

7004

Form (Rev. December 2006)

Department of the Treasury
Internal Revenue Service**Application for Automatic 6-Month Extension of Time To File Certain Business Income Tax, Information, and Other Returns**

OMB No. 1545-0233

► File a separate application for each return.

Type or Print File by the due date for the return for which an extension is requested. See instructions.	Name	Identifying number
	Number, street, and room or suite no. (If P.O. box, see instructions.)	
	City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).	

Note. See instructions before completing this form.

- 1 Enter the form code for the return that this application is for (see below)
- 2 If the foreign corporation does not have an office or place of business in the United States, check here ►
- 3 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . ►
- 4a The application is for calendar year 20 ____, or tax year beginning _____, 20 ____, and ending _____, 20 _____.
b Short tax year. If this tax year is less than 12 months, check the reason:
 Initial return Final return Change in accounting period Consolidated return to be filed
- 5 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ►
 If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.
- 6 Tentative total tax **6**
- 7 Total payments and credits (see instructions) **7**
- 8 Balance due. Subtract line 7 from line 6. Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions) **8**

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-H	17
Form 706-GS(T)	02	Form 1120-L	18
Form 990-C (2005 fiscal year filers only)	03	Form 1120-ND	19
Form 1041 (estate)	04	Form 1120-ND (section 4951 taxes)	20
Form 1041 (trust)	05	Form 1120-PC	21
Form 1041-N	06	Form 1120-POL	22
Form 1041-QFT	07	Form 1120-REIT	23
Form 1042	08	Form 1120-RIC	24
Form 1065	09	Form 1120-S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120 (sub T) (2005 fiscal year filers only)	13	Form 8613	29
Form 1120-A	14	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33

General Instructions

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

What's New

Fiscal year filers of Form 990-C or Form 1120 (subchapter T cooperatives). If you have a fiscal year beginning in 2005 and file Form 990-C, Form Code 03, or Form 1120 (subchapter T cooperative), Form Code 13, enter the appropriate Form Code for your fiscal year return. If your tax year ends on or after December 31, 2006, and you are a subchapter T cooperative (including farmers' cooperatives), see *Form 1120-C*, next.

Form 1120-C. Form 1120-C, U.S. Income Tax Return for Cooperative Associations, has been added to the list of tax returns which must use Form 7004 to request an extension. Form 1120-C replaces Form 990-C and Form 1120 (subchapter T cooperatives) for all subchapter T cooperatives whose tax years end on or after December 31, 2006.

New filing addresses. New filing addresses for Form 7004 are shown on page 4, *Where To File*, for taxpayers using a paper Form 7004 and not filing the form electronically (see *How and Where To File*, below).

Purpose of Form

Use Form 7004 to request an automatic 6-month extension of time to file certain business income tax, information, and other returns as listed on page 1. The extension will be granted if you complete Form 7004 properly, make a proper estimate of the tax (if applicable), file the form by the due date of the return to which the Form 7004 applies, and pay any tax that is due.

Automatic 6-month extension. All the returns shown on page 1 of Form 7004 are eligible for an automatic 6-month extension of time to file from the due date of the return (see lines 2 and 3 for exceptions).

Notifications. IRS will no longer be sending notifications that your extension has been approved. We will notify you only if your request for an extension is not allowed.

When To File

Generally, Form 7004 must be filed on or before the due date of the applicable tax return. The due dates of the returns can be found in the instructions for the applicable return.

Exceptions. See the instructions for line 2 for foreign corporations with no office or place of business in the United States and see the instructions for line 3 for foreign and certain domestic corporations and for certain partnerships.

Termination of Extension

The IRS may terminate the automatic extension at any time by mailing a notice of termination to the entity or person that requested the extension. The notice will be mailed at least 10 days before the termination date given in the notice.

How and Where To File

Form 7004 can be filed electronically for most returns. For details on electronic filing, visit www.irs.gov/efile. Click on *efile for Tax Professionals*. However, Form 7004 cannot be filed electronically for Forms 8612, 8613, 8725, 8831, 8876, or 706-GS(D).

If you do not file electronically, file Form 7004 with the Internal Revenue Service Center at the applicable address for your return as shown in the table, *Where To File*, on page 4.

Signature. No signature is required on this form.

No Blanket Requests

File a separate Form 7004 for each return for which you are requesting an extension of time to file. This extension will apply only to the specific return identified on line 1. For consolidated group returns, see the instructions for line 5.

Extension Period

Properly filing this form will automatically give you 6 months from the due date of your return to file the return (except as noted below in the instructions for lines 2 and 3 with regard to foreign corporations, certain domestic corporations, and certain partnerships with their books and records outside of the United States and Puerto Rico). See the instructions for the applicable return for its due date. You cannot request a second extension because the maximum extension allowed is 6 months.

Rounding Off to Whole Dollars

The entity can round off cents to whole dollars on its return and schedules. If the entity does round to whole dollars, it must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar (for example, \$1.39 becomes \$1 and \$2.50 becomes \$3).

