraph (b) of §1.6044-1, and” and the parenthetical “(relating to returns for calendar years after 1962)”.

5. Paragraph (b)(12) is amended by removing the language “(e)” and adding “(j)(2)” in its place.

Par. 3. Section 1.6091-2 is amended as follows:

1. The introductory text is amended by removing the parenthetical “(relating to income tax returns required to be filed with the Director of International Operations)” and adding the parenthetical “(relating to certain international income tax returns)” in its place.

2. Paragraph (a)(1) is revised.

3. Paragraph (b) is amended by removing the language “the district director for the internal revenue district in which is located” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office that serves” in its place.

4. Paragraph (d)(1) is revised.

5. Paragraph (d)(2), first sentence, is amended by removing the language “the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director)” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office” in its place.

6. Paragraph (e)(1) is amended by removing the language “internal revenue district referred to in paragraph (a) of this section” and adding “legal residence or principal place of business of the person required to make the return” in its place.

7. Paragraph (e)(2) is amended by removing the language “internal revenue district referred to in paragraph (b) of this section” and adding “principal place of

business or principal office or agency of the corporation” in its place.

8. Paragraph (f)(1) is amended by removing the language “the district director” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office” in its place.

9. Paragraph (f)(2) is amended by removing the language “the district director” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office” in its place.

10. Paragraph (g) is amended by removing the language “the district director” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office” in its place.

The revisions read as follows:

§1.6091-2 Place for filing income tax returns.

(a) *Individuals, estates, and trusts.* (1) Except as provided in paragraph (c) of this section, income tax returns of individuals, estates, and trusts shall be filed with any person assigned the responsibility to receive returns at the local Internal Revenue Service office that serves the legal residence or principal place of business of the person required to make the return.

* * * * *

(d) * * *

(1) *Persons other than corporations.* Returns of persons other than corporations which are filed by hand carrying shall be filed with any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office as provided in paragraph (a) of this section.

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Par. 4. Section 1.6091-3 is amended by revising the section heading and introductory text to read as follows:

§1.6091-3 Filing certain international income tax returns.

The following income tax returns shall be filed as directed in the applicable forms and instructions:

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Par. 5. Section 1.6091-4 is amended as follows:

1. Paragraph heading for (a) is amended by removing the language “district other than required district” and adding “office other than required office” in its place.

2. Paragraph (a)(1) is amended by removing the language “internal revenue district” and adding “Internal Revenue Service office” in its place.

3. Paragraph (a)(2), first sentence is amended by removing the language “a director of”.

4. Paragraph (a)(2), first sentence is amended by removing the language “the director” and adding “that service center” in its place.

5. Paragraph (a)(2), first sentence is amended by removing the language “with him” and adding “there” in its place.

6. Paragraph (a)(2), second sentence is amended by removing the language “director of a”.

7. Paragraph (a)(3)(i) is amended by removing the language “the director of”.

8. Paragraph (a)(3)(i) is amended by removing the language “district director” and adding “members of the office” in its place.

9. Paragraph (a)(3)(ii) is amended by removing the language “director of a”.

10. Paragraph (a)(3)(iii) is amended by removing the language “director of a”.

11. Paragraph (a)(4) is revised.

12. Paragraph (b) is amended by removing the language “district” and adding “Internal Revenue Service office” in its place.

The revision reads as follows:

§1.6091-4 Exceptional cases.

(a) * * *

(4) The application of paragraphs (a)(2) and (3) of this section may be illustrated by the following example:

Example. The Commissioner has authorized the Internal Revenue Service Center, Philadelphia, Pennsylvania (for all purposes except venue), to receive Form 1120. Except for that authorization, A, a corporation with its principal place of business in Greensboro, North Carolina, is required to file its Form 1120 for Year X with the Internal Revenue Service Center, Atlanta, Georgia. In addition, A may file an election to defer development expenditures paid or incurred in Year X. Under §1.616-2(e)(2) and applicable published guidance (in this case Notice 2003-19, 2003-1 C.B. 703) that statement of election must be filed with the service center that serves A’s principal place of business where A filed its income tax return. A may make that election on its income tax return or by filing it separately. Under paragraph (a)(2) of this section, A may send its Form 1120 to either the Internal

Revenue Service Center, Philadelphia, Pennsylvania, or to the Internal Revenue Service Center, Atlanta, Georgia. If A files its statement of election separately from its income tax return for Year X, then the statement of election is not a proper attachment to A’s income tax return and A should send the statement of election to the Internal Revenue Service Center, Atlanta, Georgia (with which A must, without regard to paragraph (a)(2) of this section, file its income tax return), no later than the time prescribed for filing Form 1120 for Year X (including extensions).

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PART 20—ESTATE TAXES

Par. 6. The authority citation for part 20 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805 * * *

§20.6091-1 [Amended]

Par. 7. Section 20.6091-1 is amended as follows:

1. Paragraph (a)(1) is amended by removing the language “district” and adding “location” in its place.

2. Paragraph (a)(2) is amended by removing the language “The district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within an internal revenue district of such director) in whose district” and adding “Any person assigned the responsibility to receive returns in the local Internal Revenue Service office serving the location in which” in its place.

