

INTERNAL REVENUE BULLETIN



HIGHLIGHTS OF THIS ISSUE

Bulletin No. 2017-32
August 7, 2017

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

Rev. Rul. 2017-15, page 176.

Federal rates; adjusted federal rates; adjusted federal long-term rate and the long-term exempt rate. For purposes of sections 382, 1274, 1288, and other sections of the Code, tables set forth the rates for August 2017.

T.D. 9821, page 181.

These temporary regulations update the due dates and extensions of time to file available for the tax returns and information returns of various entities, including corporations and partnerships. Most significantly, the regulations reflect changes already made by law to the due dates of the income tax return of a partnership, the income tax return of a C corporation, and the returns of an employer reporting compensation paid to employees and contractors. The regulations also increase the available extensions of time to file some of the returns of exempt organizations, corporations, partnerships, trusts, and estates.

Notice 2017-40, page 190.

This notice amplifies Notice 2015-77, 2015-47 I.R.B. 676, with respect to the Treasury Department's Housing Finance Agency Innovation Fund for the Hardest-Hit Housing Markets (HFA Hardest Hit Fund) by extending through taxable year 2021 the safe harbor method for computing a homeowner's deduction for payments made on a home mortgage and the relief for mortgage servicers and state housing finance agencies (State HFAs) from penalties relating to information reporting. In addition, this notice amplifies Rev. Proc. 2011-55, 2011-47 I.R.B. 793, by extending its scope and effective date through calendar year 2021 for the HFA Hardest Hit Fund.

REG-128483-15, page 191.

These proposed regulations, which cross-reference related temporary regulations, update the due dates and extensions of time to file available for the tax returns and information returns of various entities, including corporations and partnerships. Most significantly, the regulations reflect changes already made by law to the due dates of the income tax return of a partnership, the income tax return of a C corporation, and the returns of an employer reporting compensation paid to employees and contractors. The regulations also increase the available extensions of time to file some of the returns of exempt organizations, corporations, partnerships, trusts, and estates. REG-128483-15 was published in the Federal Register on July 20, 2017.

ADMINISTRATIVE

T.D. 9820, page 178.

This regulation changes the user fee for the Enrolled Agent Special Enrollment Examination from \$11 per part to \$81 per part. The regulation affects individuals who plan to become Enrolled Agents by written examination.

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SPECIAL ANNOUNCEMENT**T.D. 9820, page 178.**

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The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned

against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 1274.— Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property

(Also Sections 42, 280G, 382, 467, 468, 482, 483, 1288, 7520.)

Rev. Rul. 2017-15

This revenue ruling provides various prescribed rates for federal income tax

purposes for August 2017 (the current month). Table 1 contains the short-term, mid-term, and long-term applicable federal rates (AFR) for the current month for purposes of section 1274(d) of the Internal Revenue Code. Table 2 contains the short-term, mid-term, and long-term adjusted applicable federal rates (adjusted AFR) for the current month for purposes of section 1288(b). Table 3 sets forth the adjusted federal long-term rate and the long-term tax-exempt rate described in section 382(f). Table 4 contains the appropriate

percentages for determining the low-income housing credit described in section 42(b)(1) for buildings placed in service during the current month. However, under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, shall not be less than 9%. Finally, Table 5 contains the federal rate for determining the present value of an annuity, an interest for life or for a term of years, or a remainder or a reversionary interest for purposes of section 7520.

REV. RUL. 2017-15 TABLE 1
Applicable Federal Rates (AFR) for August 2017
Period for Compounding

	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
		<i>Short-term</i>		
AFR	1.29%	1.29%	1.29%	1.29%
110% AFR	1.43%	1.42%	1.42%	1.42%
120% AFR	1.56%	1.55%	1.55%	1.55%
130% AFR	1.69%	1.68%	1.68%	1.67%
		<i>Mid-term</i>		
AFR	1.95%	1.94%	1.94%	1.93%
110% AFR	2.14%	2.13%	2.12%	2.12%
120% AFR	2.34%	2.33%	2.32%	2.32%
130% AFR	2.54%	2.52%	2.51%	2.51%
150% AFR	2.93%	2.91%	2.90%	2.89%
175% AFR	3.43%	3.40%	3.39%	3.38%
		<i>Long-term</i>		
AFR	2.58%	2.56%	2.55%	2.55%
110% AFR	2.84%	2.82%	2.81%	2.80%
120% AFR	3.09%	3.07%	3.06%	3.05%
130% AFR	3.36%	3.33%	3.32%	3.31%

REV. RUL. 2017-15 TABLE 2
Adjusted AFR for August 2017
Period for Compounding

	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
Short-term adjusted AFR	.96%	.96%	.96%	.96%
Mid-term adjusted AFR	1.45%	1.44%	1.44%	1.44%
Long-term adjusted AFR	1.91%	1.90%	1.90%	1.89%

REV. RUL. 2017-15 TABLE 3
Rates Under Section 382 for August 2017

Adjusted federal long-term rate for the current month	1.91%
Long-term tax-exempt rate for ownership changes during the current month (the highest of the adjusted federal long-term rates for the current month and the prior two months.)	1.99%

REV. RUL. 2017-15 TABLE 4

Appropriate Percentages Under Section 42(b)(1) for August 2017

Note: Under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, shall not be less than 9%.

Appropriate percentage for the 70% present value low-income housing credit	7.52%
Appropriate percentage for the 30% present value low-income housing credit	3.22%

REV. RUL. 2017-15 TABLE 5

Rate Under Section 7520 for August 2017

Applicable federal rate for determining the present value of an annuity, an interest for life or a term of years, or a remainder or reversionary interest	2.4%
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Section 42.—Low-Income Housing Credit

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of August 2017. See Rev. Rul. 2017-15, page 176.

Section 467.—Certain Payments for the Use of Property or Services

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of August 2017. See Rev. Rul. 2017-15, page 176.

Section 483.—Interest on Certain Deferred Payments

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of August 2017. See Rev. Rul. 2017-15, page 176.

Section 280G.—Golden Parachute Payments

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of August 2017. See Rev. Rul. 2017-15, page 176.

Section 468.—Special Rules for Mining and Solid Waste Reclamation and Closing Costs

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of August 2017. See Rev. Rul. 2017-15, page 176.

Section 1288.—Treatment of Original Issue Discount on Tax-Exempt Obligations

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of August 2017. See Rev. Rul. 2017-15, page 176.

Section 382.—Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change

The adjusted applicable federal long-term rate is set forth for the month of August 2017. See Rev. Rul. 2017-15, page 176.

Section 482.—Allocation of Income and Deductions Among Taxpayers

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of August 2017. See Rev. Rul. 2017-15, page 176.

Section 7520.—Valuation Tables

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of August 2017. See Rev. Rul. 2017-15, page 176.

26 CFR Part 300

T.D. 9820

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Special Enrollment Examination User Fee for Enrolled Agents

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulation.

SUMMARY: This document contains a final regulation changing the amount of the user fee for the special enrollment examination to become an enrolled agent. The charging of user fees is authorized by the Independent Offices Appropriations Act of 1952. The final regulation affects individuals taking the enrolled agent special enrollment examination.

DATES: *Effective date:* This regulation is effective August 18, 2017.

Applicability date: For the date of applicability, see § 300.4(d).

FOR FURTHER INFORMATION CONTACT: Jonathan R. Black, (202) 317-6845 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

This document contains amendments to 26 CFR part 300 regarding user fees. On January 26, 2016, a notice of proposed rulemaking (REG-134122-15) proposing to change the amount of the Enrolled Agent Special Enrollment Examination (EA-SEE) user fee was published in the **Federal Register** (81 FR 4221) (January 26, 2016 proposed rule). On October 25, 2016, a second notice of proposed rulemaking (REG-134122-15) withdrawing the January 26, 2016 proposed rule and proposing a smaller change to the EA-SEE user fee was published in the **Federal Register** (81 FR 73363) (October 25, 2016 proposed rule). Comments responding to each proposed rule were received, and a public hearing on the second proposed rule was held on December 29,

2016. After consideration of the comments, this Treasury decision adopts the regulations proposed by the October 25, 2016 proposed rule without change.

A. *Enrolled Agents and the Special Enrollment Examination*

Section 330 of title 31 of the United States Code authorizes the Secretary of the Treasury to regulate the practice of representatives before the Treasury Department. Pursuant to 31 U.S.C. 330, the Secretary has published regulations governing practice before the IRS in 31 CFR part 10 and reprinted the regulations as Treasury Department Circular No. 230 (Circular 230).

Section 10.4(a) of Circular 230 authorizes the IRS to grant status as enrolled agents to individuals who demonstrate special competence in tax matters by passing a written examination (the EA-SEE) administered by, or under the oversight of, the IRS and who have not engaged in any conduct that would justify suspension or disbarment under Circular 230. There were a total of 51,755 active enrolled agents as of September 1, 2016.

Beginning in 2006, the IRS engaged the services of a third-party contractor to develop and administer the EA-SEE. The EA-SEE is composed of three parts, which are offered in a testing period that begins each May 1 and ends the last day of the following February. The EA-SEE is not available in March and April, during which period it is updated to reflect recent changes in the relevant law. More information on the EA-SEE, including content, scoring, and how to register, can be found on the IRS Web site at www.irs.gov/tax-professionals/enrolled-agents. The IRS Return Preparer Office (RPO) oversees the administration of the EA-SEE.

B. *User Fee Authority*

The Independent Offices Appropriations Act of 1952 (IOAA) (31 U.S.C. 9701) authorizes each agency to promulgate regulations establishing the charge for services provided by the agency (user fees). The IOAA provides that these user fee regulations are subject to policies prescribed by the President and shall be as uniform as practicable. Those policies are

currently set forth in the Office of Management and Budget (OMB) Circular A-25 (OMB Circular), 58 FR 38142 (July 15, 1993).