If two or more amounts must be added to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Payment of Tax

Form 7004 does not extend the time for payment of tax. Generally, payment of any balance due on line 8 of Form 7004 is required by the due date of the return for which this extension is filed.

Penalty for late filing of return. Generally, a penalty is charged if the return is filed after the due date (including extensions) unless you can show reasonable cause for not filing on time. The penalty is usually 5% of the amount due for each month or part of a month your return is late. Generally, the maximum penalty is 25%. If your return is more than 60 days late, the minimum penalty is \$100 or the balance due on your return, whichever is smaller. If you believe you have reasonable cause for not filing on time, attach a statement to your return fully explaining the reasons. See the specific instructions for the applicable return for details.

Penalty for late payment of tax. Generally, a penalty of $\frac{1}{2}$ of 1% of any tax not paid by the due date is charged for each month or part of a month that the tax remains unpaid. The penalty cannot exceed 25% of the amount due. The penalty will not be charged if you can show reasonable cause for not paying on time.

If the corporation is granted an extension of time to file a corporation income tax return, it will not be charged a late payment penalty if the tax shown on line 6 (or the amount of tax paid by the regular due date of the return) is at least 90% of the tax shown on the total tax line of your return, and the balance due shown on the return is paid by the extended due date.

Interest. Interest is charged on any tax not paid by the regular due date of the return from the due date until the tax is paid. It will be charged even if you have been granted an extension or have shown reasonable cause for not paying on time.

Forms 1065, 1065-B, and 1066. A penalty may be assessed against the partnership (or REMIC) if it is required to file a return, but fails to file it on time, including extensions, or files a return that fails to show all the information required, unless the entity can show reasonable cause for not filing on time. See the instructions for Forms 1065, 1065-B, or 1066 for more information.

Specific Instructions

Name and Identifying Number

If your name has changed since you filed your tax return for the previous year, enter on Form 7004 your name as you entered it on the previous year's income tax return. If the name entered on Form 7004 does not match the IRS data base and/or the identifying number is incorrect, you will not have a valid extension. Enter the applicable employer identification number (EIN) or social security number.

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 box number instead of the street address.

If the entity's address is outside the United States or its possessions or territories, enter in the space for "city or town, state, and ZIP code," the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

If your mailing address has changed since you filed your last return, use Form 8822, Change of Address, to notify the IRS of the change. A new address shown on Form 7004 will not update your record.

Line 1. Code for Type of Return

Enter the appropriate *Form Code* in the boxes to indicate the type of return for which you are requesting an extension. Enter only one *Form Code*. If you have more than one type of return, file a separate Form 7004 for each type of return. The form codes are listed at the bottom of Form 7004.

Line 2. Foreign Corporation With No Office or Place of Business in the United States

Check the box on line 2 if you are requesting an extension of time to file for a foreign corporation that does not have an office or place of business in the United States. The entity should file Form 7004 by the due date of the return (the 15th day of the 6th month following the close of the tax year) to request the automatic 6-month extension.

Line 3. Corporation or Certain Partnerships That Qualify Under Regulations Section 1.6081-5

Exceptions for foreign and certain domestic corporations.

Certain foreign and domestic corporations (as described below) are entitled to a 3-month extension of time to file **and pay** under Regulations section 1.6081-5. You do not need to file Form 7004 if you are taking this 3-month extension of time to file and pay. You must file (or request an additional extension of time to file) and pay any balance due by the 15th day of the 6th month following the close of the tax year.

Attach a statement to the corporation's tax return stating the corporation qualifies for the extension to file and pay because it is:

- A foreign corporation that maintains an office or place of business in the United States,
- A domestic corporation that transacts its business and keeps its books and records of account outside the United States and Puerto Rico, or
- A domestic corporation whose principal income is from sources within the possessions of the United States.

If the corporation is unable to file its return within the 3-month extension, check box 3 on Form 7004 to request an additional 3-month extension.

Exceptions for certain partnerships. Partnerships that keep their records and books outside the United States and Puerto Rico are entitled to a 2-month extension of time to file **and pay**, if applicable.

You do not need to file Form 7004 if the partnership is taking the 2-month extension of time to file and pay. Attach a statement to the partnership's tax return stating that the partnership qualifies for the extension of time to file and pay. If the partnership is unable to file its return within the 2-month period, check box 3 on Form 7004 to request an additional 4-month extension.

Line 4a. Tax Year

If you do not use a calendar year, complete the lines showing the tax year beginning and ending dates.

Line 4b. Short Tax Year

Check the applicable box for the reason for the short tax year. If the box for "Change in accounting period" is checked, the entity must have applied for approval to change its tax year unless certain conditions have been met. For more information, see Form 1128, Application To Adopt, Change, or Retain a Tax Year, and Pub. 538, Accounting Periods and Methods.

