# Instructions for Form 7004

(Rev. December 2025)

**Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns**

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

## Future Developments

For the latest information about developments related to Form 7004 and its instructions, such as legislation enacted after they were published, go to *IRS.gov/Form7004*.

## What's New

**Paper Forms 708, 8924, and 8928 for tax year 2025.** Use a paper Form 7004 for tax year 2025 to request an extension of time to file for Forms 708, 8924, and 8928. Electronic filing of these forms will start in tax year 2026.

**Electronic payments.** The IRS recommends paying electronically whenever possible. Go to *IRS.gov/Pay* to see all your payment options. Also, see the instructions for Part II, line 8.

# General Instructions

## Purpose of Form

Use Form 7004 to request an automatic extension of time to file certain business income tax, information, and other returns. The extension will be granted if you complete Form 7004 properly, make a proper estimate of the tax (if applicable), file Form 7004 by the due date of the return for which the extension is requested, and pay any tax that is due.

**Note:** Do not use Form 7004 to request an automatic extension of time to file Form 1041-A. Instead, use Form 8868.

## When To File

Generally, Form 7004 must be filed on or before the due date of the applicable tax return. The due date of the return can be found in the instructions for the applicable return.

**Exceptions.** See the instructions for Part II, line 2, for foreign corporations with no office or place of business in the United States. See the instructions for Part II, line 4, for foreign and certain domestic corporations and for certain partnerships.

## How and Where To File

Form 7004 can be filed electronically for most returns. However, Form 7004 cannot be filed electronically for Forms 8612, 8613, 8725, 8831, 8876, or 706-GS(D). For details on electronic filing, go to *IRS.gov/Efile7004*. If you do not file electronically, file Form 7004 with the Internal Revenue Service Center at the applicable address for your return as shown in *Where To File*, later in the instructions.

**Caution:** If you file Form 7004 on paper and file your tax return electronically, your return may be processed before the extension is granted. This may result in a penalty notice.

**Signature.** No signature is required on this form.

## No Blanket Requests

File a separate Form 7004 for each return for which you are requesting an extension of time to file. This extension will apply only to the specific return identified on Part I, line 1. For consolidated group returns, see the instructions for Part II, line 3.

## Extension Period

The IRS will no longer send a notification that your extension has been approved. We will notify you only if your request for an extension is disallowed. Properly filing Form 7004 will automatically give you the maximum extension allowed from the due date of your return to file the return.

**Maximum extension period.** The automatic extension period for time to file is generally 6 months. Exceptions apply for certain filers of Form 1041 and for C corporations with tax years ending June 30.

- An estate (other than a bankruptcy estate) and a trust filing Form 1041 are eligible for an automatic 5 1/2-month extension of time to file.
- C corporations with tax years ending June 30 and beginning before January 1, 2026, are eligible for an automatic 7-month extension of time to file (6-month extension if filing Form 1120-POL). For tax years beginning in 2026, the automatic extension period is 6 months.

See the instructions for Part II, lines 2 and 4, for exceptions for foreign corporations, certain domestic corporations, and certain partnerships with books and records outside of the United States and Puerto Rico. See the instructions for the applicable return for its due date.

**Note:** A corporation with a short tax year ending anytime in June is treated as if the short tax year ended on June 30.

**Termination of extension period.** The IRS may terminate the automatic extension at any time by mailing a notice of termination to the entity or person that requested the extension. The notice will be mailed at least 10 days before the termination date given in the notice.

## Rounding Off to Whole Dollars

The entity can round off cents to whole dollars on its return and schedules. If the entity does round to whole dollars, it must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar (for example, $1.39 becomes $1 and $2.50 becomes $3). If two or more amounts must be added to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

## Payment of Tax

**Caution:** Form 7004 does not extend the time to pay any tax due.

Generally, payment of any balance due on Part II, line 8, is required by the due date of the return for which this extension is filed. See the instructions for Part II, line 8.

**Penalty for late filing of return.** Generally, a penalty is charged if a return is filed after the due date (including extensions) unless you can show reasonable cause for not filing on time.

**Penalty for late payment of tax.** Generally, a penalty of 1/2 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 you can show reasonable cause for not paying on time.

If a corporation is granted an extension of time to file a corporation income tax return, it will not be charged a late payment penalty if the tax shown on Part II, line 6 (or the amount of tax paid by the regular due date of the return), is at least 90% of the tax shown on the total tax line of your return, and the balance due shown on the return is paid by the extended due date.

**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 you have been granted an extension or have shown reasonable cause for not paying on time.

