

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

(Under section 6081(b) of the Internal Revenue Code)

NOTE: Prepare this form in duplicate. File the original with the Internal Revenue office where you are required to file your income tax return. Attach the duplicate to your income tax return.

Name of corporation	Employer Identification Number
Number and street	Check type of return to be filed: <input type="checkbox"/> Form 1120 <input type="checkbox"/> Form 1120-F <input type="checkbox"/> Form 1120-L <input type="checkbox"/> Form 1120-M <input type="checkbox"/> Form 1120-S <input type="checkbox"/> Form 990-C <input type="checkbox"/> Form 990-T
City or town, State, and ZIP code	

An automatic 3-month extension of time until _____, 19_____, is hereby requested in which to file the income tax return of the corporation named above for the taxable year beginning _____, 19_____, and ending _____, 19_____.

1. If the taxable year above is for a period of less than 12 months, is the short period attributable to a change in accounting period? Yes No
2. Does this application also cover subsidiaries to be included in a consolidated return? Yes No
 If "Yes," complete the following:

Name and Address of Each Member of the Affiliated Group	Employer Identification No.

3. At least 50 percent of the tax tentatively determined to be due (line 3(c)) must be deposited on or before the original due date of the corporation's income tax return. See instructions for depositary method of payment.

(a) Tentative amount of income tax for the taxable year including any— Minimum tax on tax preference items Tax surcharge Foreign tax credit Investment credit Personal holding company tax Tax from recomputing a prior year investment credit Credit from regulated investment companies Credit for Federal tax on special fuels, nonhighway gasoline, and lubricating oil	}
(b) Less: (I) Overpayment from prior year allowed as a credit		
(II) Estimated tax payments (deposits) for the taxable year		
(III) Less refund of estimated tax for the taxable year applied for on Form 4465	()	
(c) Balance due		
(d) Amount required to be deposited—at least 50 percent of line 3(c). See instructions for depositary method of payment		

SIGNATURE (See instruction 9)

Under penalties of perjury, I declare that I have been authorized by the above-named corporation to make this application, that to the best of my knowledge and belief the statements made herein are true and correct, and that I am: an officer of the corporation; an agent enrolled to practice before the Internal Revenue Service; an attorney in good standing of the bar of the highest court of _____; or a certified public accountant duly qualified to practice in _____
 (Specify jurisdiction)

 (Specify jurisdiction)

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

A. Who Must File.—If you received tips of \$20 or more in any month, any part of which was not reported to your employer, you must file this form.

B. Tips Which Are Required To Be Reported to an Employer.—An employee must furnish his employer a written statement of cash tips if he receives \$20 or more in tips during a calendar month. If an employee in any calendar month performs services for two or more employers and receives tips in the course of his employment for each employer, the \$20 test is applied separately for cash tips received by the employee for his services for each employer and not to the total received. Tips meeting the \$20 test must be reported to employers on or before the 10th day of the month following the month in which they are received.

C. Certain Tips Not Reportable on This Form.—Do not report on this form tips received in employment covered by the Railroad Retirement Tax Act, employment for State and local governmental entities, or certain nonprofit organizations not subject to F.I.C.A. tax. Contact the nearest Railroad Retirement Board office for information as to how to secure railroad retirement credit for tips not reported to railroad employers.

D. When Tips Are Taxable.—Tips timely reported to an employer on or before the 10th day of the month following the month in which they are received, are considered income to an employee in the month when reported. For example, tips received in December of 1970 which are reported to an employer between January 1, 1971, and January 10, 1971, are considered income in 1971 and would be included on the employee's 1971 Form W-2 (do not include these tips in line 1 of this form).

Tips not timely reported and/or tips not reported to an employer are considered income to an employee in

the month when they are actually received. For example, tips received in December of 1970 which are reported to an employer after January 10, 1971, are considered income in 1970 since they were not reported to the employer within the required time period (include these tips in line 1 of this form).

E. Payment of Tax.—Tips you reported to your employer are subject to social security (or railroad retirement) tax and income tax withholding. These taxes are collected by your employer to the extent he has wages (excluding tips) or other funds of yours available to cover such amounts. If your wages are not sufficient to cover these taxes, you may furnish your employer with the additional amounts needed. Your Form W-2 will include the tips you reported to your employer and the taxes withheld. If there were not sufficient funds to cover the F.I.C.A. (social security) or railroad retirement tax, the amount of such tax due will also be shown on your Form W-2.

F. Penalty for Failure To Report Tips.—If an employee fails to report tips received to his employer, he may be subject to a penalty equal to 50 percent of the F.I.C.A. tax due on such tips. Therefore, an employee should attach a statement to his return explaining why the tips were not reported to his employer.

G. Quarterly Breakdown of Unreported Tips.—In order that you receive proper credits to your social security record it is necessary to allocate your unreported tips subject to F.I.C.A. tax (line 9) to the calendar quarter in which the tips were received (see items A(1) through A(4) of Schedule U on the other side). Be sure you have excluded tips of less than \$20 received in any one month from any one employer. Enter the word "none" for any quarter in which there were no unreported tips.