The IOAA states that the services provided by an agency should be self-sustaining to the extent possible. 31 U.S.C. 9701(a). The OMB Circular states that agencies that provide services that confer special benefits on identifiable recipients beyond those accruing to the general public are to establish user fees that recover the full cost of providing those services. The OMB Circular requires that agencies identify all services that confer special benefits and determine whether user fees should be assessed for those services.

Agencies are to review user fees biennially and update them as necessary to reflect changes in the cost of providing the underlying services. During this biennial review, an agency must calculate the full cost of providing each service, taking into account all direct and indirect costs to any part of the U.S. government. The full cost of providing a service includes, but is not limited to, salaries, retirement benefits, rents, utilities, travel, and management costs, as well as an appropriate allocation of overhead and other support costs associated with providing the service.

An agency should set the user fee at an amount that recovers the full cost of providing the service unless the agency requests, and OMB grants, an exception to the full-cost requirement. OMB may grant exceptions only where the cost of collecting the fees would represent an unduly large part of the fee for the activity, or where any other condition exists that, in the opinion of the agency head, justifies an exception. When OMB grants an exception, the agency does not collect the full cost of providing the service that confers a special benefit on identifiable recipients rather than the public at large, and the agency therefore must fund the remaining cost of providing the service from other available funding sources. When OMB grants an exception, the agency, and by extension all taxpayers, subsidizes the cost of the service to the recipients who should otherwise be required to pay the full cost of providing the service as the IOAA and the OMB Circular direct.

C. The EA-SEE User Fee

As discussed earlier, Circular 230 section 10.4(a) provides that the IRS will grant enrolled agent status to an applicant if the applicant, among other things, demonstrates special competence in tax matters by written examination. The EA-SEE is the written examination that tests special competence in tax matters for purposes of that provision, and an applicant must pass all three parts of the EA-SEE to be granted enrolled agent status through written examination. The IRS confers a benefit on individuals who take the EA-SEE beyond those that accrue to the general public by providing them with an opportunity to demonstrate special competence in tax matters by passing a written examination and therefore satisfying one of the requirements for becoming an enrolled agent under Circular 230 section 10.4(a). Because the opportunity to take the EA-SEE is a special benefit, the IRS charges a user fee to take the examination.

Pursuant to the guidelines in the OMB Circular, the IRS has calculated its cost of providing examination services under the enrolled agent program. The user fee is implemented under the authority of the IOAA and the OMB Circular and recovers the full cost of overseeing the program. The user fee was \$11 to take each part of the EA-SEE and was set in 2006. The IRS does not intend to subsidize any of the cost of making the EA-SEE available to examinees and is not applying for an exception to the full-cost requirement from OMB. As a result, this regulation increases the user fee to the full cost to the IRS for overseeing the EA-SEE program, \$81 per part, effective for examinees who register on or after March 1, 2018, to take the EA-SEE. The contractor who administers the EA-SEE also charges individuals taking the EA-SEE an additional fee for its services. For the May 2016 to February 2017 testing period, the contractor's fee was \$98 for each part of the EA-SEE. For the May 2017 to February 2019 testing periods, the contractor's fee is \$100.94. For the May 2019 to February 2020 testing period, the contractor's fee will be \$103.97. The contract was subject to public procurement procedures, and there were no tenders that were more competitive.

Summary of Comments

The comments submitted on the January 26, 2016 proposed rule and the October 25, 2016 proposed rule are available at www.regulations.gov or upon request. Comments that were submitted on the January 26, 2016 proposed rule, which was withdrawn by the October 25, 2016 proposed rule, are addressed to the extent relevant to the October 25, 2016 proposed rule. Certain comments on the January 26, 2016 proposed rule, such as those comments requesting additional details on the cost of background investigations and costing methodology, were addressed in the preamble to the October 25, 2016 proposed rule.

All of the comments received opposed increasing the user fee for the EA-SEE. Specifically, comments expressed concern that the increased user fee would discourage individuals from becoming enrolled agents. The comments stated that discouraging individuals would be counterproductive considering that the IRS and taxpayers benefit from having more tax professionals who meet the standards required of an enrolled agent. Comments suggested that the IRS should work to increase the number of people taking the EA-SEE each year and focus its attention on encouraging unenrolled preparers, particularly those who participate in the Annual Filing Season Program in Rev. Proc. 2014-42, to become enrolled agents, which would result in a reduced user fee on a per-part basis when the IRS redetermines the cost of the EA-SEE at the next biennial review of the user fee.

The Treasury Department and the IRS do not intend the user fee to discourage individuals from becoming enrolled agents and have considered the possible impact of increasing the user fee on the number of individuals taking the EA-SEE. Enrolled agents play a valuable role in the tax administration process, and the IRS uses the EA-SEE to ensure their qualifications. The IRS welcomes a continuing dialogue on how it can attract more individuals to take the EA-SEE and thereby lower the cost per part by spreading the fixed costs of administration over a larger population of examinees. The Treasury Department and the IRS have considered the potential impact on the number of individuals if the

full cost of the EA-SEE program is collected and concluded not to seek an exemption to the full-cost requirement. Additionally, efforts to improve unenrolled preparers' knowledge of federal tax law, such as implementation of the Annual Filing Season Program, have not substantially affected the number of individuals taking the EA-SEE and have no direct relationship with the user fee.

Some comments alternatively recommended that the fee remain the same for taking the EA-SEE the first time, but that subsequent attempts to take and pass the EA-SEE should be subject to a higher fee. Comments suggested that the fee for subsequent attempts could be rebated if the individual passed the EA-SEE. The comments explained that this would discourage all but the most serious candidates from taking the EA-SEE. Comments also suggested that the IRS could increase the fee gradually over a period of years, in order to encourage preparers to become enrolled agents sooner rather than later, and that the IRS should retain the \$11 per part user fee for a two-year window so that everyone who passed at least one part of the EA-SEE (presumably prior to the announcement of the fee increase) would have an opportunity to complete all parts of the EA-SEE without an unexpected fee increase.

The Treasury Department and the IRS considered these comments but have declined to implement them. The Treasury Department and the IRS do not have information to forecast how many examinees are likely to pass each part of the EA-SEE the first time versus on later attempts, and it therefore would not be able to adequately determine the cost allocation between first-time and repeat examinees. Additionally, the Treasury Department and the IRS think examinees should be charged the full cost to the IRS of overseeing the administration of the EA-SEE, regardless of whether they have already taken one or two parts, given the absolute amount of the user fee (\$81 per part). This final regulation increases the user fee to the full cost to the IRS, and the IRS has determined that it will not seek an exception to the full-cost requirement from OMB.

Comments recommended the IRS consider alternative means to reduce costs

after the existing agreement with the contractor who administers the EA-SEE expires in 2020. Contractor costs are unrelated to this user fee regulation, and any concerns related to such costs should be directed to the RPO.

Comments also asked how it was possible that the IRS did not notice the increased costs over the course of the decade following the last user fee increase. Although the OMB Circular directs the IRS to set its fees every two years, the IRS was unable to obtain accurate estimates of its total costs until recently, because it had insufficient data to estimate the change in size of the testing population.

Comments suggested that the IRS should not charge a user fee to register for the EA-SEE, because the IRS and the general public benefit from the existence of enrolled agents. Whether a benefit accrues to the IRS and the general public, however, is not relevant to whether a user fee is appropriate under the OMB Circular. As discussed in the October 25, 2016 proposed rule, it is appropriate under the OMB Circular to charge a user fee for taking the EA-SEE because taking the EA-SEE provides a benefit to examinees. *See Seafarers Int'l Union of N. Am. v. U.S. Coast Guard*, 81 F.3d 179, 183 (D.C. Cir. 1996). The IOAA permits the IRS to charge a user fee for providing a “service or thing of value.” *See* 31 U.S.C. 9701(b). A government activity constitutes a “service or thing of value” when it provides “special benefits to an identifiable recipient beyond those that accrue to the general public.” *See* OMB Circular section 6(a)(1). Among other things, a “special benefit” exists when a government service is performed at the request of the recipient and is beyond the services regularly received by other members of the same group or the general public. *See* OMB Circular section 6(a)(1)(c). It is permissible for a service for which an agency charges a user fee to generate an “incidental public benefit,” and there is no requirement that the agency weigh this public benefit against the specific benefit to the identifiable recipient. *See Seafarers*, 81 F.3d at 183–84 (D.C. Cir. 1996). The IRS confers a benefit on individuals who take the EA-SEE beyond those that accrue to the general public by providing them with an opportunity to satisfy one of the

requirements for becoming an enrolled agent under Circular 230 section 10.4(a).

Comments observed that the IRS charges user fees inconsistently because, for example, the IRS does not charge user fees for toll-free telephone service, continuing-education webinars, walk-in service, notice letters, the annual filing season program record of completion, etc. This regulation deals only with the user fee for the EA-SEE, which, as discussed earlier, is compliant with the requirements of the OMB Circular, and the appropriateness of the EA-SEE user fee is not contingent on whether the IRS charges, or should charge, user fees for other activities.

Comments further questioned the determination of the amount of the EA-SEE user fee. One comment assumed that the increase in revenue was allocable to ten full-time equivalent employees and questioned how so much time was involved in oversight of the EA-SEE—the comment noted that, after accounting for the cost of background investigations, the salary of a GS–12 step 1 employee in Washington, DC, when multiplied by the overhead rate and again multiplied by ten, equals approximately the expected increase in annual revenue to the IRS from the increased user fee. Comments also questioned how much time staff spent reviewing surveys and setting the annual cut score, among other things. The preamble to the October 25, 2016 proposed rule addresses most questions about costing methodology. As stated in that preamble, eight individuals spend approximately seventy-five percent of their time on the EA-SEE, and two individuals spend approximately ten-percent of their time on the EA-SEE. That amounts to just over six people working full time. The calculation in the comment on employee hours did not appear to account for the cost of benefits, which are calculated as 28.5 percent of salary, and the variance between the ten employee salaries, which range from GS–7 to GS–15, in calculating the number of employees involved. RPO employees do not track the time spent on each individual task associated with the EA-SEE, but—as stated in the preamble to the October 25, 2016 proposed rule—managers who are familiar with the employees’ work provided estimates of the total time involved, based on their knowledge and experience.