**Forms 1065 and 1066.** A penalty may be assessed against the partnership or real estate mortgage investment conduit (REMIC) if it is required to file a return but fails to file it on time, including extensions, or files a return that fails to show all the information required. The penalty can be waived if the entity can show reasonable cause for not filing on time. See the instructions for Forms 1065 and 1066 for more information.

**Reasonable cause.** If you receive a notice about a penalty after you file your return, send the IRS an explanation and we will determine if you meet reasonable-cause criteria. Do not attach an explanation when you file your return.

# Specific Instructions

**Name and identifying number.** If your name has changed since you filed your tax return for the previous year, enter on Form 7004 your name as you entered it on the previous year's income tax return. If the name entered on Form 7004 does not match the IRS database and/or the identifying number is incorrect, you will not have a valid extension. Enter your applicable employer identification number (EIN) or social security number (SSN).

**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 entitys address is outside the United States or its territories, enter in the space for "city, town, state, and ZIP code" the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

If the entity's mailing address has changed since you filed your last return, use Form 8822, Change of Address; or Form 8822-B, Change of Address or Responsible Party—Business, to notify the IRS of the change. A new address shown on Form 7004 will not update your record.

## Part I—Automatic Extension for Certain Business Income Tax, Information, and Other Returns

### Line 1

Enter the appropriate form code in the boxes on line 1 to indicate the type of return for which you are requesting an extension. See *Maximum extension period*, earlier.

If an association is electing to file Form 1120-H, U.S. Income Tax Return for Homeowners Association, it should file for an extension on Form 7004 using the original form type assigned to the entity. See the Instructions for Form 1120-H.

**Note:** The trustee of a trust required to file Form 1041-A must use Form 8868, instead of Form 7004, to request an extension of time to file.

## Part II—All Filers Must Complete This Part

### Line 2

Check the box on line 2 if you are requesting an extension of time to file for a foreign corporation that does not have an office or place of business in the United States. The entity must file Form 7004 by the due date of the return (the 15th day of the 6th month following the close of the tax year) to request an extension.

### Line 3

Only the common parent or agent of a consolidated group can request an extension of time to file the group's consolidated return.

Attach a list of all members of the consolidated group showing the name, address, and EIN for each member of the group. If you file a paper return, you must provide this information using the following format: 8.5 x 11, 20 lb. white paper; 12-point font in Courier, Arial, or Times New Roman; black ink; one-sided printing; and at least a one-half inch margin. Information is to be presented in a two-column format, with the left column containing

affiliates' names and addresses, and the right column containing the EIN with one-half inch between the columns. There should be two blank lines between listed affiliates.

Generally, all members of a consolidated group must use the same year as the common parent corporation. If, however, a particular member of a consolidated group is required to file a separate income tax return for a short period and seeks an extension of time to file the return, that member must file a separate Form 7004 for that period. See Regulations section 1.1502-76 for details.

**Caution:** Any member of either a controlled group of corporations or an affiliated group of corporations not joining in a consolidated return must file a separate Form 7004.

**Note:** Failure to list members of the affiliated group on an attachment may result in the group's inability to elect to file a consolidated return. However, see Regulations sections 301.9100-1 through 301.9100-3 for information about extensions of time for making elections.

### Line 4

Certain foreign and domestic corporations and certain partnerships are entitled to an automatic extension of time to file and pay under Regulations section 1.6081-5. These entities do not need to file Form 7004 to take this automatic extension and must file (or request an additional extension of time to file) and pay any balance due by the 15th day of the 6th month following the close of the tax year. This includes:

- Partnerships that keep their books and records outside the United States and Puerto Rico,
- A foreign corporation that maintains an office or place of business in the United States,
- A domestic corporation that transacts its business and keeps its books and records of account outside the United States and Puerto Rico, or
- A domestic corporation whose principal income is from sources within the territories of the United States.

Attach a statement to the entity's tax return stating that the entity qualifies for the extension to file and pay. If the entity is unable to file its return on or before the 15th day of the 6th month following the close of the tax year, check the box on line 4 of Form 7004 to request an additional extension of time to file (not an extension of time to pay). The additional extension period is 3 months for partnerships and S corporations and 4 months for C corporations and filers of Form 1120-POL.

### Line 5a

If you do not use a calendar year, complete the lines showing the beginning and ending dates for the tax year.

### Line 5b

Check the applicable box on line 5b for the reason for the short tax year.

If the box for "Change in accounting period" is checked, the entity must have applied for approval to change its tax year unless certain conditions have been met. For more information, see Form 1128; and Pub. 538, Accounting Periods and Methods. If you have a short tax year and none of the reasons listed apply, check the box for "Other" and attach a statement explaining the reason for the short tax year. Clearly explain the circumstances that caused the short tax year.

