

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

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

Name of corporation	Employer identification number
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Number and street

City or town, State, and ZIP code

Check type of return to be filed:

- |  |                                      |  |                                     |
|--|--------------------------------------|--|-------------------------------------|
| <input type="checkbox"/> Form 1120   | <input type="checkbox"/> Form 1120S  | <input type="checkbox"/> Form 1120M    | <input type="checkbox"/> Form 990-C |
| <input type="checkbox"/> Form 1120L  | <input type="checkbox"/> Form 1120-H | <input type="checkbox"/> Form 1120-POL | <input type="checkbox"/> Form 990-T |
| <input type="checkbox"/> Form 1120F (Check here <input checked="" type="checkbox"/> if you do not have an office or place of business in the U.S.) |                                      |  |                                     |

**1 (a)** I request an automatic 6-month extension of time until \_\_\_\_\_, 19\_\_\_\_\_, to file the income tax return of the corporation named above for calendar year 19\_\_\_\_\_, or tax year 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," attach a list showing the name, address, and EIN of each member of the affiliated group.

<b>3</b> Tentative tax (see instructions)	
<b>4 Credits:</b> (a) Overpayment from prior year allowed as a credit	
(b) Estimated tax payments (deposits) for the tax year	
(c) Less refund of estimated tax for the tax year applied for on Form 4466	
(d) Credit from regulated investment companies; and credit for overpaid windfall profit tax	
(e) Credit for Federal tax on special fuels and oils	
<b>5</b> Total—Add lines 4(a) through 4(e)	
<b>6</b> Balance due—Subtract line 5 from line 3. This amount should be deposited with a Federal Tax Deposit (FTD) Coupon	

**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)
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## General Instructions

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

**Note:** The automatic extension of time to file a corporate tax return has been extended from 3-months to 6-months. Form 7004 will be used for this 6-month extension. The automatic extension does not extend the time for payment of the tax.

Foreign corporations with an office or place of business in the United States and electing under Regulation section 1.6081-2 not to file their returns until the 15th day of the 6th month following the close of the tax year cannot use Form 7004.

**A. Paperwork Reduction Act Notice.**—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers 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.

**B. Purpose of Form.**—Form 7004 should be used by a corporation to request an automatic 6-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 Balance due on line 6 is deposited with a FTD Coupon contained in FTD Coupon Book (Form 8109).

**C. When and Where to File.**—File Form 7004 by the due date of the return with the Internal Revenue Service Center where the corporation will file the return.

**D. 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 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 if: the tax shown on line 3 (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 other returns; and you pay the balance due shown on the return by the extended due date.

**E. 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.

### Specific Instructions

**Line 3—Tentative tax.**—Enter the tentative amount of income tax for the year, reduced by any non-refundable credits against the tax. This will usually be the tax

shown on Form 1120, line 31, or the comparable line from other returns.

**Line 6—Balance due.**—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 FTD Coupon.

However, if the corporation expects to have a net operating loss carryback, the corporation may reduce the amount to be deposited to the extent of the overpayment resulting from the carryback, providing all other prior year tax liabilities have been fully paid and a Form 1138, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, accompanies Form 7004. See Rev. Rul. 82-47, 1982-1 C.B. 201 for details. Interest will be charged 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.

**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.