

**Application for Automatic Extension of Time  
 to File Corporation Income Tax Return**  
 (Under section 6081(b) of the Internal Revenue Code)

OMB No. 1545-0233  
 Expires 2/28/83

Name of corporation

Employer identification number

Number and street

Check type of return to be filed:

- Form 1120       Form 1120S  
 Form 1120L     Form 1120-H  
 Form 1120M     Form 990-C  
 Form 1120-POL  Form 990-T  
 **Form 1120F** ▶  Check here if you do not have an office or place of business in the U.S.

City or town, State, and ZIP code

**1 (a)** I request an automatic 3-month extension of time until \_\_\_\_\_, 19\_\_\_\_\_, to file the income tax return of the corporation named above for the tax year beginning \_\_\_\_\_, 19\_\_\_\_\_, and ending \_\_\_\_\_, 19\_\_\_\_\_.

**(b)** If this tax year is for less than 12 months, check reason:

- Initial return     Final return     Change in accounting period approved     Consolidated return to be filed

**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 number

**3 (a) Tentative amount of income tax for the tax year. Include any—**

- Minimum tax on tax preference items . . . . .
- Personal holding company tax . . . . .
- Tax from recomputing a prior year investment credit . . . . .
- Foreign tax credit . . . . .
- Possession tax credit . . . . .
- Investment credit . . . . .
- WIN credit . . . . .
- Jobs credit . . . . .
- Alcohol fuel credit . . . . .
- Nonconventional source fuel credit . . . . .
- Research credit . . . . .

**(b) Credits:**

- (i) Overpayment from prior year allowed as a credit . . . . .
- (ii) Estimated tax payments (deposits) for the tax year . . . . .
- (iii) Less refund of estimated tax for the tax year applied for on Form 4466 . . . . .
- (iv) Credit from regulated investment companies; and credit for overpaid windfall profit tax . . . . .
- (v) Credit for Federal tax on special fuels and oils . . . . .
- (vi) **Total**—Add lines 3(b)(i) through 3(b)(v) . . . . .

**(c)** Balance due—Subtract line 3(b)(vi) from line 3(a) . . . . .

**(d)** Amount required to be deposited—50% of line 3(c) . . . . .

**Signature.**—Under penalties of perjury, I declare that I have been authorized by the above-named corporation to make this application and that to the best of my knowledge and belief the statements made are true, correct, and complete.

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

# Instructions

(References are to the Internal Revenue Code.)

## Paperwork Reduction Act Notice

The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

## Who May File

Form 7004 must be used by a corporation to request an automatic 3-month extension of time to file its income tax return.

The extension will be allowed if Form 7004 is filed properly by the due date and if the required amount of tax is deposited, as explained in the instructions below.

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

## When and Where to File

File Form 7004 by the due date of the corporation's income tax return with the Internal Revenue Service Center where the corporation will file the return.

If the corporation's principal business, office or agency is located in	Use the following Internal Revenue Service Center address
New Jersey, New York City and counties of Nassau, Rockford, Suffolk, and Westchester	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 31101
Michigan, Ohio	Cincinnati, OH 45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999
California, Hawaii	Fresno, CA 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Memphis, TN 37501
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA 19255

If you are filing for a U.S. corporation that has its principal place of business outside the U.S., a corporation that claims a credit under section 936, or a foreign corporation that files Form 1120F, you should file Form 7004 with the Internal Revenue Service Center, Philadelphia, PA 19255.

## Specific Instructions

**Line 2**—If a consolidated return will be filed, the parent corporation may request extensions for its subsidiaries. If you are requesting extensions for subsidiaries, check the Yes box on line 2 and list the name, address, and employer identification number of each subsidiary for which you are requesting an extension.

**Line 3(a)**—**Tentative amount of income tax.**—Enter the tentative amount of income tax for the tax year. Include in the computation the taxes and credits against tax listed under line 3(a) that apply to the corporation.

**Line 3(b)**—**Credits.**—On line 3(b)(i) through 3(b)(v) enter the amount of each payment, refund, or credit that applies to the corporation. Be sure to subtract line 3(b)(iii), any refund of estimated tax, from line 3(b)(ii), estimated tax payments. Add the amounts on lines 3(b)(i), (iii), (iv), and (v) and enter the total on line 3(b)(vi).

**Line 3(c)**—**Balance due.**—Subtract line 3(b)(vi) from line 3(a). Interest will be charged at the rate provided by law on any part of the final tax due not shown on this line. The interest is figured from the original due date of the return to the date of payment.

**Line 3(d)**—**Amount required to be deposited.**—Enter 50% of the amount on line 3(c). This is the amount of tax you are required to deposit.

Foreign corporations with an office or place of business in the United States and domestic corporations must deposit all income tax payments with a prescribed Federal Tax Deposit (FTD) Form 503. Make these tax deposits with either a financial institution qualified as a depository for Federal taxes or the Federal Reserve Bank or Branch (FRB) servicing the area where the corporation is located. Records of deposits will be sent to IRS for crediting to the corporation's account.

Prescribed FTD Forms 503 will be mailed to the corporation on a regular basis depending on the corporation's tax year. You may apply for these forms from the Internal Revenue Service Center where the corporation files its return. If you do not have these forms when a deposit is due, mail your payment to the Internal Revenue Service Center where the corporation files its return. When applying for FTD Form 503 (and also when making a deposit without FTD Form 503), include the corporation's name, employer identification number, address, the tax year to which the deposits relate, and a statement identifying the corporation as foreign or domestic.

**Penalty for Not Paying Tax.**—Section 6651 provides a penalty for not paying tax (other than estimated income tax) when due.

The late payment penalty is  $\frac{1}{2}\%$  a month or part of a month unless you have reasonable cause for not paying on time. If you believe you have reasonable cause, attach an explanation to your return.

If you are allowed an extension of time to file, you will not be charged a late payment penalty during the extended period if:

- (1) You pay 50% of the tax shown on line 3(c) of Form 7004 by the regular due date of the return, and you pay the remaining 50% within 3 months after the regular due date.
- (2) The tax shown on line 3(a) of Form 7004 (or the amount of tax paid by the regular due date of the return) is at least 90% of the tax shown on line 31 of Form 1120, or the comparable line on Form 1120F, 1120L, 1120M, 1120S, 990-C, 990-T, 1120-H, or 1120-POL.
- (3) You pay the balance due shown on the return by the extended due date of the return.

## Signature

The person authorized by the corporation to sign the return should sign the Form 7004. This person may be:

- (1) An officer of the corporation.
- (2) A duly authorized agent holding a power of attorney.
- (3) A person currently enrolled to practice before the Internal Revenue Service.
- (4) An attorney or certified public accountant qualified to practice before the IRS.

## Termination of Extension

The IRS 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. The notice will be mailed at least 10 days before the termination date given in the notice.