Finally, comments asked the IRS to request an exception to the full-cost requirement from the OMB and questioned whether it is good public policy to charge a user fee when the public benefits from minimum competency standards for return preparers. The IRS has determined that an exception to the full-cost requirement is not justified, because subsidizing the cost of the EA-SEE program requires diverting resources from other activities that are in the public interest and that inure to the public generally, rather than to identifiable recipients requesting the specific benefit of taking the EA-SEE.

Special Analyses

Certain IRS regulations, including this one, are exempt from the requirements of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory assessment is not required. Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that this regulation will not have a significant economic impact on a substantial number of small entities. The user fee primarily affects individuals who take the enrolled agent examination, many of whom may not be classified as small entities under the Regulatory Flexibility Act. Therefore, a substantial number of small entities is not likely to be affected. Further, the economic impact on any small entities affected would be limited to paying the \$70 difference in cost per part between the \$81 user fee and the previous \$11 user fee, which is unlikely to present a significant economic impact. Moreover, the total economic impact of this regulation is approximately \$1.57 million, which is the product of the approximately 22,425 parts of the EA-SEE administered annually and the \$70 increase in the fee. Accordingly, the rule is not expected to have a significant economic impact on a substantial number of small entities, and a regulatory flexibility analysis is not required.

Drafting Information

The principal author of this regulation is Jonathan R. Black of the Office of the Associate Chief Counsel (Procedure and Administration).

Statement of Availability of IRS Documents

Rev. Proc. 2014–42, Annual Filing Season Program, is published in the Internal Revenue Bulletin and is available from the Superintendent of Documents, U.S. Government Publishing Office, Washington, DC 20402, or by visiting the IRS Web site at www.irs.gov.

* * * * *

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 300 is amended as follows:

PART 300—USER FEES

Paragraph 1. The authority citation for part 300 continues to read as follows:

Authority: 31 U.S.C. 9701.

Par. 2. Section 300.4 is amended by revising paragraphs (b) and (d) to read as follows:

§ 300.4 *Enrolled agent special enrollment examination fee.*

* * * * *

(b) *Fee.* The fee for taking the enrolled agent special enrollment examination is \$81 per part, which is the cost to the government for overseeing the development and administration of the examination and does not include any fees charged by the administrator of the examination.

* * * * *

(d) *Applicability date.* This section applies to registrations that occur on or after March 1, 2018, for the enrolled agent special enrollment examination. Section 300.4 (as contained in 26 CFR part 300, revised April 2017) applies to registrations that occur before March 1, 2018.

Kirsten Wielobob,
Deputy Commissioner for Services and
Enforcement.

Approved: June 27, 2017.

Tom West,
Tax Legislative Counsel.

(Filed by the Office of the Federal Register on July 18, 2017, 8:45 a.m., and published in the issue of the Federal Register for Jul 19, 2017, 82 F.R. 33009.)

§§ 1.1446-3T, 1.6012-6T, 1.6031(a)-1T, 1.6032-1T, 1.6033-2T, 1.6041-2T, 1.6041-6T, 1.6072-2T, 1.6081-1T, 1.6081-2T, 1.6081-3T, 1.6081-5T, 1.6081-6T . . .

T.D. 9821

DEPARTMENT OF THE TREASURY Internal Revenue Service 26 CFR Parts 1 and 31

Return Due Date and Extended Due Date Changes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final and temporary regulations that update the due dates and extensions of time to file certain tax returns and information returns. The dates are updated to reflect the new statutory requirements set by section 2006 of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 and section 201 of the Protecting Americans from Tax Hikes Act of 2015. These regulations affect taxpayers who file Form W-2 (series, except Form W-2G), Form W-3, Form 990 (series), Form 1099-MISC, Form 1041, Form 1041-A, Form 1065, Form 1120 (series), Form 4720, Form 5227, Form 6069, Form 8804, or Form 8870.

DATES: *Effective Date:* These regulations are effective July 20, 2017.

Applicability Date: For dates of applicability, see §§ 1.1446-3T(g)-(h), 1.6012-6T(c)-(d), 1.6031(a)-1T(f)-(g), 1.6032-1T(b)-(c), 1.6033-2T(k)-(l), 1.6041-2T(d)-(e), 1.6041-6T(c)-(d), 1.6072-2T(g)-(h), 1.6081-1T(c)-(d), 1.6081-2T(h)-(i), 1.6081-3T(g)-(h), 1.6081-5T(f)-(g), 1.6081-6T(g)-(h), 1.6081-9T(f)-(g), and 31.6071(a)-1T(g)-(h). For additional information, see the dates of applicability section of this preamble.

FOR FURTHER INFORMATION CONTACT: Concerning these temporary regulations, Jonathan R. Black, (202) 317-6845; concerning submissions of comments and/or requests for a hearing,

Regina Johnson (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

These updates to the regulations reflect changes in tax return due dates enacted by section 2006 of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 (the Surface Transportation Act), Public Law 114–41, 129 Stat. 443 (2015), as well as changes to information return due dates enacted by section 201 of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act), Public Law 114–113, Div. Q, 129 Stat. 2242 (2015).

Prior to amendment by the Surface Transportation Act, section 6072(a) provided that the income tax returns of partnerships (generally Form 1065, “U.S. Return of Partnership Income”), trusts and estates (generally Form 1041, “U.S. Income Tax Return for Estates and Trusts”), and individuals (generally Form 1040, “U.S. Individual Income Tax Return”) were due on the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar-year taxpayers). Section 6072(b) generally provided that the income tax returns of corporations (most forms in the Form 1120 series) were due on the fifteenth day of the third month following the close of the taxable year (March 15 for calendar-year taxpayers).

Under section 6081(a), the Secretary generally has authority to grant a reasonable extension of time of up to six months for filing any return, statement, or other document (longer in the case of taxpayers who are abroad). Additionally, prior to amendment by the Surface Transportation Act, section 6081(b) provided for a three-month automatic extension of time to file for all corporations.

Immediately prior to the enactment of the Surface Transportation Act, § 1.6081-2 provided an automatic five-month extension of time to file Form 1065 and Form 8804, “Annual Return for Partnership Withholding Tax (Section 1446),” § 1.6081-3 provided a six-month automatic extension of time to file the income tax return of all corporations (three months longer than the minimum three-month automatic extension), and § 1.6081-6 provided an auto-

matic five-month extension of time to file Form 1041, such that the extended due date of these returns was the fifteenth day of the ninth month after the close of the taxable year (September 15 for calendar-year taxpayers). Section 1.6081-4 provided an automatic six-month extension of time to file individual income tax returns, such that the extended due date of an individual's return was the fifteenth day of the tenth month after the close of the taxable year (October 15 for calendar-year taxpayers).

The amendments to section 6072(b) of the Internal Revenue Code made by section 2006(a) of the Surface Transportation Act change the due date for filing an income tax return by a C corporation from the fifteenth day of the third month following the close of the taxable year (March 15 for calendar-year taxpayers) to the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar-year taxpayers). The amendments also change the due date for filing an income tax return by a partnership from the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar-year taxpayers) to the fifteenth day of the third month following the close of the taxable year (March 15 for calendar-year taxpayers). Generally these amendments apply to returns for taxable years beginning after December 31, 2015. However, for any C corporation with a taxable year ending on June 30, these amendments apply to returns for taxable years beginning after December 31, 2025.

Section 2006(b) of the Surface Transportation Act provides that for taxable years beginning after December 31, 2015, the Secretary of the Treasury, or the Secretary's designee, shall modify appropriate regulations regarding the due dates of certain returns and the maximum extensions of time to file certain returns, as specified in that section.

Section 2006(c) of the Surface Transportation Act generally changes the automatic extension of time to file the tax return of a C corporation provided by section 6081(b) from three months to six months. However, there are exceptions for C corporations with taxable years that begin before January 1, 2026. These statutory exceptions are (1) if a C corporation

files for a calendar year, the automatic extension is five months; and (2) if the C corporation files for a taxable year that ends on June 30, the automatic extension is seven months. These amendments apply to income tax returns for taxable years beginning after December 31, 2015.

Prior to enactment of the PATH Act, the due dates for filing forms in the Form W-2 series, Form W-3, and Form 1099-MISC on paper were either February 28 or the last day of February of the calendar year following the calendar year for which the information was being reported. See § 1.6041-2(a)(3)(ii) (Form W-2 not subject to FICA); § 31.6071(a)-1(a)(3)(i) (Form W-2 subject to FICA); and § 1.6041-6 (Form 1099-MISC). The due date for filing these information returns electronically was March 31 of the calendar year following the calendar year for which the information was being reported. See section 6071(b) prior to amendment by the PATH Act.

Section 201(a) and (c) of the PATH Act amended section 6071(b) and added new section 6071(c) to change the due date for information returns in the Form W-2 series, Form W-3, and "any returns or statements required by the Secretary to report nonemployee compensation." Non-employee compensation is currently reportable in box 7 of Form 1099-MISC. The amendments are effective for information returns for calendar years beginning after 2015. Under new section 6071(c), the new due date for returns in the Form W-2 series, Form W-3, and Forms 1099-MISC that report nonemployee compensation is January 31 of the calendar year following the calendar year for which the information is being reported, regardless of whether the returns are filed on paper or electronically. The due date for information returns on Forms 1099-MISC that do not report nonemployee compensation remains unchanged.

Explanation of Provisions

I. Section 2006 of the Surface Transportation Act

A. Partnership and Corporate Tax Returns

These temporary regulations amend § 1.6072-2 to account for the due dates for the income tax returns of C corpora-

tions specified by section 2006(a) of the Surface Transportation Act. Under § 1.6072-2T, except in the case of a C corporation that has a taxable year that ends on June 30, the last date for filing the income tax return of a C corporation is the fifteenth day of the fourth month following the close of the taxable year.

