



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 31

[REG-128483-15]

RIN 1545-BN12

Return Due Date and Extended Due Date Changes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations that update the due dates and extensions of time to file certain tax returns and information returns. The text of those regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by **[INSERT DATE 90 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-128483-15), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-128483-15), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-128483-15).

FOR FURTHER INFORMATION CONTACT: Concerning these proposed regulations,

Jonathan R. Black, (202) 317-6845; concerning submissions of comments and/or requests for a hearing, Regina Johnson (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend 26 CFR parts 1 and 31. The temporary regulations update the due dates for the income tax returns of corporations and partnerships to reflect section 2006(a) of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 (the Surface Transportation Act), Public Law No. 114-41, 129 Stat. 443 (2015), which amended section 6072 of the Internal Revenue Code. Additionally, the temporary regulations change the duration of automatic extensions of time to file certain tax returns and information returns. The temporary regulations also update the information return due dates to reflect section 201 of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act), Public Law No. 114-113, Div. Q, 129 Stat. 2242 (2015). The text of those temporary regulations also serves as the text of these proposed regulations, except that the proposed regulations are proposed to be applicable for returns filed on or after the date a Treasury Decision incorporating them as final regulations is published in the **Federal Register**. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

Special Analysis

Certain IRS regulations, including these, are exempt from the requirements of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory assessment is not required. These regulations do not impose a

collection of information on small entities, therefore the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. These regulations only update the due dates and extensions of time to file certain collections of information and include some existing regulatory language concerning collections of information that affect small entities for the convenience of the reader. Pursuant to section 7805(f) of the Internal Revenue Code, these proposed regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on the impact on small businesses.

Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in the preamble under the “ADDRESSES” heading. Treasury and the IRS request comments on all aspects of the proposed regulations. All comments submitted will be made available at www.regulations.gov or upon request. A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Jonathan R. Black of the Office of the Associate Chief Counsel (Procedure and Administration).

List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

Proposed Amendments to the Regulations

Accordingly, 26 CFR parts 1 and 31 are proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Revise paragraph (b)(2)(v)(C) and add paragraph (g) to §1.1446-3 to read as follows:

§1.1446-3 Time and manner of calculating and paying over the 1446 tax.

* * * * *

(b) * * *

(2) * * *

(v) * * *

(C) [The text of proposed §1.1446-3(b)(2)(v)(C) is the same as the text of §1.1446-3T(b)(2)(v)(C) published elsewhere in this issue of the **Federal Register**].

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(g) Applicability date. The requirements of paragraph (b)(2)(v)(C) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 3. Revise paragraph (a)(1) and add paragraph (c) to §1.6012-6 to read as follows:

§1.6012-6 Returns by political organizations.

(a) * * * (1) [The text of proposed §1.6012-6(a)(1) is the same as the text of §1.6012-6T(a)(1) published elsewhere in this issue of the **Federal Register**].

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(c) Applicability date. The requirements of paragraph (a)(1) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 4. Revise paragraphs (e)(2) and (f) of §1.6031(a)-1 to read as follows:

§1.6031(a)-1 Return of partnership income.

* * * * *

(e) * * *

(2) [The text of proposed §1.6031(a)-1(e)(2) is the same as the text of §1.6031(a)-1T(e)(2) published elsewhere in this issue of the **Federal Register**].

* * * * *

(f) Applicability date. The requirements of paragraph (e)(2) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 5. Revise §1.6032-1 to read as follows:

§1.6032-1 Returns of banks with respect to common trust funds.

(a) [The text of proposed §1.6032-1(a) is the same as the text of §1.6032-1T(a) published elsewhere in this issue of the **Federal Register**].

(b) The requirements of paragraph (a) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 6. Revise paragraphs (e) and (k) of §1.6033-2 to read as follows:

§1.6033-2 Returns by exempt organizations (taxable years beginning after December 31, 1969) and returns by certain nonexempt organizations (taxable years beginning after December 31, 1980).

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(e) [The text of proposed §1.6033-2(e) is the same as the text of §1.6033-2T(e) published elsewhere in this issue of the **Federal Register**].

* * * * *

(k) Applicability date. The requirements of paragraph (e) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 7. Revise paragraph (a)(3)(ii) and add paragraph (d) to §1.6041-2 to read as follows:

§1.6041-2 Return of information as to payments to employees.

(a) * * *

(3) * * *

(ii) [The text of proposed §1.6041-2(a)(3)(ii) is the same as the text of §1.6041-2T(a)(3)(ii) published elsewhere in this issue of the **Federal Register**].

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(d) Applicability date. The requirements of paragraph (a)(3)(ii) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 8. Revise §1.6041-6 to read as follows:

§1.6041-6 Returns made on Forms 1096 and 1099 under section 6041; contents and time and place for filing.

