Form **8736**
(Rev. October 2003)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts

► **File a separate application for each return.**

OMB No. 1545-1054

Type or print. **File by the due date for filing the return for which an extension is requested. See instructions.**	Name	**Employer identification number**
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, and country. Follow the country's practice for entering the postal code.	

1 I request an automatic **3-month** extension of time to file (check only one):
☐ Form 1041 ☐ Form 1041-N ☐ Form 1041-QFT ☐ Form 1065 ☐ Form 1065-B ☐ Form 1066

2 If the entity does not have an office or place of business in the United States, check this box . . . . . ► ☐

3a For calendar year 20____ , or other tax year beginning _____ , 20____ , and ending _____ , 20____

b If this tax year is for less than 12 months, check reason:
☐ Initial return ☐ Final return ☐ Change in accounting period

4 If this extension is requested for Form 1041, 1041-N, 1041-QFT, 1065-B, or 1066, enter the following amounts:

a Tentative total tax from Form 1041, 1041-N, 1041-QFT, 1065-B, or 1066 (see instructions) . . . . $ _____

b Refundable credits and estimated tax payments, including any prior year overpayment allowed as a credit, from Form 1041, 1041-N, 1041-QFT, or 1065-B (see instructions). REMICs, enter -0- . . . $ _____

c **Balance due.** Subtract line 4b from line 4a. If zero or less, enter -0-. Enclose payment, if any, with Form 8736 (see instructions) . . . . . ► $

Caution: *Interest will be charged on any tax not paid by the regular due date of Forms 1041, 1041-N, 1041-QFT, 1065-B, and 1066 from the due date until the tax is paid.*

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 8736 to request an automatic 3-month extension of time to file a return for:

- Trusts filing **Form 1041,** U.S. Income Tax Return for Estates and Trusts, **Form 1041-N,** U.S. Income Tax Return for Electing Alaska Native Settlement Trusts, or **Form 1041-QFT,** U.S. Income Tax Return for Qualified Funeral Trusts.
- Partnerships filing **Form 1065,** U.S. Return of Partnership Income, or **Form 1065-B,** U.S. Return of Income for Electing Large Partnerships.
- Real estate mortgage investment conduits filing **Form 1066,** U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.

If allowed, the automatic extension will extend the due date of the return to the 15th day of the 3rd month following the month in which the regular due date falls. The automatic 3-month extension period includes any 2-month extension granted under Regulations section 1.6081-5 to certain foreign partnerships.

Note: *An estate filing Form 1041 should not file this form. Instead, it should request an extension using* ***Form 2758,*** *Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns.*

The extension will be allowed if you complete Form 8736 properly, make a proper estimate of the tax on line 4a (if applicable), and file the form on time. We will notify you only if your request for an extension is not allowed.

For most partnerships, trusts, and REMICs, an automatic extension will extend the due date of the return to July 15th of the year following the close of the calendar year.

When To File

File Form 8736 by the regular due date of the return for which an extension is requested (or, in the case of certain foreign partnerships, by the expiration date of any extension of time to file granted under Regulations section 1.6081-5). The regular due date is generally the 15th day of the 4th month following the close of the entity's tax year.

Additional Extension of Time To File

If Form 8736 has already been filed but more time is needed, file **Form 8800,** Application for Additional Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts. Except in cases of undue hardship, do not file Form 8800 unless Form 8736 has already been filed. Before an additional extension can be granted, the entity must show reasonable cause for the additional time needed to file.

Ask for the additional extension early so that if it is denied the return can still be filed on time.

Where To File

File Form 8736 with the Internal Revenue Service Center where the entity will file its return.

No Blanket Requests

File a separate Form 8736 for each return for which you are requesting an extension of time to file. This extension will apply only to the specific return checked on line 1. It does not extend the time for filing any related returns. For example, an automatic extension of time to file Form 1065 will not apply to the income tax returns of the partners of the partnership.

