

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

Name of corporation \_\_\_\_\_ Employer identification number \_\_\_\_\_

Number, street, and room or suite no. (If a P.O. box, see instructions.) \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

**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-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-SF | <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 1120-F filers:** Check here if you do not have an office or place of business in the United States . . . . .

**1a** I request an automatic 6-month (or, for certain foreign corporations, 3-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:**

<b>a</b> Overpayment credited from prior year . . . . .	<b>4a</b>						
<b>b</b> Estimated tax payments for the tax year . . . . .	<b>4b</b>						
<b>c</b> Less refund for the tax year applied for on Form 4466 . . . . .	<b>4c</b>	(	)	<b>Bal ▶</b>	<b>4d</b>		
<b>e</b> Credit from regulated investment companies . . . . .	<b>4e</b>						
<b>f</b> Credit for Federal tax on fuels . . . . .	<b>4f</b>						

**5** Total. Add lines 4d through 4f . . . . . **5**

**6 Balance due.** Subtract line 5 from line 3. **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 the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. 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.

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

<b>Recordkeeping</b> . . . . .	5 hr., 30 min.
<b>Learning about the law or the form</b> . . . . .	46 min.
<b>Preparing the form</b> . . . . .	1 hr., 49 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	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 both the **Internal Revenue Service**, Attention: Reports Clearance Officer, PC:FP; Washington, DC 20224, and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0233), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see **When and where to file** below.

**Purpose of form.**—**Form 7004**, Application for Automatic Extension of Time To File Corporation Income Tax Return, is used by a corporation to request a 6-month (or, for certain foreign corporations, 3-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. Foreign corporations that use the automatic 3-month extension of time to file under Regulations section 1.6081-5 must pay the balance due by the 15th day of the 6th month following the close of the tax year.

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

**When and where to file.**—Generally, Form 7004 must be filed by the due date of the return with the Internal Revenue Service Center where the corporation will file the return.

A foreign corporation with an office or place of business in the United States that chooses to use the automatic 3-month extension of time to file provided in Regulations section 1.6081-5 should not file Form 7004 unless it is unable to file its return within the 3-month extended period. If additional time is needed, Form 7004 should be filed by the end of the automatic 3-month

extended period to obtain an additional 3-month extension of time to file. For more information, see Rev. Rul. 93-85, 1993-2 C.B. 297.

A foreign corporation that does not have an office or place of business in the United States should file Form 7004 by the 15th day of the 6th month following the close of the tax year.

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

Foreign corporations that do not have an office or place of business in the United States 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.*

**Penalty for not paying tax.**—The penalty for late payment of taxes is usually  $\frac{1}{2}$  of 1% of the unpaid tax for each month or part of a month the tax is unpaid. The penalty cannot exceed 25% of the amount due. The penalty may also apply to any additional tax not paid within 10 days of the date of the notice and demand for payment.

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 equal to the tax shown on line 31 of Form 1120, or the comparable line on other returns. For more information about penalties see the Instructions for Forms 1120 and 1120-A.

**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

**Address.**—Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the corporation has a P.O. box, show the P.O. box number instead of the street address.

**Line 1a—Extension date.**—A foreign corporation with an office or place of business in the United States that uses the automatic extension of time to file provided in Regulations section 1.6081-5 can use Form 7004 to obtain an additional 3-month extension. See **When and where to file** above.

**Note:** *For all filers, the date that is entered on line 1a cannot be later than 6 months from the original due date of the return.*

**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 To Adopt, Change, or Retain a Tax Year, 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.

**Note:** *Failure to list members of the affiliated group on line 2 may result in the group's inability to elect to file a consolidated return. For details, see Rev. Proc. 92-85, 1992-2 C.B. 490.*

**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 of other returns.

**Line 6—Balance due.**—This is the amount of tax you are required to deposit.

**Note:** *Except for certain foreign corporations described under Payment of tax, make all deposits with a Federal depository bank. Do not include your payment with Form 7004.*

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.

For foreign corporations that use the automatic extension of time to file under Regulations section 1.6081-5, interest is figured from the 15th day of the third month following the end of the tax year 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 IRS; or
4. An attorney or certified public accountant qualified to practice before the IRS.

