

IRM PROCEDURAL UPDATE

DATE: 12/09/2024

NUMBER: ts-03-1224-1191

SUBJECT: Time Frames for Forms 1041-N and 1041-QFT

AFFECTED IRM(s)/SUBSECTION(s): 3.11.212

CHANGE(s):

IRM 3.11.212.2.1(1) Added extension time frame for 1041-N and 1041-QFT to the Exception.

(1) Under normal circumstances, an extension of time to file can legally be granted for no longer than a total of 6 months from the due date of the return. IRC 6081(a) and Treas. Reg. Section 1.6081-1(a) states an extension of time to file generally shall not be granted for more than 6 months from the due date of the return required to be filed.

Exception: The maximum extension time for Form 1120 C Corporations (other than Form 1120-POL and Form 1120-S) with fiscal years ending June 30 is 7 months from the due date of the return. The maximum extension time for Form 1041, U.S. Income Tax Return for Estates and Trusts, (other than bankruptcy estate, 1041-N and 1041-QFT which are 6 months), is 5¹/₂ months from the due date of the return.

IRM 3.11.212.8.1(4) Added extension time frame for 1041-N and 1041-QFT.

(4) Form 1041 extension requests receive a 5¹/₂-month extension, Except 1041 bankruptcy estate, 1041-N and 1041-QFT which are 6 months.