Additionally, § 1.6081-3T conforms to amended section 6081(b) by providing a seven-month automatic extension of time to file the income tax return of any C corporation with a taxable year that ends on June 30 and before January 1, 2026. Prior to the Surface Transportation Act and these temporary regulations, § 1.6081-3 relied on the Secretary's authority under section 6081(a) to provide for a six-month automatic extension of time to file for all corporations, despite section 6081(b) only requiring an automatic three-month extension. Similarly, these temporary regulations provide a six-month automatic extension of time to file a return for all corporations, except for C corporations that have a tax year that ends on June 30 and before January 1, 2026.

As a matter of administrative necessity, the return for a short period (within the meaning of section 443) that ends on any day in June is treated as if it is the return for a taxable year ending on June 30 for purposes of the last date for filing the income tax return of a C corporation under § 1.6072-2 and the duration of the extension of time to file the income tax return of a C corporation under § 1.6081-3.

Section 2006(b)(1) of the Surface Transportation Act specifies a maximum extension of time to file of six months for partnerships filing Form 1065. Accordingly, § 1.6081-2T provides that partnerships may obtain an automatic six-month extension of time to file Forms 1065 and 8804 if the partnership files an application in accordance with § 1.6081-2(b).

B. Form 1041, "U.S. Income Tax Return for Estates and Trusts"

Section 2006(b)(2) of the Surface Transportation Act requires the Secretary to amend appropriate regulations to provide that the maximum extension of time for the returns of trusts filing Form 1041 is five and one-half months (ending on September 30 in the case of calendar-year

filers). Section 1.6081-6(a)(1) provides an automatic five-month extension of time for a non-bankruptcy estate or a trust to file this return, provided that the estate or trust files an application in accordance with § 1.6081-6(b). To implement section 2006(b)(2) of the Surface Transportation Act and provide consistency for automatic extensions for non-bankruptcy estates and trusts filing Form 1041, § 1.6081-6T(a)(1) provides both non-bankruptcy estates and trusts an automatic five and one-half month extension of time to file a Form 1041, provided that the estate or trust files an application in accordance with § 1.6081-6(b). These regulations do not amend § 1.6081-6(a)(2), which addresses bankruptcy estates filing Form 1041.

C. Exempt Organizations

Section 2006(b)(4) through (b)(8) of the Surface Transportation Act requires the Secretary to modify appropriate regulations to provide a maximum six-month automatic extension of time to file returns of tax exempt organizations that were eligible for an automatic extension under § 1.6081-9 (except Form 1041-A, “U.S. Information Return-Trust Accumulation of Charitable Amounts,” which section 2006 of the Surface Transportation Act does not address). These returns are those in the Form 990 series (Form 990, “Return of Organization Exempt From Income Tax,” Form 990-BL, “Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons,” Form 990-EZ, “Short Form Return of Organization Exempt From Income Tax,” Form 990-PF, “Return of Private Foundation,” and Form 990-T, “Exempt Organization Business Tax Return”), Form 4720, “Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code,” Form 5227, “Split-Interest Trust Information Return,” Form 6069, “Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction,” and Form 8870, “Information Return for Transfers Associated With Certain Personal Benefit Contracts.”

Section 1.6081-9 provided a six-month automatic extension of time to file the Form 990-T, but provided only a three-month

automatic extension of time to file the other forms (including the Form 1041-A). To implement the Surface Transportation Act and for consistency, § 1.6081-9T provides an automatic six-month extension of time to file all of these forms if the exempt organization files an application in accordance with § 1.6081-9(b).

Also, for administrative convenience and to provide filers of Form 1120-POL, “U.S. Tax Return for Certain Political Organizations,” with an automatic extension of time to file that is consistent with the automatic extension of time to file applicable to other exempt organization returns identified above, the automatic extension of time to file Form 1120-POL is removed from the forms eligible for an extension of time to file under § 1.6081-3 and added to the forms eligible for a six-month extension of time to file under § 1.6081-9T.

D. Surface Transportation Act Provisions Not Addressed by These Regulations

Section 2006(b)(3) of the Surface Transportation Act requires the Secretary to amend appropriate regulations to provide that the maximum extension for returns of employee benefit plans filing Form 5500, “Annual Return/Report of Employee Benefit Plan,” is an automatic three and one-half-month period (ending on November 15 in the case of calendar-year plans). Section 32104 of the FAST Act, Public Law 114-94, 129 Stat. 1312 (2015), repealed section 2006(b)(3) of the Surface Transportation Act effective for returns for taxable years beginning after December 31, 2015, such that the provision never took effect. Currently, § 1.6081-11 provides a two and one-half month extension of time to file Form 5500 if the administrator or sponsor files an application in accordance with § 1.6081-11(b), and these regulations do not amend that provision.

Section 2006(b)(9) of the Surface Transportation Act requires the Secretary to provide that the due date for Form 3520-A, “Annual Information Return of Foreign Trust with a US Owner,” shall be the fifteenth day of the third month after the close of the trust’s taxable year with a maximum extension of time to file of six months. Although § 404.6048-1(c)(1)

provides that the due date of this return is the fifteenth day of the fourth month following the close of the taxable year, the form’s instructions currently provide that the due date of this return is the fifteenth day of the third month following the close of the taxable year. Additionally, § 301.6081-2 provides for a six-month extension of time to file this return if the trust files an application in accordance with § 301.6081-2(b).

Section 2006(b)(10) of the Surface Transportation Act requires the Secretary to provide that the due date for Form 3520, “Annual Return to Report Transactions with Foreign Trusts and Receipt of Foreign Gifts,” for calendar year filers shall be April 15 with a maximum extension of time to file of six months ending on October 15. The form’s instructions currently provide that the due date of this return is the due date of the taxpayer’s income tax return (in the case of a decedent, the decedent’s estate and gift tax return), including any extension of time to file, and there are no regulations under section 6081 providing a separate extension of time to file this return. The due dates for the Forms 3520-A and 3520 and the extension of time to file the Form 3520 will be addressed in a separate regulations project. Therefore, these regulations do not affect Forms 3520-A and 3520.

Section 2006(b)(11) of the Surface Transportation Act requires that the Secretary provide a due date of April 15 with a maximum extension of time to file of six months, ending on October 15, and a provision for extension rules similar to those in § 1.6081-5 (extension of time to file and pay until June 15 if taxpayer is out of the country), for FinCEN Report 114, “Report of Foreign Bank and Financial Accounts.” Further, for any taxpayer required to file this return for the first time, section 2006(b)(11) of the Surface Transportation Act provides that the Secretary may waive any penalty for failure to timely request an extension.

On March 10, 2016, FinCEN published a notice of proposed rulemaking to address the extension of time to file FinCEN Report 114 (81 FR 12613). Therefore, these regulations do not address FinCEN Report 114.

The filing date changes enacted by the Surface Transportation Act also indirectly affect various due dates and extended due dates that, although determined by section

6072, are often specified throughout Title 26 of the Code of Federal Regulations by cross-reference to, or by restating the dates in, section 6072 prior to amendment by the Surface Transportation Act. Examples of such regulations include §§ 1.170A-11, 1.316-1, 1.338-10, 1.367(a)-7, 1.381(c)(14)-1, 1.468A-4, 1.468B-2, 1.547-4, 1.563-1, 1.563-2, 1.921-2, 1.923-1T, 1.925(a)-1T, 1.927(b)-1T, 1.936-1, 1.1248(f)-3, 1.1446-6, 1.6425-1, 1.6655-1, and 1.6655-7. Because the Treasury Department must prioritize limited resources, these regulations generally do not make amendments to update, conform, or clarify the due dates and extended due dates referenced in such sections. To the extent that any existing regulations (including examples) are not consistent with the due dates specified by section 6072 (as amended by the Surface Transportation Act), the statutory due dates control. If resources permit, the Treasury Department and the IRS will update outdated examples and regulatory text through future guidance projects. In the meantime, taxpayers should refer to the relevant form instructions for guidance.

E. Miscellaneous Clarifications, Corrections, and Updates

These regulations also include some changes that correct minor typographical errors or make clarifications or updates. The period of underpayment of estimated tax by a corporation under section 6655 for the section 1446 withholding tax described in § 1.1446-3(b)(2)(v)(C) is administratively tied to the due date of Form 8804. These regulations therefore revise § 1.1446-3(b)(2)(v)(C) to update the period of underpayment for the section 1446 withholding tax. Additionally, the due date for returns of banks with respect to common trust funds, commonly filed on Form 1065, is administratively tied to the due date of Form 1065, so these regulations update § 1.6032-1 to clarify that the due date for these returns has changed. Similarly, the annual return filed by a religious or apostolic association or corporation on Form 1065 is to be filed on the due date of a partnership return under section 6072(b), so these regulations update § 1.6033-2(e) to clarify that the due date for these returns has changed.

II. PATH Act

These regulations also contain conforming amendments to reflect that the due date for forms in the Form W-2 series, Form W-3, and Forms 1099-MISC that report nonemployee compensation is January 31 of the calendar year following the calendar year for which the information is being reported, as enacted by section 201 of the PATH Act.

Dates of Applicability

These regulations are generally applicable for returns filed on or after the date of publication of this Treasury Decision. Many of the amendments in these regulations, however, reflect statutory changes that were effective for taxable years beginning after December 31, 2015, and those statutory changes, described in the background section of this preamble, supersede regulations that are amended by this Treasury Decision. Additionally, taxpayers may elect to apply these regulations to returns filed for periods beginning after December 31, 2015. The election is made by filing a return by the due date or extended due date specified in these regulations if that due date is later than the due date specified by regulations in effect at the time the return is filed.

Special Analyses

Certain IRS regulations, including these regulations, are exempt from the requirements of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory assessment is not required. For applicability of the Regulatory Flexibility Act, please refer to the cross-reference notice of proposed rulemaking published elsewhere in this issue of the Federal Register. Pursuant to section 7805(f) of the Internal Revenue Code, these temporary regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on the impact on small businesses.

