

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 Service Center where you are required to file your income tax return. Attach the duplicate to your income tax return.

A penalty for failure to pay tax will generally be imposed upon any corporation which files Form 7004 and underestimates by more than 10% its tentative amount of income tax for the taxable year. See instruction F.

Name of corporation Number and street City or town, State, and ZIP code	Employer Identification Number Check type of return to be filed: <input type="checkbox"/> Form 1120 <input type="checkbox"/> Form 1120S <input type="checkbox"/> Form 1120L <input type="checkbox"/> Form 990-C <input type="checkbox"/> Form 1120M <input type="checkbox"/> Form 990-T <input type="checkbox"/> Form 1120F—Check here if you do not have an office or place of business in the U.S. <input type="checkbox"/>
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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, check here if the short period is due to _____	<input type="checkbox"/> change in accounting period <input type="checkbox"/> filing of initial tax return <input type="checkbox"/> filing of final tax return <input type="checkbox"/> other (attach explanation)
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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% 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 depository method of payment.

A penalty for failure to pay tax will generally be imposed upon any corporation which files Form 7004 and underestimates by more than 10% its tentative amount of income tax for the taxable year. See instruction F.

(a) Tentative amount of income tax for the taxable year including any— Minimum tax on tax preference items Personal holding company tax Tax from recomputing a prior year investment credit Tax from recomputing a prior year work incentive (WIN) credit Foreign tax credit Investment credit WIN credit	_____ _____ _____ _____ _____ _____ _____
(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 4466 (iv) Credit from regulated investment companies (v) Credit for U.S. tax on special fuels, nonhighway gas and lubricating oil	_____ _____ _____ _____ _____
(c) Balance due	_____
(d) Amount required to be deposited—at least 50% of line 3(c)	_____

Signature (See instruction I).—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, correct, and complete, and that I am:

- an officer of the corporation;
- a duly authorized agent holding a power of attorney;
- an agent enrolled to practice before the Internal Revenue Service;
- an attorney in good standing of the bar of the highest court of _____;
(Specify jurisdiction)
- a certified public accountant duly qualified to practice in _____;
(Specify jurisdiction)

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

Instructions

(References are to the Internal Revenue Code.)

A. Depository Method of Payment.—Foreign corporations having an office or place of business within the United States and domestic corporations must deposit all income tax payments with an authorized commercial bank depository or Federal Reserve bank. All deposits must be accompanied by a Federal Tax Deposit Form 503.

Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue Service.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depository or Federal Reserve bank.

A supply of Forms 503 will be mailed to domestic corporations on a cyclical basis depending on the taxable year of the corporation. Domestic and foreign corporations needing Forms 503 may obtain them from the Internal Revenue Service Center where they will file their returns. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate, and a statement identifying the corporation as being foreign or domestic.

B. Who May File.—This application is to be used by a corporation to request an automatic 3-month extension of time to file its income tax return.

The extension is allowed upon the timely and proper filing of this form and timely deposit of the required amount in accordance with instructions A and E.

If the corporation needs a further extension beyond the 3 months automatically allowed by the filing of Form 7004, an application may be filed on Form 7005, Application for Additional Extension of Time to File Corporation Income Tax Return.

Note: A Domestic International Sales Corporation (DISC) is not allowed an extension of time to file its return.

C. When to File.—File this application on or before the original due date of the corporation's income tax return.

D. How and Where to File.—Complete this form in duplicate. File the original with the Internal Revenue Service Center where the corporation will file its income tax return. Attach the duplicate to the corporation's income tax return when it is filed. The corporation's income tax return may be filed any time prior to the expiration of the 3-month period.

If the corporation's principal business, office or agency is located in

Use this address

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New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, New York 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tennessee 38110
Delaware, District of Columbia, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

U.S. corporations having their principal place of business outside the U.S., corporations claiming the benefits of section 931, foreign corporations filing Form 1120F, and organizations filing Form 990-C or 990-T should file Form 7004 with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

If the separate income tax returns of a group of corporations located in several Service Center regions will be filed with the Service Center for the area in which the principal office of the managing corporation that keeps all the books and records is located, then such corporations should file Form 7004 with that Service Center.

E. Amount of Deposit.—The corporation must deposit at least the amount that would be required if it elected to pay its final tax liability in two installments. The installment privilege is limited to the amount shown on line 3(c) of this form. Therefore, any portion of the final tax not shown on line 3(c) will bear interest at the rate of 9% a year from the original due date of the corporate return to the date of payment.

Note: The 9% rate became effective July 1, 1975 and such rate applies to underpayments outstanding on such date or arising thereafter. This rate will be subject to periodic adjustments pursuant to section 6621(b).

F. Penalty for Failure to Pay Tax.—Section 6651 imposes a penalty for failure to pay tax (other than estimated income tax) when due.

The late payment penalty is 1/2% a month or fractional part of a month unless there is reasonable cause for failure to pay on time. If you have reasonable cause, attach a statement to your income tax return giving your reason(s).

Reasonable cause shall be presumed, however, for the period of the extension of time to file, with respect to any underpayment of tax if ALL three of the following conditions are met:

(1) at least 50% of the tax shown on line 3(c) of Form 7004 is paid on or before the regular due date of the return and the remaining 50% is paid on or before 3 months after such date,

(2) the tax shown on line 3(a) of Form 7004 (or the amount of tax paid on or before the regular due date of the return) is at least 90% of the tax shown on line 31 of Form 1120 (Line 31 is total tax before taking into account refundable credits and prepayments of tax. Those filing Forms 1120F, 1120L, 1120M, 1120S, 990-C or 990-T will use the tax on the line comparable to line 31) AND

(3) any balance due shown on the return is paid on or before the due date of the return including any extensions of time for filing.

