

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

Name of corporation	Employer identification number
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Number and street (or P.O. box number if mail is not delivered to street address)

City or town, state, and ZIP code

Check type of return to be filed:

- | | | | | |
|---------------------------------------|--|---------------------------------------|---|-------------------------------------|
| <input type="checkbox"/> Form 1120 | <input type="checkbox"/> Form 1120F | <input type="checkbox"/> Form 1120L | <input type="checkbox"/> Form 1120-POL | <input type="checkbox"/> Form 1120S |
| <input type="checkbox"/> Form 1120-A | <input type="checkbox"/> Form 1120-FSC | <input type="checkbox"/> Form 1120-ND | <input type="checkbox"/> Form 1120-REIT | <input type="checkbox"/> Form 990-C |
| <input type="checkbox"/> Form 1120-DF | <input type="checkbox"/> Form 1120-H | <input type="checkbox"/> Form 1120-PC | <input type="checkbox"/> Form 1120-RIC | <input type="checkbox"/> Form 990-T |

Form 1120F filers: Check here if you do not have an office or place of business in the U.S.

1a 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 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 Consolidated return to be filed

2 If this application also covers subsidiaries to be included in a consolidated return, complete the following:

Name and address of each member of the affiliated group	Employer identification number	Tax period

3 Tentative tax (see instructions)	3		
4 Credits:			
a Overpayment credited from prior year	4a		
b Estimated tax payments for the tax year	4b		
c Less refund for the tax year applied for on Form 4466	4c	()	
d Balance	4d	Bal ▶	
e Credit from regulated investment companies	4e		
f Credit for Federal tax on fuels	4f		
5 Total—Add lines 4d through 4f	5		
6 Balance due—Line 3 less line 5. Deposit this amount with a Federal Tax Deposit (FTD) Coupon (see instructions)	6		

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

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

General Instructions

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

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average times are:

Recordkeeping. . . . 5 hrs., 30 min.

Learning about the law or form 46 min.

Preparing the form . . . 1 hr., 49 min.

Copying, assembling, and sending the form to IRS 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to either the Internal Revenue Service, Washington, D.C. 20224, Attention: IRS Reports Clearance Officer, T:FP; or the Office of Management and Budget, Paperwork Reduction Project (1545-0233), Washington, D.C. 20503.

Purpose of Form.—**Form 7004**, Application for Automatic Extension of Time To File Corporation Income Tax Return, should be used by a corporation to request a 6-month extension of time to file its income tax return.

The extension will be granted if you complete this form properly, file it and pay any balance due on line 6 by the due date for the return for which the extension applies.

Note: *Certain filers of Form 990-T (section 401(a) or 408(a) trust) or Form 1120ND (section 4951 taxes) should use Form 2758, Application for Extension of Time To File, to request an extension.*

Foreign corporations without an office or place of business in the U.S. may pay the tax by check or money order, made payable to the Internal Revenue Service.

Foreign corporations with an office or place of business in the United States and domestic corporations must deposit all income tax payments with a **Form 8109**, Federal Tax Deposit Coupon.

Note: *On all payments, write the corporation's employer identification number, the type of tax, and the tax year to which the payment applies.*

Form 7004 does not extend the time for payment of tax.

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. Foreign corporations with an office or place of business in the U.S. and other corporations qualifying for an automatic 3-month extension under Temporary Regulations section 1.6081-4T should not file Form 7004 unless they are unable to file their returns within the 3-month extended period. In these situations, Form 7004 should be filed by the 15th day of the 3rd month following the close of the tax year to obtain a 6-month extension.

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 $\frac{1}{2}$ of 1% of the unpaid amount, for each month or part of a month the tax remains unpaid unless you have reasonable cause for not paying on time. If you believe you have reasonable cause, attach an explanation to the return for which the extension applies.

The late payment penalty is 1% for each month or part of a month that a taxpayer fails to respond to an IRS notice of levy or demand for payment of tax due. See section 6651 for more information.

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.

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 1b—Short tax year.—If you checked the box for change in accounting period, you must have applied for approval to change your tax year unless certain conditions have been met. See **Form 1128**, Application

for Change in Accounting Period, its separate instructions, and **Pub. 538**, Accounting Periods and Methods, for details.

Line 2—Affiliated group members.—Enter the name and address, employer identification number, and tax period for each member of the affiliated group. Generally, all members of an affiliated group must have the same tax period. However, if a group member is required to file a separate return for a short period, and an extension of time to file is being requested, a separate Form 7004 must be filed for that period. See Regulations section 1.1502-76 for details.

Line 3—Tentative tax.—Enter the tentative amount of total tax for the year, reduced by any nonrefundable 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. **Note:** *Except for certain foreign corporations described in Purpose of Form, make all deposits with a Federal Depository Bank. Do not include your payment with this form.*

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 line 6. The interest is figured from the original due date of the return to the date of payment.

Signature.—The person authorized by the corporation 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; or
- (4) An attorney or certified public accountant qualified to practice before the IRS.