Drafting Information

The principal author of these regulations is Jonathan R. Black of the Office of the Associate Chief Counsel (Procedure and Administration).

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Amendments to the Regulations

Accordingly, 26 CFR parts 1 and 31 are 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 * * *

Par. 2. Revise paragraph (b)(2)(v)(C) and add paragraph (g) to § 1.1446-3 to read as follows:

§ 1.1446-3 Time and manner of calculating and paying over the 1446 tax.

* * * * *

(b) * * *

(2) * * *

(v) * * *

(C) [Reserved]. For further guidance, see § 1.1446-3T(b)(2)(v)(C).

* * * * *

(g) [Reserved]. For further guidance, see § 1.1446-3T(g).

Par. 3. Add § 1.1446-3T to read as follows:

§ 1.1446-3T Time and manner of calculating and paying over the 1446 tax (temporary).

(a) [Reserved]. For further guidance, see § 1.1446-3(a).

(b) (1) [Reserved]. For further guidance, see § 1.1446-3(b)(1).

(2) (i) through (iv) [Reserved]. For further guidance, see § 1.1446-3(b)(2)(i) through (iv).

(v) (A) through (B) [Reserved]. For further guidance, see § 1.1446-3(b)(2)(v)(A) and (B).

(C) *Period of underpayment.* The period of the underpayment set forth in section 6655(b)(2) shall end on the earlier of the date the partnership is required to file Form 8804 (as provided in paragraph (d)(1)(iii) of this section and without regard to extensions), or with respect to any portion of the underpayment, the date on which such portion is paid.

(c) through (f) [Reserved]. For further guidance, see § 1.1446-3(c) through (f).

(g) *Applicability date.* This section applies to returns filed on or after July 20, 2017. Sections 1.1446-3 and 1.1446-7 (as

contained in 26 CFR part 1, revised April 2017) apply to returns filed before July 20, 2017.

(h) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

Par. 4. Revise paragraph (a)(1) of § 1.6012-6 to read as follows:

§ 1.6012-6 Returns by political organizations.

(a) * * * (1) [Reserved]. For further guidance, see § 1.6012-6T(a)(1).
* * * * *

Par. 5. Add § 1.6012-6T to read as follows:

§ 1.6012-6T Returns by political organizations (temporary).

(a) *Requirement of return—(1) In general.* For taxable years beginning after December 31, 1974, every political organization described in section 527(e)(1), and every fund described in section 527(f)(3) or section 527(g), and every organization described in section 501(c) and exempt from taxation under section 501(a) shall, if a tax is imposed on such an organization or fund by section 527(b), make a return of income on or before the fifteenth day of the fourth month following the close of the taxable year.

(2) [Reserved]. For further guidance, see § 1.6012-6(a)(2).

(b) [Reserved]. For further guidance, see § 1.6012-6(b).

(c) *Applicability date.* This section applies to returns filed after July 20, 2017. Section 1.6012-6 (as contained in 26 CFR part 1, revised April 2017) applies to returns filed before July 20, 2017.

(d) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

Par. 6. Revise paragraph (e)(2) of § 1.6031(a)-1 to read as follows:

§ 1.6031(a)-1 Return of partnership income.

* * * * *

(e) * * *

(2) [Reserved]. For further guidance, see § 1.6031(a)-1T(e)(2).

* * * * *

Par. 7. Add § 1.6031(a)-1T to read as follows:

§ 1.6031(a)-1T Return of partnership income (temporary).

(a) through (d) [Reserved]. For further guidance, see § 1.6031(a)-1(a) through (d).

(e) (1) [Reserved]. For further guidance, see § 1.6031(a)-1(e)(1).

(2) *Time for filing.* The return of a partnership must be filed on or before the date prescribed by section 6072(b).

(f) *Applicability date.* This section applies to returns filed on or after July 20, 2017. Section 1.6031(a)-1 (as contained in 26 CFR part 1, revised April 2017) applies to returns filed before July 20, 2017.

(g) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

Par. 8. Revise § 1.6032-1 to read as follows:

§ 1.6032-1 Returns of banks with respect to common trust funds.

[Reserved]. For further guidance, see § 1.6032-1T.

Par. 9. Add § 1.6032-1T to read as follows:

§ 1.6032-1T Returns of banks with respect to common trust funds.

(a) Every bank (as defined in section 581) maintaining a common trust fund shall make a return of income of the common trust fund, regardless of the amount of its taxable income. Member banks of an affiliated group that serve as co-trustees with respect to a common trust fund must act jointly in making a return for the fund. If a bank maintains more than one common trust fund, a separate return shall be made for each. No particular form is prescribed for making the return under this section, but Form 1065 may be used if it is designated by the bank as the return of a common trust fund. The return shall be made for the taxable year of the common trust fund and shall be filed on or before the date prescribed by section 6072(b) with the service center prescribed in the relevant IRS revenue procedure, publication, form, or instructions to the form (see § 601.601(d)(2) of this chapter). Such return shall state specifically with respect to

the fund the items of gross income and the deductions allowed by subtitle A of the Code, shall include each participant's name and address, the participant's proportionate share of taxable income or net loss (exclusive of gains and losses from sales or exchanges of capital assets), the participant's proportionate share of gains and losses from sales or exchanges of capital assets, and the participant's share of items which enter into the determination of the tax imposed by section 56. See §§ 1.584-2 and 1.58-5. If the common trust fund is maintained by two or more banks that are members of the same affiliated group, the return must also identify the member bank in the group that has contributed each participant's property or money to the fund. A copy of the plan of the common trust fund must be filed with the return. If, however, a copy of such plan has once been filed with a return, it need not again be filed if the return contains a statement showing when and where it was filed. If the plan is amended in any way after such copy has been filed, a copy of the amendment must be filed with the return for the taxable year in which the amendment was made. For the signing of a return of a bank with respect to common trust funds, see § 1.6062-1, relating to the manner prescribed for the signing of a return of a corporation.

(b) This section applies to returns filed on or after July 20, 2017. Section 1.6032-1 (as contained in 26 CFR part 1, revised April 2017) applies to taxable years beginning before July 20, 2017.

(c) The applicability of this section will expire on or before July 17, 2020.

Par. 10. Revise paragraph (e) of § 1.6033-2 to read as follows:

§ 1.6033-2 Returns by exempt organizations (taxable years beginning after December 31, 1969) and returns by certain nonexempt organizations (taxable years beginning after December 31, 1980).

* * * * *

(e) [Reserved]. For further guidance, see § 1.6033-2T(e).

* * * * *

Par. 11. Add § 1.6033-2T to read as follows:

§ 1.6033-2T Returns by exempt organizations (taxable years beginning after December 31, 1969) and returns by certain nonexempt organizations (taxable years beginning after December 31, 1980) (temporary).

(a) through (d) [Reserved]. For further guidance, see § 1.6033-2(a) through (d).

(e) *Time and place for filing.* The annual return required by this section shall be filed on or before the 15th day of the fifth calendar month following the close of the period for which the return is required to be filed. The annual return on Form 1065 required to be filed by a religious or apostolic association or corporation shall be filed on or before the date prescribed by section 6072(b). Each such return shall be filed in accordance with the instructions applicable thereto.

(f) through (j) [Reserved]. For further guidance, see § 1.6033-2(f) through (j).

(k) *Applicability date.* This section applies to returns filed on or after July 20, 2017. Section 1.6033-2 (as contained in 26 CFR part 1, revised April 2017) applies to returns filed before July 20, 2017.

(l) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

Par. 12. Revise paragraph (a)(3)(ii) of § 1.6041-2 to read as follows:

§ 1.6041-2 Return of information as to payments to employees.

(a) * * *

(3) * * *

(ii) [Reserved]. For further guidance, see § 1.6041-2T(a)(3)(ii).

* * * * *

Par. 13. Add § 1.6041-2T to read as follows:

§ 1.6041-2T Return of information as to payments to employees (temporary).

(a) (1) through (2) [Reserved]. For further guidance, see § 1.6041-2(a)(1) and (2).

(3) (i) [Reserved]. For further guidance, see § 1.6041-2(a)(3)(i).

(ii) *Exception.* In a case where an employer is not required to file Forms W-3 and W-2 under § 31.6011(a)-4 or § 31.6011(a)-5 of this chapter, returns on

Forms W-3 and W-2 required under this paragraph (a) for any calendar year shall be filed on or before January 31 of the following year.

(b) through (c) [Reserved]. For further guidance, see § 1.6041-2(b) through (c).

(d) *Applicability date.* This section applies to returns filed on or after July 20, 2017. Section 1.6041-2 (as contained in 26 CFR part 1, revised April 2017) applies to returns filed before July 20, 2017.

(e) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

Par. 14. Revise § 1.6041-6 to read as follows:

§ 1.6041-6 Returns made on Forms 1096 and 1099 under section 6041; contents and time and place for filing.

[Reserved]. For further guidance, see § 1.6041-6T.

Par. 15. Add § 1.6041-6T to read as follows:

§ 1.6041-6T Returns made on Forms 1096 and 1099 under section 6041; contents and time and place for filing (temporary).

(a) *In general.* Except as provided in paragraph (b) of this section, returns made under section 6041 on Forms 1096 and 1099 for any calendar year shall be filed on or before February 28 (March 31 if filed electronically) of the following year with any of the Internal Revenue Service Centers, the addresses of which are listed in the instructions for such forms. The name and address of the person making the payment and the name and address of the recipient of the payment shall be stated on Form 1099. If the present address of the recipient is not available, the last known post office address must be given. See section 6109 and the regulations thereunder for rules requiring the inclusion of identifying numbers in Form 1099.

(b) *Exception.* Returns made on Form 1099 reporting nonemployee compensation shall be filed on or before January 31 of the year following the calendar year to which such returns relate.

(c) *Applicability date.* This section applies to returns filed on or after July

20, 2017. Section 1.6041-6 (as contained in 26 CFR part 1, revised April 2017) applies to returns filed before July 20, 2017.

