

TITLE 26 - INTERNAL REVENUE CODE**Subtitle F - Procedure and Administration****CHAPTER 61 - INFORMATION AND RETURNS****Subchapter A - Returns and Records****PART V - TIME FOR FILING RETURNS AND OTHER DOCUMENTS****§ 6072. Time for filing income tax returns****(a) General rule**

In the case of returns under section 6012, 6013, 6017, or 6031 (relating to income tax under subtitle A), returns made on the basis of the calendar year shall be filed on or before the 15th day of April following the close of the calendar year and returns made on the basis of a fiscal year shall be filed on or before the 15th day of the fourth month following the close of the fiscal year, except as otherwise provided in the following subsections of this section.

(b) Returns of corporations

Returns of corporations under section 6012 made on the basis of the calendar year shall be filed on or before the 15th day of March following the close of the calendar year, and such returns made on the basis of a fiscal year shall be filed on or before the 15th day of the third month following the close of the fiscal year. Returns required for a taxable year by section 6011 (e)(2) (relating to returns of a DISC) shall be filed on or before the fifteenth day of the ninth month following the close of the taxable year.

(c) Returns by certain nonresident alien individuals and foreign corporations

Returns made by nonresident alien individuals (other than those whose wages are subject to withholding under chapter 24) and foreign corporations (other than those having an office or place of business in the United States or a former FSC (as defined in section 922 as in effect before its repeal by the FSC Repeal and Extraterritorial Income Exclusion Act of 2000)) under section 6012 on the basis of a calendar year shall be filed on or before the 15th day of June following the close of the calendar year and such returns made on the basis of a fiscal year shall be filed on or before the 15th day of the 6th month following the close of the fiscal year.

(d) Returns of cooperative associations

In the case of an income tax return of—

- (1) an exempt cooperative association described in section 1381 (a)(1), or
- (2) an organization described in section 1381 (a)(2) which is under an obligation to pay patronage dividends (as defined in section 1388 (a)) in an amount equal to at least 50 percent of its net earnings from business done with or for its patrons, or which paid patronage dividends in such an amount out of the net earnings from business done with or for patrons during the most recent taxable year for which it had such net earnings,

a return made on the basis of a calendar year shall be filed on or before the 15th day of September following the close of the calendar year, and a return made on the basis of a fiscal year shall be filed on or before the 15th day of the 9th month following the close of the fiscal year.

(e) Organizations exempt from taxation under section 501 (a)

In the case of an income tax return of an organization exempt from taxation under section 501 (a) (other than an employees' trust described in section 401 (a)), a return shall be filed on or before the 15th day of the 5th month following the close of the taxable year.

(Aug. 16, 1954, ch. 736, 68A Stat. 749; Pub. L. 87–834, § 17(b)(3), Oct. 16, 1962, 76 Stat. 1051; Pub. L. 92–178, title V, § 504(b), Dec. 10, 1971, 85 Stat. 551; Pub. L. 94–455, title X, § 1053(d)(3), title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1649, 1834; Pub. L. 95–628, § 6(a), Nov. 10, 1978, 92 Stat. 3630; Pub. L. 98–369, div. A, title VIII, § 801(d)(13), July 18, 1984, 98 Stat. 997; Pub. L. 110–172, § 11(g)(20), Dec. 29, 2007, 121 Stat. 2491.)

References in Text

The FSC Repeal and Extraterritorial Income Exclusion Act of 2000, referred to in subsec. (c), is Pub. L. 106–519, Nov. 15, 2000, 114 Stat. 2423. For complete classification of this Act to the Code, see Short Title of 2000 Amendments note set out under section 1 of this title and Tables.

Amendments

2007—Subsec. (c). Pub. L. 110–172 substituted “a former FSC (as defined in section 922 as in effect before its repeal by the FSC Repeal and Extraterritorial Income Exclusion Act of 2000)” for “a FSC or former FSC”.

1984—Subsec. (c). Pub. L. 98–369 inserted “or a FSC or former FSC” after “United States”.

1978—Subsec. (e). Pub. L. 95–628 added subsec. (e).

1976—Subsec. (e). Pub. L. 94–455, § 1053(d)(3), struck out subsec. (e) which related to income tax due dates postponed in the case of China Trade Act corporations.

Pub. L. 94–455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

1971—Subsec. (b). Pub. L. 92–178 required returns of a DISC to be filed on or before the fifteenth day of the ninth month following the close of the taxable year.

1962—Subsec. (d). Pub. L. 87–834 substituted provisions relating to returns by an exempt cooperative association described in section 1381 (a)(1), or by an organization described in section 1381 (a)(2) which is under an obligation to pay patronage dividends in an amount equal to at least 50 percent of its net earnings from business done with or for its patrons, or which paid patronage dividends in such an amount out of the net earnings from business done with or for patrons during the most recent taxable year for which it had such net earnings for provisions which related to returns of exempt cooperative associations taxable under the provisions of section 522.

Effective Date of 1984 Amendment

Amendment by Pub. L. 98–369 applicable to transactions after Dec. 31, 1984, in taxable years ending after such date, see section 805(a)(1) of Pub. L. 98–369, as amended, set out as a note under section 245 of this title.

Effective Date of 1978 Amendment

Section 6(b) of Pub. L. 95–628 provided that: “The amendment made by subsection (a) [amending this section] shall apply to returns for taxable years beginning after the date of the enactment of this Act [Nov. 10, 1978].”

Effective Date of 1976 Amendment

Amendment by section 1053(d)(3) of Pub. L. 94–455 applicable with respect to taxable years beginning after Dec. 31, 1977, see section 1053(e) of Pub. L. 94–455, set out as a note under section 1504 of this title.

Effective Date of 1971 Amendment

Amendment by Pub. L. 92–178 applicable with respect to taxable years ending after Dec. 31, 1971, except that a corporation may not be a DISC for any taxable year beginning before Jan. 1, 1972, see section 507 of Pub. L. 92–178, set out as an Effective Date note under section 991 of this title.

Effective Date of 1962 Amendment

Amendment by Pub. L. 87–834 applicable to taxable years of organizations described in section 1381 (a) of this title beginning after Dec. 31, 1962, except as otherwise provided, see section 17(c) of Pub. L. 87–834, set out as an Effective Date note under section 1381 of this title.

Filing of Income Tax Returns for 1958 by Life Insurance Companies

Pub. L. 86–69, § 3(i), June 25, 1959, 73 Stat. 140, required every life insurance company subject to the tax imposed by section 802 (a) of this title to make a return after June 25, 1959, and on or before Sept. 15, 1959, which return was to constitute the return for such taxable year for all purposes of this title, and no return filed pursuant to section 801 et seq. of this title, relating to life insurance companies, on or before June 25, 1959, was to be considered for any such purposes as a return for such taxable year.