(a) and (b) [The text of proposed §1.6041-6(a) and (b) is the same as the text of §1.6041-6T(a) and (b) published elsewhere in this issue of the **Federal Register**].

(c) Applicability date. The requirements of paragraphs (a) and (b) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 9. Revise paragraphs (a) and (d)(1) and (2) and add paragraph (g) to §1.6072-2 to read as follows:

§1.6072-2 Time for filing returns of corporations.

(a) [The text of proposed §1.6072-2(a) is the same as the text of §1.6072-2T(a) published elsewhere in this issue of the **Federal Register**].

* * * * *

(d) * * *

(1) and (2) [The text of proposed §1.6072-2(d)(1) and (2) is the same as the text of §1.6072-2T(d)(1) and (2) published elsewhere in this issue of the **Federal Register**].

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(g) Applicability date. The requirements of paragraphs (a) and (d)(1) and (2) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 10. Revise paragraphs (a) and (c) of §1.6081-1 to read as follows:

§1.6081-1 Extension of time for filing returns.

(a) [The text of proposed §1.6081-1(a) is the same as the text of §1.6081-1T(a) published elsewhere in this issue of the **Federal Register**].

* * * * *

(c) Applicability dates. The requirements of paragraph (a) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 11. Revise paragraphs (a)(1) and (h) of §1.6081-2 to read as follows:

§1.6081-2 Automatic extension of time to file certain returns filed by partnerships.

(a) * * * (1) [The text of proposed §1.6081-2(a)(1) is the same as the text of §1.6081-2T(a)(1) published elsewhere in this issue of the **Federal Register**].

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(h) Applicability date. The requirements of paragraph (a)(1) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 12. Revise the introductory text of paragraph (a), redesignate paragraph (e) as paragraph (g), revise newly redesignated paragraph (g), and add paragraphs (e) and (f) to §1.6081-3 to read as follows:

§1.6081-3 Automatic extension of time for filing corporation income tax returns.

(a) [The text of the introductory text of proposed §1.6081-3(a) is the same as the text of the introductory text of §1.6081-3T(a) published elsewhere in this issue of the **Federal Register**].

* * * * *

(e) and (f) [The text of proposed §1.6081-3(e) and (f) is the same as the text of §1.6081-3T(e) and (f) published elsewhere in this issue of the **Federal Register**].

(g) Applicability date. The requirements of paragraphs (a), (e), and (f) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal**

Register.

Par. 13. Revise paragraphs (a)(1) and (f) of §1.6081-5 to read as follows:

§1.6081-5 Extensions of time in the case of certain partnerships, corporations and U.S. citizens and residents.

(a) * * *

(1) [The text of proposed §1.6081-5(a)(1) is the same as the text of §1.6081-5T(a)(1) published elsewhere in this issue of the **Federal Register**].

* * * * *

(f) Applicability date. The requirements of paragraph (a)(1) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 14. Revise paragraphs (a)(1) and (g) of §1.6081-6 to read as follows:

§1.6081-6 Automatic extension of time to file estate or trust income tax return.

(a) * * * (1) [The text of proposed §1.6081-6(a)(1) is the same as the text of §1.6081-6T(a)(1) published elsewhere in this issue of the **Federal Register**].

* * * * *

(g) Applicability date. The requirements of paragraph (a)(1) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Par. 15. Revise the section heading and paragraphs (a), (b)(1) and (3), and (c) through (f) of §1.6081-9 to read as follows:

§1.6081-9 Automatic extension of time to file exempt or political organization returns.

(a) [The text of proposed §1.6081-9(a) is the same as the text of §1.6081-9T(a) published elsewhere in this issue of the **Federal Register**].

(b) * * *

(1) [The text of proposed §1.6081-9(b)(1) is the same as the text of §1.6081-9T(b)(1) published elsewhere in this issue of the **Federal Register**].

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(3) [The text of proposed §1.6081-9(b)(3) is the same as the text of §1.6081-9T(b)(3) published elsewhere in this issue of the **Federal Register**].

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(c) through (e) [The text of proposed §1.6081-9(c) through (e) is the same as the text of §1.6081-9T(c) through (e) published elsewhere in this issue of the **Federal Register**].

(f) Applicability date. The requirements of paragraphs (a), (b)(1) and (3), and (c) through (e) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

PART 31— EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT THE SOURCE

Par. 16. The authority citation for part 31 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 17. Revise paragraph (a)(3) and add paragraph (g) to §31.6071(a)-1 to read as follows:

§31.6071(a)-1 Time for filing returns and other documents.

(a) * * *

(3) [The text of proposed §31.6071(a)-1(a)(3) is the same as the text of §31.6071(a)-1T(a)(3) published elsewhere in this issue of the **Federal Register**]

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(g) Applicability date. The requirements of paragraph (a)(3) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the **Federal Register**.

Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

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