3. Paragraph (b) is amended by removing the language “the Director of International Operations, Washington, DC, depending upon the place” and adding “as” in its place.

§20.6091-2 [Amended]

Par. 8. Section 20.6091-2 is amended by removing the language “internal revenue district” and adding “local Internal Revenue Service office” in its place.

PART 25—GIFT TAXES

Par. 9. The authority citation for part 25 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805 * * *

§25.6091-1 [Amended]

Par. 10. Section 25.6091-1 is amended as follows:

1. Paragraph (a), first sentence is amended by removing the language “the

district director for the district in which the legal residence or principal place of business of the donor is located” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office that serves the legal residence or principal place of business of the donor” in its place.

2. Paragraph (a), second sentence is amended by removing the language “located in an internal revenue district, the gift tax return shall be filed with the district director for the internal revenue district in which the donor’s principal place of business is located” and adding “served by a local Internal Revenue Service office, the gift tax return shall be filed with any person assigned the responsibility to receive returns in that office” in its place.

3. Paragraph (b), second sentence is amended by removing the language “the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director)” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office” in its place.

4. Paragraph (c) is amended by removing the language “which is located in an internal revenue district” and adding “in the United States” in its place.

5. Paragraph (c) is further amended by removing the language “the Director of International Operations, Washington, D.C., depending upon the place” and adding “as” in its place.

§25.6091-2 [Amended]

Par. 11. Section 25.6091-2 is amended by removing the language “internal revenue district” and adding “local Internal Revenue Service office” in its place.

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Par. 12. The authority citation for part 31 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 13. Section 31.6091-1 is amended as follows:

1. Paragraph (a), first sentence is amended by removing the language “The” and adding “Except as provided in paragraph (c) of this section, the” in its place.

2. Paragraph (a) is further amended by removing from the first sentence the language “the district director for the internal revenue district in which is located” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office that serves” in its place, and removing the last sentence.

3. Paragraph (b) is amended by removing the language “the district director for the district in which is located” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office that serves” in its place.

4. Paragraph (c) is revised.

5. Paragraph (e)(1) is amended by removing the language “the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director)” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office” in its place.

6. Paragraph (e)(2) is amended by removing the language “the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director)” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office” in its place.

7. Paragraph (e)(3)(i) is amended by removing the language “in any internal revenue district” and adding “served by a local Internal Revenue Service office” in its place.

8. The heading for paragraph (f) is amended by removing the language “*district other than required district*” and adding “*office other than required office*” in its place.

9. Paragraph (f) is amended by removing the language “internal revenue district” and adding “local Internal Revenue Service office” in its place.

10. Paragraph (g) is amended by removing the language “internal revenue district” and adding “local Internal Revenue Service office” in its place.

The revision reads as follows:

§31.6091-1 Place for filing returns.

* * * * *

(c) *Returns of taxpayers outside the United States.* The return of a person (other than a corporation) outside the United States having no legal residence or principal place of business in the United States, or the return of a corporation having no principal place of business or principal office or agency in the United States, shall be filed with the Internal Revenue Service, Philadelphia, Pennsylvania 19255, or as otherwise directed in the applicable forms and instructions.

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**PART 40—EXCISE TAX
PROCEDURAL REGULATIONS**

Par. 14. The authority citation for part 40 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805 * * *

§40.6091-1 [Amended]

Par. 15. Section 40.6091-1 is amended as follows:

1. Paragraph (b)(1) is amended by removing the language “the district director for the internal revenue district in which is located” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves” in its place.

2. Paragraph (b)(2) is amended by removing the language “the district director for the internal revenue district in which is located” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves” in its place.

3. Paragraph (c) is amended by removing the language “instructions of the district director requiring that filing” and adding “forms and instructions, or other published guidance” in its place.

**PART 41—EXCISE TAX ON USE
OF CERTAIN HIGHWAY MOTOR
VEHICLES**

Par. 16. The authority citation for part 41 continues to read as follows:

Authority: 26 U.S.C. 7805.

§41.6091-1 [Amended]

Par. 17. Section 41.6091-1 is amended as follows:

1. Paragraph (b)(1) is amended by removing the language “the Commissioner in the internal revenue district in which is located” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves” in its place.

2. Paragraph (b)(2) is amended by removing the language “the Commissioner in the internal revenue district in which is located” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves” in its place.

**PART 44—EXCISE TAXES AND
GAMBLING**

Par. 18. The authority citation for part 44 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805 * * *

§44.6091-1 [Amended]

Par. 19. Section 44.6091-1 is amended as follows:

1. Paragraph (a), first sentence is amended by removing the language “A” and adding “Except as provided in paragraph (b) of this section, a” in its place.

2. Paragraph (a), first sentence is further amended by removing the language “the district director of internal revenue for the district in which is located” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office that serves” in its place.

3. Paragraph (a) is amended by removing the second sentence.

4. Paragraph (b) is amended by removing the language “any internal revenue district” and adding “the United States” in its place.

5. Paragraph (b) is further amended by removing the language “Director, International Operations Division, Internal Revenue Service, Washington, DC 20225” and adding “Internal Revenue Service Center, Cincinnati, Ohio 45999, or as otherwise directed in the applicable forms and instructions” in its place.