Line 5. Consolidated Return

Note. This is applicable to corporations only.

Only the common parent of a consolidated group can request an extension of time to file the group's consolidated return.

Attach a list of all members of the consolidated group showing the name, address, and EIN for each member of the group. If you file a paper return, you must provide this information using the following format: 8.5 x 11, 20 lb. white paper, 12 point font in Courier, Arial, or Times New Roman; black ink; one sided printing, and at least $\frac{1}{2}$ inch margin. Information is to be presented in a two column format, with the left column containing affiliates' names and addresses, and the right column containing the TIN with $\frac{1}{2}$ inch between the columns. There should be two blank lines between listed affiliates.

Generally, all members of a consolidated group must use the same taxable year as the common parent corporation. If, however, a particular member of a consolidated group is required to file a separate income tax return for a short period and seeks an extension of time to file the return, that member must file a separate Form 7004 for that period. See Regulations section 1.1502-76 for details.

Caution: Any member of either a controlled group of corporations or an affiliated group of corporations not joining in a consolidated return must file a separate Form 7004.

Note. Failure to list members of the affiliated group on an attachment may result in the group's inability to elect to file a consolidated return. See Regulations sections 301.9100-1 through 301.9100-3.

Line 6. Tentative Total Tax

Enter the total tax the entity expects to owe for the tax year including any nonrefundable credits. See the specific instructions for the applicable return to estimate the amount of the tentative tax. If you expect this amount to be zero, enter -0-.

Line 7. Total Payments and Credits

Enter the total payments and refundable credits. For more information about "write-in" payments and credits, see the instructions for the applicable return.

Line 8. Balance Due

Form 7004 does not extend the time to pay tax. If the entity is a corporation or affiliated group of corporations filing a consolidated return, the corporation must remit the amount of the unpaid tax liability shown on line 8 on or before the due date of the return.

Domestic corporations must deposit all income tax payments by using the Electronic Federal Tax Payment System (EFTPS) or with Form 8109, Federal Tax Deposit Coupon, by the due date of the return. If you file Form 7004 electronically, you can pay by Electronic Funds Withdrawal (EFW). See Form 8878-A. If the corporation expects to have a net operating loss carryback, the corporation can reduce the amount to be deposited to the extent of the overpayment resulting from the carryback, provided all other prior year tax liabilities have been fully paid and Form 1138, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, is filed with Form 7004.

Foreign corporations that maintain an office or place of business in the United States should pay their tax as described above for domestic corporations.

For foreign corporations that do not maintain an office or place of business in the United States and need to make a payment, see *Note* below.

A trust (Form 1041), electing large partnership (Form 1065-B), or REMIC (Form 1066) will be granted an extension even if it cannot pay the full amount shown on line 8. But it should pay as much as it can to limit the amount of penalties and interest it will owe. If the trust, electing large partnership, or REMIC needs to make a payment, see *Note* below.

If you are requesting an extension of time to file Form 1042, see the deposit rules in the instructions for the form to determine how payment must be made.

Note. On all checks or money orders, write the entity's taxpayer identification number (TIN), the type of tax return, and the tax year to which the payment applies. Make the check or money order payable to "United States Treasury."

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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

Where To File

IF the form is . . .	AND the settler is (or was at death) . . .	THEN file Form 7004 at: Internal Revenue Service Center
706-GS(D) & 706-GS(T)	A resident U.S. citizen, resident alien, nonresident U.S. citizen, or alien	Cincinnati, OH 45999-0045, or for private delivery service: 201 W. Rivercenter Blvd., Covington, KY 41011-1424

IF the form is . . .	AND your principal business, office, or agency is located in . . .	THEN file Form 7004 at: Internal Revenue Service Center
1041, 1120-H	Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	Cincinnati, OH 45999-0045
	Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	Ogden, UT 84201-0045
	A foreign country or U.S. possession	P.O. Box 409101, Ogden, UT 84409
1041-QFT, 8725, 8876	Any location	Cincinnati, OH 45999-0045
1042, 1120-F, 1120-FSC, 3520-A, 8804	Any location	P.O. Box 409101, Ogden, UT 84409
1066, 1120-C, 1120-PC	The United States	Ogden, UT 84201-0045
	A foreign country or U.S. possession	P.O. Box 409101, Ogden, UT 84409
990-C, 1041-N, 1065-B, 1120-POL	Any location	Ogden, UT 84409-0045
1065, 1120, 1120 (subchT), 1120-A, 1120-L, 1120-ND, 1120-REIT, 1120-RIC, 1120-S, 1120-SF, 8612, 8613	Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	And the total assets at the end of the tax year are: Less than \$10 million Cincinnati, OH 45999-0045; \$10 million or more Ogden, UT 84201-0045
	Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	Ogden, UT 84201-0045
	A foreign country or U.S. possession	P.O. Box 409101, Ogden, UT 84409
8831	Any location	Cincinnati, OH 45999-0045