G. Consolidated Returns.—If a consolidated return is to be filed, a parent corporation may request extensions for its subsidiaries. In such case, the name, address, and employer identification number of each member of the affiliated group for which the extension is desired must be listed in item 2.

The filing of this form by a parent corporation is not considered as an exercise of the privilege of making a consolidated return.

H. Termination of Extension.—Internal Revenue may terminate the automatic extension at any time by mailing a notice of termination to the corporation or to the person who requested the extension for the corporation. The notice will be mailed at least 10 days prior to the termination date designated in the notice.

I. Signature.—Form 7004 must be signed by a person authorized by the corporation to do so, and who is either (a) an officer of the corporation, (b) a duly authorized agent holding a power of attorney, (c) a person currently enrolled to practice before the Internal Revenue Service, or (d) an attorney or certified public accountant qualified to practice before the Internal Revenue Service under Public Law 89-332.

Instructions

(References are to the Internal Revenue Code.)

A. Depository Method of Payment.—Foreign corporations having an office or place of business within the United States and domestic corporations must deposit all income tax payments with an authorized commercial bank depository or Federal Reserve bank. All deposits must be accompanied by a Federal Tax Deposit Form 503.

Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue Service.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depository or Federal Reserve bank.

A supply of Forms 503 will be mailed to domestic corporations on a cyclical basis depending on the taxable year of the corporation. Domestic and foreign corporations needing Forms 503 may obtain them from the Internal Revenue Service Center where they will file their returns. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate, and a statement identifying the corporation as being foreign or domestic.

B. Who May File.—This application is to be used by a corporation to request an automatic 3-month extension of time to file its income tax return.

The extension is allowed upon the timely and proper filing of this form and timely deposit of the required amount in accordance with instructions A and E.

If the corporation needs a further extension beyond the 3 months automatically allowed by the filing of Form 7004, an application may be filed on Form 7005, Application for Additional Extension of Time to File Corporation Income Tax Return.

Note: A Domestic International Sales Corporation (DISC) is not allowed an extension of time to file its return.

C. When to File.—File this application on or before the original due date of the corporation's income tax return.

D. How and Where to File.—Complete this form in duplicate. File the original with the Internal Revenue Service Center where the corporation will file its income tax return. Attach the duplicate to the corporation's income tax return when it is filed. The corporation's income tax return may be filed any time prior to the expiration of the 3-month period.

If the corporation's principal business, office or agency is located in

Use this address

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtville, New York 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tennessee 38110
Delaware, District of Columbia, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

U.S. corporations having their principal place of business outside the U.S., corporations claiming the benefits of section 931, foreign corporations filing Form 1120F, organizations filing Form 990-C or 990-T, and section 501(c) organizations filing Form 1120-POL should file Form 7004 with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

If the separate income tax returns of a group of corporations located in several Service Center regions will be filed with the Service Center for the area in which the principal office of the managing corporation that keeps all the books and records is located, then such corporations should file Form 7004 with that Service Center.

E. Amount of Deposit.—The corporation must deposit at least the amount that would be required if it elected to pay its final tax liability in two installments. The installment privilege is limited to the amount shown on line 3(c) of this form.

F. Interest.—Any portion of the final tax not shown on line 3(c) will bear interest at the rate of 7% a year from the original due date of the corporate return to the date of payment.

Note: The 7% rate is effective February 1, 1976 and this rate applies to underpayments outstanding on such date or arising thereafter. Before February 1, 1976, the rate was 9%.

G. Penalty for Failure to Pay Tax.—Section 6651 imposes a penalty for failure to pay tax (other than estimated income tax) when due.

The late payment penalty is ½% a month or fractional part of a month unless there is reasonable cause for failure to pay on time. If you have reasonable cause, attach a statement to your income tax return giving your reason(s).

Reasonable cause shall be presumed, however, for the period of the extension of time to file, with respect to any underpayment of tax if ALL three of the following conditions are met:

(1) at least 50% of the tax shown on line 3(c) of Form 7004 is paid on or before the regular due date of the return and the remaining 50% is paid on or before 3 months after such date,

(2) the tax shown on line 3(a) of Form 7004 (or the amount of tax paid on or before the regular due date of the return) is at least 90% of the tax shown on line 31 of Form 1120 (Line 31 is total tax before taking into account refundable credits and prepayments of tax. Those filing Forms 1120F, 1120L, 1120M, 1120S, 990-C, 990-T or 1120-POL will use the tax on the line comparable to line 31.) AND

(3) any balance due shown on the return is paid on or before the due date of the return including any extensions of time for filing.

H. Consolidated Returns.—If a consolidated return is to be filed, a parent corporation may request extensions for its subsidiaries. In such case, the name, address, and employer identification number of each member of the affiliated group for which the extension is desired must be listed in item 2.

The filing of this form by a parent corporation is not considered as an exercise of the privilege of making a consolidated return.

I. Termination of Extension.—Internal Revenue may terminate the automatic extension at any time by mailing a notice of termination to the corporation or to the person who requested the extension for the corporation. The notice will be mailed at least 10 days prior to the termination date designated in the notice.

J. Signature.—Form 7004 must be signed by a person authorized by the corporation to do so, and who is either (a) an officer of the corporation, (b) a duly authorized agent holding a power of attorney, (c) a person currently enrolled to practice before the Internal Revenue Service, or (d) an attorney or certified public accountant qualified to practice before the Internal Revenue Service under Public Law 89-332.