Interest and Penalties

Forms 1041, 1041-N, 1041-QFT, 1065-B, and 1066. The following interest and penalties may be assessed:

Interest. Interest is charged on any tax not paid by the regular due date of the return from the due date until the tax is paid. It will be charged even if the entity has been granted an extension or has shown reasonable cause for not paying on time.

Late payment penalty. Form 8736 does not extend the time to pay any tax due. Generally, a penalty of ½ of 1% of any tax not paid by the due date is charged for each month or part of a month that the tax remains unpaid. The penalty cannot exceed 25% of the amount due. The penalty will not be charged if the entity can show reasonable cause for not paying on time.

Late filing penalty. A penalty is charged if the return is filed after the due date (including extensions) unless the entity can show reasonable cause for not filing on time. The penalty is 5% of the tax not paid by the regular due date (even if an extension of time to pay has been granted) for each month or part of a month that the return is late, up to a maximum of 25% of the unpaid tax. If the return is more than 60 days late, the minimum penalty is $100 or the balance of the tax due on the return, whichever is smaller.

Forms 1065, 1065-B, and 1066. A penalty may be assessed against the partnership (or REMIC) if it is required to file a return, but **(a)** fails to file it on time, including extensions, or **(b)** files a return that fails to show all the information required, unless the entity can show reasonable cause for not filing on time. The penalty is $50 for each month or part of a month (for a maximum of 5 months) the failure continues multiplied by the total number of partners (or residual interest holders) in the partnership (or REMIC) during any part of the partnership's (or REMIC's) tax year. See the instructions for Form 1065, 1065-B, or 1066 for more information.

Specific Instructions

Address

Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the entity has a P.O. box, show the box number instead of the street address.

If the mailing address has changed since the entity filed its last return, use **Form 8822,** Change of Address, to notify the IRS of the change. A new address shown on Form 8736 will not update the entity's record.

Line 1

Check the box for the form filed by the entity for which an extension is requested. A separate Form 8736 must be filed for each return. Check only one box.

Line 3b

Change in accounting period. Generally, a partnership must conform its tax year to the tax year of a majority of its partners, unless the partnership can establish a business purpose for a different period or makes a section 444 election. See **Pub. 538,** Accounting Periods and Methods, for details. REMICs and trusts (other than trusts exempt under section 501(a), section 4947(a)(1) nonexempt charitable trusts, and trusts treated as wholly owned by a grantor) must use a calendar tax year.

Line 4a

Enter the total tax that the trust, electing large partnership, or REMIC expects to owe for the tax year. The total tax for the trust consists of the regular income tax on the taxable income of the trust, plus other taxes, less allowable nonrefundable credits, plus recapture taxes and alternative minimum tax. The tax on Form 1065-B consists of tax due from recapture of the investment and low-income housing credits. The total tax for REMICs consists of the sum of the tax on net income from prohibited transactions, the tax on net income from foreclosure property, and the tax on contributions after the startup day.

Line 4b

For a trust, include in the amount entered on line 4b all estimated tax payments, any overpayment from the prior year that was applied to the current year, any refundable credits, and all Federal income tax withheld. For an electing large partnership, include any credit for Federal tax paid on fuels and the credit for tax paid on undistributed long-term capital gains shown on **Form 2439,** Notice to Shareholder of Undistributed Long-Term Capital Gains.

Line 4c

A trust, electing large partnership, or REMIC can still get an extension even if it cannot pay the full amount shown on line 4c. But it should pay as much as it can to limit the amount of interest it will owe. Also, a late payment penalty may be charged on the unpaid tax from the regular due date of its return. If the trust, electing large partnership, or REMIC makes a payment, make the check or money order payable to "United States Treasury." Write its employer identification number, tax year to which the payment applies, and "Form 8736" on the payment. Enclose, but do not staple or attach, the payment with Form 8736.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	2 hr., 23 min.
Learning about the law or the form	47 min.
Preparing, copying, assembling, and sending the form to the IRS	52 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send Form 8736 to this address. Instead, see **Where To File** on page 1.