

General Instructions

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

Purpose of Form

Use Form 8800 to request an additional extension of time to file a return for:

- Trusts filing **Form 1041**, U.S. Income Tax Return for Estates and Trusts, or **Form 1041-QFT**, U.S. Income Tax Return for Qualified Funeral Trusts.
- Partnerships filing **Form 1065**, U.S. Partnership Return of Income, or **Form 1065-B**, U.S. Return of Income for Electing Large Partnerships.
- Real estate mortgage investment conduits filing **Form 1066**, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.

Except in cases of undue hardship, **do not** file Form 8800 unless **Form 8736**, Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts, has already been filed and an additional extension is needed. Before an additional extension of time to file will be granted, you must show reasonable cause why you cannot file your return within the 3-month automatic extension period allowed when Form 8736 was filed.

When To File

File Form 8800 by the regular due date (or the extended due date if a previous extension was granted) of the return for which an extension is requested. The regular due date is generally the 15th day of the 4th month following the close of the entity's tax year. However, the regular due date for a partnership in which all partners are nonresident aliens is the 15th day of the 6th month following the close of the partnership's tax year.

To avoid a possible late filing penalty in case your request for an extension is not granted, you should file Form 8800 early enough to allow the IRS to consider your application and reply before the return's regular or extended due date.

Where To File

File Form 8800 with the Internal Revenue Service Center where the entity will file its return. If the entity does not have a principal office or place of business in the United States, file Form 8800 with the Internal Revenue Service Center, Philadelphia, PA 19255.

No Blanket Requests

File a separate Form 8800 for each return for which you are requesting an extension of time to file. This extension will apply only to the specific return checked on line 1. It does not extend the time for filing any related returns. For example, an extension of time to file Form 1065 will not apply to the income tax returns of the partners of the partnership.

Period of Extension

We cannot grant an extension of more than 6 months. This 6-month period includes any 3-month extension obtained by filing Form 8736. Thus, if you previously filed Form 8736, the maximum additional extension that may be requested is 3 months.

Interest and Penalties

Forms 1041, 1041-QFT, 1065-B, and 1066. The following interest and penalties may be assessed:

Interest. Interest is charged on any tax not paid by the regular due date of the return from the due date until the tax is paid. It will be charged even if the entity has been granted an extension or has shown reasonable cause for not paying on time.

Late payment penalty. Form 8800 does not extend the time to pay any tax due. Generally, a penalty of $\frac{1}{2}$ of 1% of any tax not paid by the due date is charged for each month, or part of a month, that the tax remains unpaid. The penalty cannot exceed 25% of the amount due. The penalty will not be charged if the entity can show reasonable cause for not paying on time.

Late filing penalty. A penalty is charged if the return is filed after the due date (including extensions) unless the entity can show reasonable cause for not filing on time. The penalty is 5% of the tax not paid by the regular due date (even if an extension of time to pay has been granted) for each month, or part of a month, that the return is late, up to a maximum of 25% of the unpaid tax. If the return is more than 60 days late, the minimum penalty is \$100 or the balance of the tax due on the return, whichever is smaller.

Forms 1065, 1065-B, and 1066. A penalty may be assessed against the partnership (or REMIC) if it is required to file a return, but (a) fails to file it on time, including extensions, or (b) files a return that fails to show all the information required, unless the entity can show reasonable cause for not filing on time. The penalty is \$50 for each month or part of a month (for a maximum of 5 months) the failure continues multiplied by the total number of partners (or residual interest holders) in the partnership (or REMIC) during any part of the partnership's (or REMIC's) tax year. See the instructions for Form 1065, 1065-B, or 1066 for more information.

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 entity has a P.O. box, show the box number instead of the street address.

If the mailing address has changed since the entity filed its last return, use **Form 8822**, Change of Address, to notify the IRS of the change. A new address shown on Form 8800 will not update the entity's record.

Line 1

Check the box for the form filed by the entity for which an extension is requested. A separate Form 8800 must be filed for each return. Check only one box.

Line 3b

Change in accounting period. Generally, a partnership must conform its tax year to the tax year of a majority of its partners, unless the partnership can establish a business purpose for a different period or makes a section 444 election. See **Pub. 538**, Accounting Periods and Methods, for details. REMICs and trusts (other than trusts exempt under section 501(a), section 4947(a)(1)

nonexempt charitable trusts, and trusts treated as wholly owned by a grantor) must use a calendar tax year.

Signature

Form 8800 must be signed by one of the following individuals:

- If this extension is for Form 1041 or 1041-QFT, a fiduciary or other person duly authorized to file the trust return, but only if such other person is (a) an attorney who is a member in good standing of the bar of the highest court of a state, possession, territory, commonwealth, or the District of Columbia, (b) a certified public accountant duly qualified to practice in a state, possession, territory, commonwealth, or the District of Columbia, (c) a person currently enrolled to practice before the Treasury Department, or (d) a duly authorized agent holding a power of attorney with respect to the filing of the trust return.
- If this extension is for Form 1065 or 1065-B, either a general partner or limited liability company member authorized to file the partnership return or some other person authorized to file Form 8800, but only if such other person is a person specified in (a) through (c), above.
- If this extension is for Form 1066 with a startup day for the REMIC after November 9, 1988, any person who would be authorized to sign the return of the entity in the absence of the REMIC election.
- If this extension is for Form 1066 with a startup day for the REMIC before November 10, 1988, the form may be signed by a residual interest holder or, as provided in section 6903, by a fiduciary who is acting for the REMIC and who has furnished adequate notice in the manner prescribed in Regulations section 301.6903-1(b). The term "fiduciary" means a guardian, trustee, executor, or any person acting in any fiduciary capacity for any person. However, if the REMIC so elects, the form may be signed by any person who would be authorized to sign the return of the entity in the absence of the REMIC election.

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 13 minutes.

If you have comments concerning the accuracy of this time estimate 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 Form 8800 to this address. Instead, see **Where To File** above.

