

Administration for comment on their impact on small business.

### Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (preferably a signed original and 8 copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department request comments on the clarity of the proposed rules and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits written or electronic 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 the regulations is Charles A. Hall of the Office of Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division).

### List of Subjects

#### 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### 26 CFR Part 25

Gift 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.

#### 26 CFR Part 53

Excise taxes, Foundations, Investments, Lobbying, Reporting and recordkeeping requirements.

#### 26 CFR Part 55

Excise taxes, Investments, Reporting and recordkeeping requirements.

#### 26 CFR Part 156

Excise taxes, Reporting and recordkeeping requirements.

### Proposed Amendments to the Regulations

Accordingly, 26 CFR parts 1, 25, 31, 53, 55, and 156 are proposed to be amended as follows:

#### PART 1—INCOME TAXES

**Paragraph 1.** The authority citation for part 1 is amended by adding entries in numerical order to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 1.6081–8 also issued under 26 U.S.C. 6081(a).  
Section 1.6081–9 also issued under 26 U.S.C. 6081(a). \* \* \*

**Par. 2.** Section 1.6081–1 is amended by revising paragraph (a) to read as follows:

#### § 1.6081–1 Extension of time for filing returns.

(a) *In general.* The Commissioner is authorized to grant a reasonable extension of time for filing any return, declaration, statement, or other document which relates to any tax imposed by subtitle A of the Code and which is required under the provisions of subtitle A or F of the Code or the regulations thereunder. However, other than in the case of taxpayers who are abroad, such extensions of time shall not be granted for more than 6 months, and the extension of time for filing the return of a DISC (as defined in section 992(a)), as specified in section 6072(b), shall not be granted. An extension of time for filing an income tax return shall not operate to extend the time for the payment of the tax or any installment thereof unless specified to the contrary in the extension. For rules relating to extensions of time for paying tax, see § 1.6161–1.

\* \* \* \* \*

**Par. 3.** Section 1.6081–8 is added to read as follows:

#### § 1.6081–8 Automatic extension of time to file certain information returns.

[The text of proposed § 1.6081–8 is the same as the text of § 1.6081–8T published elsewhere in this issue of the **Federal Register**.]

**Par. 4.** Section 1.6081–9 is added to read as follows:

#### § 1.6081–9 Automatic extension of time to file exempt organization returns.

[The text of proposed § 1.6081–9 is the same as the text of § 1.6081–9T published

elsewhere in this issue of the **Federal Register**.]

#### PART 25—GIFT TAX; GIFTS MADE AFTER DECEMBER 31, 1954

**Par. 5.** The authority citation for part 25 continues to read in part as follows:

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

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

**Par. 6.** The authority citation for part 31 continues to read in part as follows:

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

**Par. 7.** In § 31.6081(a)–1, paragraph(a)(2)(i) is revised to read as follows:

#### § 31.6081(a)–1 Extensions of time for filing returns and other documents.

(a) \* \* \*

(2) \* \* \* (i) [The text of proposed § 31.6081(a)–1(a)(2)(i) is the same as the text of § 31.6081(a)–1T(a)(2)(i) published elsewhere in this issue of the **Federal Register**.]

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#### PART 53—FOUNDATION AND SIMILAR EXCISE TAXES

**Par. 8.** The authority citation for part 53 continues to read as follows:

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

#### PART 55—EXCISE TAX ON REAL ESTATE INVESTMENT TRUSTS AND REGULATED INVESTMENT COMPANIES

**Par. 9.** The first sentence of the authority citation for part 55 is revised to read as follows:

**Authority:** 26 U.S.C. 6001, 6011, 6071, 6091, and 7805. \* \* \*

#### PART 156—EXCISE TAX ON GREENMAIL

**Par. 10.** The authority citation for part 156 is revised to read as follows:

**Authority:** 26 U.S.C. 6001, 6011, 6061, 6071, 6091, 6161, and 7805.

**Par. 11.** In the list below, for each section indicated in the left column, remove the language in the middle column and add the language in the right column in its place:

Section	Remove	Add
1.6081–2(f), first sentence .....	District director, including the Assistant Commissioner (International), or the director of a service center.	Commissioner.