

Note 9

ried forward to tax year for which extension was sought, eliminating any tax liability for that year, and Internal Revenue Service (IRS) did not determine that debtor owed taxes for that year until after adjustments were made to re-

turn and to returns from other years from which net operating losses were anticipated. In re Craddock, D.Colo.1995, 184 B.R. 974, reversed 149 F.3d 1249.

PART VII—PLACE FOR FILING RETURNS OR OTHER DOCUMENTS

→ § 6091. Place for filing returns or other documents

(a) **General rule.**—When not otherwise provided for by this title, the Secretary shall by regulations prescribe the place for the filing of any return, declaration, statement, or other document, or copies thereof, required by this title or by regulations.

(b) **Tax returns.**—In the case of returns of tax required under authority of part II of this subchapter—

(1) **Persons other than corporations.**—

(A) **General rule.**—Except as provided in subparagraph (B), a return (other than a corporation return) shall be made to the Secretary—

(i) in the internal revenue district in which is located the legal residence or principal place of business of the person making the return, or

(ii) at a service center serving the internal revenue district referred to in clause (i),

as the Secretary may by regulations designate.

(B) **Exception.**—Returns of—

(i) persons who have no legal residence or principal place of business in any internal revenue district,

(ii) citizens of the United States whose principal place of abode for the period with respect to which the return is filed is outside the United States,

(iii) persons who claim the benefits of section 911 (relating to citizens or residents of the United States living abroad), section 931 (relating to income from sources within Guam, American Samoa, or the Northern Mariana Islands), or section 933 (relating to income from sources within Puerto Rico),

(iv) nonresident alien persons, and

(v) persons with respect to whom an assessment was made under section 6851(a) or 6852(a) (relating to termination assessments) with respect to the taxable year,

shall be made at such place as the Secretary may by regulations designate.

(2) **Corporations.**—

(A) **General rule.**—Except as provided in subparagraph (B), a return of a corporation shall be made to the Secretary—

(i) in the internal revenue district in which is located the principal place of business or principal office or agency of the corporation, or

(ii) at a service center serving the internal revenue district referred to in clause (i),

as the Secretary may by regulations designate.

(B) **Exception.**—Returns of—

(i) corporations which have no principal place of business or principal office or agency in any internal revenue district,

(ii) corporations which claim the benefits of section 936 (relating to possession tax credit), and¹

(iii) foreign corporations, and

(iv) corporations with respect to which an assessment was made under section 6851(a) (relating to termination assessments) with respect to the taxable year,

shall be made at such place as the Secretary may by regulations designate.

(3) **Estate tax returns.**—

(A) General rule.—Except as provided in subparagraph (B), returns of estate tax required under section 6018 shall be made to the Secretary—

(i) in the internal revenue district in which was the domicile of the decedent at the time of his death, or

(ii) at a service center serving the internal revenue district referred to in clause (i), as the Secretary may by regulations designate.

(B) Exception.—If the domicile of the decedent was not in an internal revenue district, or if he had no domicile, the estate tax return required under section 6018 shall be made at such place as the Secretary may by regulations designate.

(4) Hand-carried returns.—Notwithstanding paragraph (1), (2), or (3), a return to which paragraph (1)(A), (2)(A), or (3)(A) would apply, but for this paragraph, which is made to the Secretary by hand-carrying shall, under regulations prescribed by the Secretary, be made in the internal revenue district referred to in paragraph (1)(A)(i), (2)(A)(i), or (3)(A)(i), as the case may be.

(5) Exceptional cases.—Notwithstanding paragraph (1), (2), (3), or (4) of this subsection, the Secretary may permit a return to be filed in any internal revenue district, and may require the return of any officer or employee of the Treasury Department to be filed in any internal revenue district selected by the Secretary.

(6) Alcohol, tobacco, and firearms returns, etc.—In the case of any return of tax imposed by section 4181 or subtitle E (relating to taxes on alcohol, tobacco, and firearms), subsection (a) shall apply (and this subsection shall not apply).