(d) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

Par. 16. Revise paragraphs (a) and (d)(1) and (2) of § 1.6072-2 to read as follows:

§ 1.6072-2 Time for filing returns of corporations.

(a) [Reserved]. For further guidance, see § 1.6072-2T(a).

* * * * *

(d) * * *

(1) [Reserved]. For further guidance, see § 1.6072-2T(d)(1); and

(2) [Reserved]. For further guidance, see § 1.6072-2T(d)(2).

* * * * *

Par. 17. Add § 1.6072-2T to read as follows:

§ 1.6072-2T Time for filing returns of corporations (temporary).

(a) *Domestic and certain foreign corporations—(1) In general—(i) C corporations.* Except as provided in paragraph (a)(2) of this section, the income tax return required under section 6012 of a domestic C corporation (as defined in section 1361(a)(2)) or of a foreign C corporation having an office or place of business in the United States shall be filed on or before the fifteenth day of the fourth month following the close of the taxable year.

(ii) *S corporations.* The income tax return required under section 6012 and 6037 of an S corporation (as defined in section 1361(a)(1)) shall be filed on or before the fifteenth day of the third month following the close of the taxable year.

(2) *Exception.* For taxable years beginning before January 1, 2026, the income tax return of a C corporation described in paragraph (a)(1)(i) of this section that has a taxable year that ends on June 30 shall be filed on or before the fifteenth day of the third month following the close of the taxable year. For purposes of this paragraph (a)(2), the return for a short period (within the meaning of section 443) that

ends on any day in June shall be treated as the return for a taxable year that ends on June 30.

(b) through (c) [Reserved]. For further guidance, see § 1.6072-2(b) and (c).

(d) introductory text [Reserved]. For further guidance, see § 1.6072-2(d) introductory text.

(1) *Section 521 associations.* A farmers', fruit growers', or like association, organized and operated in compliance with the requirements of section 521 and § 1.521-1; and

(2) *Section 1381 corporations.* For a taxable year beginning after December 31, 1962, a corporation described in section 1381(a)(2), which is under a valid enforceable written obligation to pay patronage dividends (as defined in section 1388(a) and paragraph (a) of § 1.1388-1) 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. Net earnings for this purpose shall not be reduced by any taxes imposed by Subtitle A of the Code and shall not be reduced by dividends paid on capital stock or other proprietary interest.

(e) through (f) [Reserved]. For further guidance, see § 1.6072-2(e) and (f).

(g) *Applicability date.* This section applies to returns filed on or after July 20, 2017. Section 1.6072-2 (as contained in 26 CFR part 1, revised April 2017) applies to returns before July 20, 2017.

(h) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

Par. 18. Revise paragraph (a) of § 1.6081-1 to read as follows:

§ 1.6081-1 Extension of time for filing returns.

(a) [Reserved]. For further guidance, see § 1.6081-1T(a).

* * * * *

Par. 19. Add § 1.6081-1T to read as follows:

§ 1.6081-1T Extension of time for filing returns (temporary).

(a) *In general.* The Commissioner is authorized to grant a reasonable extension of time for filing any return, declaration, statement, or other document that relates to any tax imposed by subtitle A of the Code and that is required under the provisions of subtitle A or F of the Code or the regulations thereunder. However, other than in the case of taxpayers who are abroad or as specified in section 6081(b), such extensions of time shall not be granted for more than six months, and the extension of time for filing the return of a DISC (as defined in section 992(a)), as specified in section 6072(b), shall not be granted. Except in the case of an extension of time pursuant to § 1.6081-5, an extension of time for filing an income tax return shall not operate to extend the time for the payment of the tax unless specified to the contrary in the extension. For rules relating to extensions of time for paying tax, see § 1.6161-1.

(b) [Reserved]. For further guidance, see § 1.6081-1(b).

(c) *Applicability date.* This section applies to requests for extension of time to file returns on or after July 20, 2017. Section 1.6081-1 (as contained in 26 CFR part 1, revised April 2017) applies to requests for extension of time to file returns before July 20, 2017.

(d) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

Par. 20. Revise paragraph (a)(1) of § 1.6081-2 to read as follows:

§ 1.6081-2 Automatic extension of time to file certain returns filed by partnerships.

(a) * * * (1) [Reserved]. For further guidance, see § 1.6081-2T(a)(1).

* * * * *

Par. 21. Add § 1.6081-2T to read as follows:

§ 1.6081-2T Automatic extension of time to file certain returns filed by partnerships (temporary).

(a) *In general.* (1) A partnership required to file Form 1065, "U.S. Partnership Return of Income," or Form 8804,

"Annual Return for Partnership Withholding Tax," for any taxable year will be allowed an automatic six-month extension of time to file the return after the date prescribed for filing the return if the partnership files an application under this section in accordance with paragraph (b) of this section. No additional extension will be allowed pursuant to § 1.6081-1(b) beyond the automatic six-month extension provided by this section. In the case of a partnership described in § 1.6081-5(a)(1), the automatic extension of time to file allowed under this section runs concurrently with an extension of time to file granted pursuant to § 1.6081-5.

(2) [Reserved]. For further guidance, see § 1.6081-2(a)(2).

(b) through (g) [Reserved]. For further guidance, see § 1.6081-2(b) through (g).

(h) *Applicability date.* This section applies to applications for an automatic extension of time to file the partnership returns listed in paragraph (a) of this section on or after July 20, 2017. Section 1.6081-2 (as contained in 26 CFR part 1, revised April 2017) applies to applications for an automatic extension of time to file before July 20, 2017.

(i) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

Par. 22. Revise the introductory text of paragraph (a), redesignate paragraph (e) as paragraph (g), revise the heading of newly redesignated paragraph (g), and add paragraphs (e) and (f) to § 1.6081-3 to read as follows:

§ 1.6081-3 Automatic extension of time for filing corporation income tax returns.

(a) introductory text [Reserved]. For further guidance, see § 1.6081-3T(a) introductory text.

* * * * *

(e) [Reserved]. For further guidance, see § 1.6081-3T(e).

(f) [Reserved]. For further guidance, see § 1.6081-3T(f).

(g) *Applicability dates.* * * *

Par. 23. Add § 1.6081-3T to read as follows:

§ 1.6081-3T Automatic extension of time for filing corporation income tax returns (temporary).

(a) *In general.* Except as provided in paragraphs (e) and (f) of this section, a corporation or an affiliated group of corporations filing a consolidated return will be allowed an automatic 6-month extension of time to file its income tax return after the date prescribed for filing the return if the following requirements are met.

(1) through (4) [Reserved]. For further guidance, see § 1.6081-3(a)(1) through (4).

(b) through (d) [Reserved]. For further guidance, see § 1.6081-3(b) through (d).

(e) *Exception.* In the case of any return for a taxable year of a C corporation that ends on June 30 and begins before January 1, 2026, the first sentence of paragraph (a) of this section shall be applied by substituting “7-month” for “6-month.” For purposes of this paragraph (e), the return for a short period (within the meaning of section 443) that ends on any day in June shall be treated as the return for a taxable year that ends on June 30.

(f) *Cross reference.* For provisions relating to extensions of time to file Form 1120-POL, “U.S. Income Tax Return for Certain Political Organizations,” see § 1.6081-9.

(g) *Applicability date.* This section applies to requests for extension of time to file corporation income tax returns on or after July 20, 2017. Section 1.6081-3 (as contained in 26 CFR part 1, revised April 2017) applies to applications for an automatic extension of time to file before July 20, 2017.

(h) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

Par. 24. Revise paragraph (a)(1) of § 1.6081-5 to read as follows:

§ 1.6081-5 Extensions of time in the case of certain partnerships, corporations and U.S. citizens and residents.

(a) * * *

(1) [Reserved]. For further guidance, see § 1.6081-5T(a)(1);

* * * * *

Par. 25. Add § 1.6081-5T to read as follows:

§ 1.6081-5T Extensions of time in the case of certain partnerships, corporations and U.S. citizens and residents (temporary).

(a) introductory text [Reserved]. For further guidance, see § 1.6081-5(a) introductory text.

(1) Partnerships, which are required under section 6072(b) to file returns on the fifteenth day of the third month following the close of the taxable year of the partnership, that keep their records and books of account outside the United States and Puerto Rico;

(2) through (6) [Reserved]. For further guidance, see § 1.6081-5(a)(2) through (6).

(b) through (e) [Reserved]. For further guidance, see § 1.6081-5(b) through (e).

(f) This section applies to returns filed on or after July 20, 2017. Section 1.6081-5 (as contained in 26 CFR part 1, revised April 2017) applies to applications for an automatic extension of time to file returns before July 17, 2020.

(g) The applicability of this section will expire on or before July 17, 2020.

Par. 26. Revise paragraph (a)(1) of § 1.6081-6 to read as follows:

§ 1.6081-6 Automatic extension of time to file estate or trust income tax return.

(a) * * * (1) [Reserved]. For further guidance, see § 1.6081-6T(a)(1).

* * * * *

Par. 27. Add § 1.6081-6T to read as follows:

§ 1.6081-6T Automatic extension of time to file estate or trust income tax return (temporary).

(a) *In general.* (1) Except as provided in paragraph (a)(2) of this section, any estate, including but not limited to an estate defined in section 2031, or trust required to file an income tax return on Form 1041, “U.S. Income Tax Return for Estates and Trusts,” will be allowed an automatic five and one-half month extension of time to file the return after the date prescribed for filing the return if the estate or trust files an application under this section in accordance with paragraph (b) of this section. No additional extension will be allowed pursuant to § 1.6081-1(b) be-

yond the automatic five and one-half month extension provided by this section.

(2) [Reserved]. For further guidance, see § 1.6081-6(a)(2).

(b) through (f) [Reserved]. For further guidance, see § 1.6081-6(b) through (f).

(g) *Applicability date.* This section applies to applications for an automatic extension of time to file an estate or trust income tax return on or after July 20, 2017. Section 1.6081-6 (as contained in 26 CFR part 1, revised April 2017) applies to applications for an automatic extension of time to file a return before July 20, 2017.