6. Paragraph (d) is amended by removing the language “the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director)” and adding “any per-

son assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office” in its place.

PART 53—FOUNDATION AND SIMILAR EXCISE TAXES

Par. 20. The authority citation for part 53 continues to read as follows:
Authority: 26 U.S.C. 7805.

§53.6091-1 [Amended]

Par. 21. Section 53.6091-1 is amended as follows:

1. Paragraph (a) is amended by removing the language “the district director for the internal revenue district in which is located” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office that serves” in its place.

2. Paragraph (b) is amended by removing the language “the district director for the internal revenue district in which is located” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office that serves” in its place.

3. Paragraph (c), second sentence is amended by removing the language “the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director)” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office” in its place.

4. Paragraph (d) is amended by removing the language “the district director” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office” in its place.

§53.6091-2 [Amended]

Par. 22. Section 53.6091-2 is amended by removing the language “internal revenue district” and adding “local Internal Revenue Service office” in its place.

PART 55—EXCISE TAXES AND INVESTMENTS

Par. 23. The authority citation for part 55 continues to read, in part, as follows:
Authority: Secs. 6001, 6011, 6071, 6091, and 7805 * * *

§55.6091-1 [Amended]

Par. 24. Section 55.6091-1 is amended as follows:

1. Paragraph (a) is amended by removing the language “the district director for the internal revenue district in which is located” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office serving” in its place.

2. Paragraph (b), second sentence is amended by removing the language “the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within an internal revenue district of such director)” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office” in its place.

§55.6091-2 [Amended]

Par. 25. Section 55.6091-2 is amended by removing the language “internal revenue district” and adding “local Internal Revenue Service office” in its place.

PART 156—EXCISE TAX ON GREENMAIL

Par. 26. The authority citation for part 156 continues to read, in part, as follows:
Authority: Secs. 6001, 6011, 6061, 6071, 6091, 6161, and 7805 * * *

Par. 27. Section 156.6091-1 is amended as follows:

1. Paragraph (a) is amended by removing the language “the district director for the internal revenue district in which is located” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office that serves” in its place.

2. Paragraph (b) is amended by removing the language “the district director for the internal revenue district in which is located” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office that serves” in its place.

3. Paragraph (c) is amended by removing the language “the district director for the internal revenue district in which is located” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office that serves” in its place.

4. Paragraph (d) is revised.

5. Paragraph (e), second sentence is amended by removing the language “the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within an internal revenue district of such director)” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office” in its place.

The revision reads as follows:

§156.6091-1 Place for filing chapter 54 (Greenmail) tax returns.

* * * * *

(d) *Returns of taxpayers outside the United States.* The return of a person (other than a partnership or a corporation) outside the United States having no legal residence or principal place of business or agency in the United States, or the return of a partnership or a corporation having no principal place of business or principal office or agency in the United States, shall be filed with the Internal Revenue Service, Philadelphia, PA 19255, or as otherwise directed in the applicable forms and instructions.

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§156.6091-2 [Amended]

Par. 28. Section 156.6091-2 is amended by removing the language “with any internal revenue district” and adding “in any local Internal Revenue Service office” in its place.

PART 301—PROCEDURE AND ADMINISTRATION

Par. 29. The authority citation for part 301 continues to read, in part, as follows:
Authority: 26 U.S.C. 7805 * * *

§301.6091-1 [Amended]

Par. 30. Section 301.6091-1 is amended as follows:

1. Paragraph (b)(1), first sentence is amended by removing the language “the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director) for the internal revenue district in which is located”

and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves” in its place.

2. Paragraph (b)(1), first sentence is further amended by removing the language “internal revenue district in which was” and adding “local Internal Revenue Service office serving” in its place.

3. Paragraph (b)(1), last sentence is amended by removing the language “(i) with the Office of International Operations, by hand carrying to such Office, or (ii) with the office of the assistant regional commissioner (alcohol and tobacco tax) by hand carrying to such office” and adding in its place the language “with an office of the Alcohol and Tobacco Tax and Trade Bureau, by hand carrying as specified in regulations of the Alcohol and Tobacco Tax and Trade Bureau, see, 27 CFR chapter I, subchapter F”.

4. Paragraph (b)(2) is amended by removing the language “the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director) for the internal revenue district in which is located” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves” in its place.

5. Paragraph (b)(2), last sentence is amended by removing the language “(i) with the Office of International Operations, by hand carrying to such Office, or (ii) with the office of the assistant regional commissioner (alcohol and tobacco tax) by hand carrying to such office” and adding in its place the language “with an office of the Alcohol and Tobacco Tax and Trade Bureau, by hand carrying as

specified in regulations of the Alcohol and Tobacco Tax and Trade Bureau, see, 27 CFR chapter I, subchapter F”.

6. Paragraph (c) is amended by removing the language “district director” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office” in its place.

Mark E. Matthews,
*Deputy Commissioner for
Services and Enforcement.*

Approved July 13, 2004.

Gregory F. Jenner,
Acting Assistant Secretary of the Treasury.

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