(Aug. 16, 1954, c. 736, 68A Stat. 752; Nov. 2, 1966, Pub.L. 89-713, § 1(a), 80 Stat. 1107; Dec. 31, 1970, Pub.L. 91-614, Title I, § 101(i), 84 Stat. 1838; Oct. 4, 1976, Pub.L. 94-455, Title X, §§ 1051(h)(4), 1052(c)(6), 1053(d)(4), Title XII, § 1204(c)(3), Title XIX, § 1906(b)(13)(A), 90 Stat. 1647-1649, 1697, 1834; Nov. 8, 1978, Pub.L. 95-615, Title II, § 202(g)(5), formerly §§ 202(f)(5), 207(b), 92 Stat. 3100, 3108, renumbered Apr. 1, 1980, Pub.L. 96-222, Title I, § 108(a)(1)(A), 94 Stat. 223; Aug. 13, 1981, Pub.L. 97-34, Title I, §§ 111(b)(3), 112(b)(6), 95 Stat. 194, 195; Oct. 22, 1986, Pub.L. 99-514, Title XII, § 1272(d)(10), Title XVIII, § 1879(r)(1), 100 Stat. 2594, 2912; Dec. 22, 1987, Pub.L. 100-203, Title X, § 10713(b)(2)(A), 101 Stat. 1330-470; Dec. 19, 1989, Pub.L. 101-239, Title VII, § 7841(f), 103 Stat. 2429.)

¹ So in original. Word "and" is probably superfluous.

HISTORICAL AND STATUTORY NOTES

Revision Notes and Legislative Reports

1989 Act. House Report No. 101-247, House Conference Report No. 101-386, and Statement by President, see 1989 U.S. Code Cong. and Adm. News, p. 2017.

Amendments

1989 Amendment. Subsec. (b)(6). Pub.L. 101-239, § 7841(f), inserted reference to section 4181.

LIBRARY REFERENCES

Encyclopedias

Place for filing returns in general, see C.J.S. Internal Revenue § 1044.

33 Am Jur 2d, Federal Taxation (1995) ¶¶ 1708, 2653, 3104.

33 Am Jur 2d, Federal Taxation (1996) ¶¶ 1708, 2653, 3104.

33A Am Jur 2d, Federal Taxation (1996) ¶ 5954.

33A Am Jur 2d, Federal Taxation (1995) ¶ 5814.

34A Am Jur 2d, Federal Taxation (1995) ¶¶ 148,660, 148,661, 183,064, 183,065.

Texts and Treatises

Requirement that corporate income tax returns be filed where corporation has principal place of business, see Wright, Miller & Cooper, Federal Practice and Procedure: Jurisdiction 2d § 3625.

1 Fed Proc L Ed, Access to District Courts § 1142.

20 Fed Proc L Ed, Internal Revenue § 48:1.

5 Soc Sec LP, Taxes § 70:26.

1 Employee Ben Comp Coord, Defined Benefit Pension Plans ¶ 2,305.

1 Employee Ben Comp Coord, Money Purchase Pension Plans ¶ 4,305.

2 Employee Ben Comp Coord, Profit Sharing Plans; Stock Bonus Plans; Thrift Plans ¶ 6,305.

2 Partnership & S Corp Coord, Partnerships ¶ 29,002.

3 Employee Ben Comp Coord, Individual Retirement Plans (IRAs) ¶ 14,273.

3 Employee Ben Comp Coord, Government, Church and Similar Plans ¶ 16,306.

3 Employee Ben Comp Coord, Employee Welfare Benefit Plans ¶ 18,256.

3 Employee Ben Comp Coord, Other Non-qualified Plans ¶ 20,252.

3 Estate Plan & Tax Coord. Gift Tax ¶¶ 48,518, 48,660, 48,661.

5 Estate Plan & Tax Coord, Estate Tax Returns ¶¶ 83,064, 83,065, 83,071.

23 Fed Tax Coord 2d ¶ S-6300-6323.

24 Fed Tax Coord 2d ¶ T-10,801, 10,802.

2 Partnership & S Corp Coord, S Corporations ¶ 38,005.