(h) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

Par. 28. Revise paragraphs (a), (b)(1) and (3), (c), (d), and (e), of § 1.6081-9 to read as follows:

§ 1.6081-9 Automatic extension of time to file exempt or political organization returns.

(a) [Reserved]. For further guidance, see § 1.6081-9T(a).

(b) * * *

(1) [Reserved]. For further guidance, see § 1.6081-9T(b)(1);

* * * * *

(3) [Reserved]. For further guidance, see § 1.6081-9T(b)(3); and

* * * * *

(c) [Reserved]. For further guidance, see § 1.6081-9T(c).

(d) [Reserved]. For further guidance, see § 1.6081-9T(d).

(e) [Reserved]. For further guidance, see § 1.6081-9T(e).

* * * * *

Par. 29. Add § 1.6081-9T to read as follows:

§ 1.6081-9T Automatic extension of time to file exempt or political organization returns (temporary).

(a) *In general.* An entity required to file a return on a form in the Form 990 series (Form 990, “Return of Organization Exempt From Income Tax,” Form 990-BL, “Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons,” Form 990-EZ, “Short Form Return of Organization Exempt From Income Tax,” Form 990-PF,

“Return of Private Foundation,” and Form 990–T, “Exempt Organization Business Tax Return”), Form 1041–A, “U.S. Information Return–Trust Accumulation of Charitable Amounts,” Form 1120–POL, “U.S. Income Tax Return for Certain Political Organizations,” Form 4720, “Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code,” Form 5227, “Split-Interest Trust Information Return,” Form 6069, “Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction,” and Form 8870, “Information Return for Transfers Associated With Certain Personal Benefit Contracts,” will be allowed an automatic six-month extension of time to file the return after the date prescribed for filing if the entity files an application in accordance with paragraph (b) of this section.

(b) introductory text [Reserved]. For further guidance, see § 1.6081–9(b) introductory text.

(1) Be submitted on Form 7004, “Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns” (in the case of an extension of time to file Form 1120–POL), Form 8868, “Application for Automatic Extension of Time to File an Exempt Organization Return” (in the case of an extension of time to file any other return listed in paragraph (a) of this section), or in any other manner as may be prescribed by the Commissioner;

(2) [Reserved]. For further guidance, see § 1.6081–9(b)(2);

(3) Show the full amount properly estimated as tentative tax for the entity for the taxable year; and

(4) [Reserved]. For further guidance, see § 1.6081–9(b)(4).

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the entity a notice of termination. The notice must be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination must be mailed to the address shown on the application for extension or to the entity’s last known address. For further guidance regarding the definition of last

known address, see § 301.6212–2 of this chapter.

(d) *Penalties.* See sections 6651 and 6652(c) for failure to file a return or failure to pay the amount shown as tax on the return.

(e) *Coordination with § 1.6081–1.* No extension of time will be granted under § 1.6081–1 for filing a return listed in paragraph (a) of this section until an automatic extension has been allowed pursuant to this section.

(f) *Applicability date.* This section applies to requests for extensions of time to file returns listed in paragraph (a) of this section on or after July 20, 2017. Sections 1.6081–3 and 1.6081–9 (as contained in 26 CFR part 1, revised April 2017) apply to requests for extensions before July 20, 2017.

(g) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

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

Par. 30. The authority citation for part 31 continues to read in part as follows:

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

Par. 31. Revise paragraph (a)(3) of § 31.6071(a)–1 to read as follows:

§ 31.6071(a)–1 *Time for filing returns and other documents.*

(a) * * *

(3) [Reserved]. For further guidance, see § 31.6071(a)–1T(a)(3).

* * * * *

Par. 32. Add § 31.6071(a)–1T to read as follows:

§ 31.6071(a)–1T *Time for filing returns and other documents (temporary).*

(a) *Federal Insurance Contributions Act and income tax withheld from wages and from nonpayroll payments.* (1) through (2) [Reserved]. For further guidance, see § 31.6071(a)–1(a)(1) and (2).

(3) *Information returns—(i) General rule.* Each information return in respect of wages as defined in Federal Insurance Contributions Act or of income tax with-

held from wages as required under § 31.6051–2 must be filed on or before January 31 of the year following the calendar year for which it is made, except that, if a tax return under § 31.6011(a)–5(a) is filed as a final return for a period ending prior to December 31, the information return must be filed on or before the last day of the first calendar month following the period for which the tax return is filed.

(ii) *Expedited filing.* If an employer who is required to make a return pursuant to § 31.6011(a)–1 or § 31.6011(a)–4 is required to make a final return on Form 941, or a variation thereof, under § 31.6011(a)–6(a)(1) (relating to the final return for Federal Insurance Contributions Act taxes and income tax withholding from wages), the return which is required to be made under § 31.6051–2 must be filed on or before the last day of the first calendar month following the period for which the final return is filed. The requirements set forth in this paragraph (a)(3)(ii) do not apply to employers with respect to employees whose wages are for domestic service in the private home of the employer. See § 31.6011(a)–1(a)(3).

(b) through (f) [Reserved]. For further guidance, see § 31.6071(a)–1(b) through (f).

(g) *Applicability date.* This section applies to returns filed after July 20, 2017. Section 31.6071(a)–1 (as contained in 26 CFR part 31, revised April 2017) applies to returns filed before July 20, 2017.

(h) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

Kirsten Wielobob,
Deputy Commissioner for Services and
Enforcement.

Approved: July 7, 2017.

Tom West,
Tax Legislative Counsel.

(Filed by the Office of the Federal Register on July 18, 2017, 4:15 p.m., and published in the issue of the Federal Register for Jul 20, 2017, 82 F.R. 33441.)

Part III. Administrative, Procedural, and Miscellaneous

Extension of Guidance in Notice 2015–77 for Participants in the HFA Hardest Hit Fund

Notice 2017–40

PURPOSE

This notice amplifies Notice 2015–77, 2015–47 I.R.B. 676, with respect to the Treasury Department’s Housing Finance Agency Innovation Fund for the Hardest-Hit Housing Markets (HFA Hardest Hit Fund) by extending through taxable year 2021 the safe harbor method for computing a homeowner’s deduction for payments made on a home mortgage and the relief for mortgage servicers and state housing finance agencies (State HFAs) from penalties relating to information reporting. In addition, this notice amplifies Rev. Proc. 2011–55, 2011–47 I.R.B. 793, by extending its scope and effective date through calendar year 2021 for the HFA Hardest Hit Fund.

BACKGROUND

Notice 2015–77 provides guidance on the federal income tax consequences of, and information reporting obligations for, payments made to or on behalf of financially distressed homeowners under programs designed by State HFAs (State Programs) with funds allocated from the HFA Hardest Hit Fund. An updated list of State Programs for which the Treasury Department approves funding is available at www.treasury.gov/HHF. All of these programs are covered by Rev. Proc. 2011–55 and this notice.

Rev. Proc. 2011–55, as amplified by Notice 2013–7, 2013–6 I.R.B. 477, and Notice 2015–77, specifies the IRS office to which State HFAs should send the statement required by Notice 2015–77, and provides that State HFAs may, at their option, use Form 1098–MA, *Mortgage Assistance Payments*, to provide the infor-

mation required by that notice. Rev. Proc. 2011–55 applies to State HFAs that make payments to mortgage servicers under a State Program. Notice 2015–77 extends the effective date of Rev. Proc. 2011–55 through 2017.

APPLICATION

Income Tax Consequences to Homeowners

For taxable years 2010 through 2021, a homeowner may deduct on his or her federal income tax return the lesser of—

- the sum of all payments on the home mortgage that the homeowner actually makes during a taxable year to the mortgage servicer or the State HFA; and
- the sum of amounts shown on Form 1098, *Mortgage Interest Statement*, for mortgage interest received, real property taxes, and mortgage insurance premiums (if deductible for the taxable year under § 163(h)(3)(E)).

This safe harbor method of computing the homeowner’s deduction applies for a taxable year if (1) the homeowner meets the requirements of §§ 163 and 164 to deduct all of the mortgage interest on the loan and all of the real property taxes on the principal residence, and (2) the homeowner participates in a State Program in which the program payments could be used to pay interest on the home mortgage.

Information Reporting Obligations

The Service will not assert penalties under §§ 6721 and 6722 against a mortgage servicer that reports on Forms 1098 payments received under a State Program during calendar years 2011 through 2021 if the servicer notifies homeowners that the amounts reported on the Form 1098 are overstated because they include government subsidy payments.

The Service will not assert penalties under §§ 6721 and 6722 against any State

HFA for failing to file and furnish Forms 1098 for calendar years 2011 through 2021 if the State HFA provides each homeowner and the IRS a statement setting forth (1) the homeowner’s name and taxpayer identification number (TIN), and (2) the amount of payments the State HFA made to the mortgage servicer under the State Program during that year (separately stating the amount the State HFA paid and the amount the homeowner paid). Except as provided in Rev. Proc. 2011–55 regarding use of Form 1098–MA, the statement the State HFA provides to the IRS must be a single statement that separately lists the names, TINs, and relevant payment amounts for each homeowner.

For calendar years 2011 through 2021, State HFAs may, at their option, use Form 1098–MA in accordance with Rev. Proc. 2011–55 to provide the information described in the preceding paragraph instead of filing a single statement for the calendar year.

EFFECT ON OTHER DOCUMENTS

(1) Notice 2015–77 is amplified with respect to the HFA Hardest Hit Fund by extending the guidance relating to (a) the safe harbor method for computing a homeowner’s deduction for payments made on a home mortgage through taxable year 2021, and (b) information reporting for those payments through calendar year 2021.

(2) Rev. Proc. 2011–55 is amplified by extending its scope and effective date through calendar year 2021 for the HFA Hardest Hit Fund.

DRAFTING INFORMATION

The principal author of this notice is Suzanne R. Sinno of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information regarding this notice, contact Ms. Sinno (202) 317-4718 (not a toll-free number).

Part IV. Items of General Interest

Notice of Proposed Rulemaking by Cross-reference to Temporary Regulations. Return Due Date and Extended Due Date Changes

REG-128483-15

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the **Internal Revenue Bulletin**, the IRS is issuing temporary regulations that update the due dates and extensions of time to file certain tax returns and information returns. The text of those regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by October 18, 2017.

ADDRESSES: Send submissions to: CC: PA:LPD:PR (REG-128483-15), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-128483-15), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-128483-15).

FOR FURTHER INFORMATION CONTACT: Concerning these proposed regulations, Jonathan R. Black, (202) 317-6845; concerning submissions of comments and/or requests for a hearing, Regina Johnson (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Internal Revenue Bulletin** amend 26 CFR parts 1 and 31. The temporary regulations update the due dates for the income tax returns of corporations and partnerships to reflect section 2006(a) of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 (the Surface Transportation Act), Public Law No. 114-41, 129 Stat. 443 (2015), which amended section 6072 of the Internal Revenue Code. Additionally, the temporary regulations change the duration of automatic extensions of time to file certain tax returns and information returns. The temporary regulations also update the information return due dates to reflect section 201 of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act), Public Law No. 114-113, Div. Q, 129 Stat. 2242 (2015). The text of those temporary regulations also serves as the text of these proposed regulations, except that the proposed regulations are proposed to be applicable for returns filed on or after the date a Treasury Decision incorporating them as final regulations is published in the **Federal Register**. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

Special Analysis

Certain IRS regulations, including these, are exempt from the requirements of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory assessment is not required. These regulations do not impose a collection of information on small entities, therefore the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. These regulations only update the due dates and extensions of time to file certain collections of information and include some existing regulatory language concerning collections of information that affect small entities for the convenience of the reader. Pursuant to section 7805(f) of

the Internal Revenue Code, these proposed regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on the impact on small businesses.

Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in the preamble under the "ADDRESSES" heading. Treasury and the IRS request comments on all aspects of the proposed regulations. All comments submitted will be made available at www.regulations.gov or upon request. A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Jonathan R. Black of the Office of the Associate Chief Counsel (Procedure and Administration).

* * * * *

Proposed Amendments to the Regulations

Accordingly, 26 CFR parts 1 and 31 are proposed 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 * * *

Par. 2. Revise paragraph (b)(2)(v)(C) and add paragraph (g) to § 1.1446-3 to read as follows:

§ 1.1446-3 Time and manner of calculating and paying over the 1446 tax.

* * * * *

(b) * * *

(2) * * *

(v) * * *

(C) [The text of proposed § 1.1446–3(b)(2)(v)(C) is the same as the text of § 1.1446–3T(b)(2)(v)(C) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(g) *Applicability date.* The requirements of paragraph (b)(2)(v)(C) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 3. Revise paragraph (a)(1) and add paragraph (c) to § 1.6012–6 to read as follows:

§ 1.6012–6 *Returns by political organizations.*

(a) * * * (1) [The text of proposed § 1.6012–6(a)(1) is the same as the text of § 1.6012–6T(a)(1) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(c) *Applicability date.* The requirements of paragraph (a)(1) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 4. Revise paragraphs (e)(2) and (f) of § 1.6031(a)–1 to read as follows:

§ 1.6031(a)–1 *Return of partnership income.*

* * * * *

(e) * * *

(2) [The text of proposed § 1.6031(a)–1(e)(2) is the same as the text of § 1.6031(a)–1T(e)(2) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(f) *Applicability date.* The requirements of paragraph (e)(2) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 5. Revise § 1.6032–1 to read as follows:

§ 1.6032–1 *Returns of banks with respect to common trust funds.*

(a) [The text of proposed § 1.6032–1(a) is the same as the text of § 1.6032–1T(a) published elsewhere in this issue of the **Internal Revenue Bulletin**].

(b) The requirements of paragraph (a) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 6. Revise paragraphs (e) and (k) of § 1.6033–2 to read as follows:

§ 1.6033–2 *Returns by exempt organizations (taxable years beginning after December 31, 1969) and returns by certain nonexempt organizations (taxable years beginning after December 31, 1980).*

* * * * *

(e) [The text of proposed § 1.6033–2(e) is the same as the text of § 1.6033–2T(e) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(k) *Applicability date.* The requirements of paragraph (e) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 7. Revise paragraph (a)(3)(ii) and add paragraph (d) to § 1.6041–2 to read as follows:

§ 1.6041–2 *Return of information as to payments to employees.*

(a) * * *

(3) * * *

(ii) [The text of proposed § 1.6041–2(a)(3)(ii) is the same as the text of § 1.6041–2T(a)(3)(ii) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(d) *Applicability date.* The requirements of paragraph (a)(3)(ii) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 8. Revise § 1.6041–6 to read as follows:

§ 1.6041–6 *Returns made on Forms 1096 and 1099 under section 6041; contents and time and place for filing.*

(a) and (b) [The text of proposed § 1.6041–6(a) and (b) is the same as the text of § 1.6041–6T(a) and (b) published elsewhere in this issue of the **Internal Revenue Bulletin**].

(c) *Applicability date.* The requirements of paragraphs (a) and (b) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 9. Revise paragraphs (a) and (d)(1) and (2) and add paragraph (g) to § 1.6072–2 to read as follows:

§ 1.6072–2 *Time for filing returns of corporations.*

(a) [The text of proposed § 1.6072–2(a) is the same as the text of § 1.6072–2T(a) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(d) * * *

(1) and (2) [The text of proposed § 1.6072–2(d)(1) and (2) is the same as the text of § 1.6072–2T(d)(1) and (2) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(g) *Applicability date.* The requirements of paragraphs (a) and (d)(1) and (2) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 10. Revise paragraphs (a) and (c) of § 1.6081–1 to read as follows:

§ 1.6081–1 *Extension of time for filing returns.*

(a) [The text of proposed § 1.6081–1(a) is the same as the text of § 1.6081–1T(a) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(c) *Applicability dates.* The requirements of paragraph (a) of this section are

applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 11. Revise paragraphs (a)(1) and (h) of § 1.6081-2 to read as follows:

§ 1.6081-2 Automatic extension of time to file certain returns filed by partnerships.

(a) * * * (1) [The text of proposed § 1.6081-2(a)(1) is the same as the text of § 1.6081-2T(a)(1) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(h) *Applicability date.* The requirements of paragraph (a)(1) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 12. Revise the introductory text of paragraph (a), redesignate paragraph (e) as paragraph (g), revise newly redesignated paragraph (g), and add paragraphs (e) and (f) to § 1.6081-3 to read as follows:

§ 1.6081-3 Automatic extension of time for filing corporation income tax returns.

(a) [The text of the introductory text of proposed § 1.6081-3(a) is the same as the text of the introductory text of § 1.6081-3T(a) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(e) and (f) [The text of proposed § 1.6081-3(e) and (f) is the same as the text of § 1.6081-3T(e) and (f) published elsewhere in this issue of the **Internal Revenue Bulletin**].

(g) *Applicability date.* The requirements of paragraphs (a), (e), and (f) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 13. Revise paragraphs (a)(1) and (f) of § 1.6081-5 to read as follows:

§ 1.6081-5 Extensions of time in the case of certain partnerships, corporations and U.S. citizens and residents.

(a) * * *

(1) [The text of proposed § 1.6081-5(a)(1) is the same as the text of § 1.6081-5T(a)(1) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(f) *Applicability date.* The requirements of paragraph (a)(1) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 14. Revise paragraphs (a)(1) and (g) of § 1.6081-6 to read as follows:

§ 1.6081-6 Automatic extension of time to file estate or trust income tax return.

(a) * * * (1) [The text of proposed § 1.6081-6(a)(1) is the same as the text of § 1.6081-6T(a)(1) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(g) *Applicability date.* The requirements of paragraph (a)(1) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 15. Revise the section heading and paragraphs (a), (b)(1) and (3), and (c) through (f) of § 1.6081-9 to read as follows:

§ 1.6081-9 Automatic extension of time to file exempt or political organization returns.

(a) [The text of proposed § 1.6081-9(a) is the same as the text of § 1.6081-9T(a) published elsewhere in this issue of the **Internal Revenue Bulletin**].

(b) * * *

(1) [The text of proposed § 1.6081-9(b)(1) is the same as the text of § 1.6081-9T(b)(1) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(3) [The text of proposed § 1.6081-9(b)(3) is the same as the text of § 1.6081-9T(b)(3) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(c) through (e) [The text of proposed § 1.6081-9(c) through (e) is the same as the text of § 1.6081-9T(c) through (e) published elsewhere in this issue of the **Internal Revenue Bulletin**].

(f) *Applicability date.* The requirements of paragraphs (a), (b)(1) and (3), and (c) through (e) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

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

Par. 16. The authority citation for part 31 continues to read in part as follows:

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

Par. 17. Revise paragraph (a)(3) and add paragraph (g) to § 31.6071(a)-1 to read as follows:

§ 31.6071(a)-1 Time for filing returns and other documents.

(a) * * *

(3) [The text of proposed § 31.6071(a)-1(a)(3) is the same as the text of § 31.6071(a)-1T(a)(3) published elsewhere in this issue of the **Internal Revenue Bulletin**].

* * * * *

(g) *Applicability date.* The requirements of paragraph (a)(3) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Kirsten Wielobob,
Deputy Commissioner for Services and Enforcement.

(Filed by the Office of the Federal Register on July 18, 2017, 4:15 p.m., and published in the issue of the Federal Register for Jul 20, 2017, 82 F.R. 33467.)

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as “rulings”) that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A

and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the sub-

stance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.
ER—Employer.

ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel’s Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.

PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

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¹A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2017–01 through 2017–26 is in Internal Revenue Bulletin 2017–26, dated June 27, 2017.

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The Introduction at the beginning of this issue describes the purpose and content of this publication. The weekly Internal Revenue Bulletins are available at *www.irs.gov/irb/*.

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