If Form 7004 is filed for a return covering a short tax year ending in June, see *Maximum extension period*, earlier.

### Line 6

Enter the total tax, including any nonrefundable credits, the entity expects to owe for the tax year. See the specific instructions for the applicable return to estimate the amount of the tentative tax. If you expect this amount to be zero, enter -0-.

### Line 7

Enter the total payments and refundable credits. For more information about "write-in" payments and credits, see the instructions for the applicable return.

### Line 8

Form 7004 does not extend the time to pay tax. If the entity is a corporation or affiliated group of corporations filing a consolidated return, the corporation must remit the amount of the unpaid tax liability shown on line 8 on or before the due date of the return.

Most entities must use electronic funds transfer (EFT) to make all federal tax deposits, including deposits for corporate income taxes. Generally, EFTs are made using the Electronic Federal Tax Payment System (EFTPS). To get more information about EFTPS or to enroll in EFTPS, go to *EFTPS.gov* or call 800-555-4477.

If the entity does not want to use EFTPS, it can arrange for its tax professional, financial institution, payroll service, or other trusted third party to make deposits on its behalf. See the instructions for the entity's tax return.

If you file Form 7004 electronically, you can pay by Electronic Funds Withdrawal (EFW). See Form 8878-A.

For more information on how to make payments and additional payment methods, go to *IRS.gov/Pay*.

If the corporation expects to have a net operating loss carryback, the corporation can reduce the amount to be deposited to the extent of the overpayment resulting from the carryback, provided all other prior-year tax liabilities have been fully paid and Form 1138 is filed with Form 7004.

Foreign corporations that maintain an office or place of business in the United States should pay their tax as described above. Foreign corporations that do not maintain an office or place of business in the United States, see the instructions for the corporation's applicable tax return (Form 1120-F or Form 1120-FSC) for information on depositing any tax due.

A trust (Form 1041) or REMIC (Form 1066) will be granted an extension even if it cannot pay the full amount shown on line 8. But it should pay as much as it can to limit the amount of penalties and interest it will owe.

If you are requesting an extension of time to file Form 1042, see the deposit rules in the Instructions for Form 1042 to determine how payment must be made.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. 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. This information is needed to process your application for the requested extension of time to file. You are not required to request an extension of time to file. However, if you do so, Internal Revenue Code sections 6001, 6011(a), 6081, and 6109 require you to provide the information requested on this form, including identification numbers. Failure to provide the information may delay or prevent processing your application; providing any false information may subject you to penalties.

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. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil or criminal litigation, and to cities, states, the District of Columbia, and U.S. territories and commonwealths for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business return. The estimated burden for all other taxpayers who file this form is shown below. The estimated average time is:

| | |
|---|---|
| **Recordkeeping** | 3 hr., 35 min. |
| **Learning about the law or the form** | 1 hr., 3 min. |
| **Preparing the form** | 2 hr., 6 min. |
| **Copying, assembling, and sending the form to the IRS** | 16 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 send us comments from *IRS.gov/FormComments*. Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this address. Instead, see *Where To File*, later.

## Where To File

| IF the form is . . . | AND the settler is (or was at death) . . . | THEN file Form 7004 at: | |
|---|---|---|---|
| 708,<br>706-GS(T),<br>706-GS(D) | A resident U.S. citizen, resident alien, nonresident U.S. citizen, or alien | Department of the Treasury<br>Internal Revenue Service<br>Kansas City, MO 64999-0019 | |
| **IF the form is . . .** | **AND your principal business, office, or agency is located in . . .** | **THEN file Form 7004 at:** | |
| 1041, 1120-H | Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin | Department of the Treasury<br>Internal Revenue Service<br>Kansas City, MO 64999-0019 | |
| | Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming | Department of the Treasury<br>Internal Revenue Service<br>Ogden, UT 84201-0045 | |
| | A foreign country or U.S. territory | Internal Revenue Service<br>P.O. Box 409101, Ogden, UT 84409 | |
| 1041-QFT,<br>8725, 8831,<br>8876, 8924, 8928 | Any location | Department of the Treasury<br>Internal Revenue Service<br>Kansas City, MO 64999-0019 | |
| 1042, 1120-F,<br>1120-FSC,<br>3520-A, 8804 | Any location | Internal Revenue Service<br>P.O. Box 409101, Ogden, UT 84409 | |
| 1066, 1120-C,<br>1120-PC | The United States | Department of the Treasury<br>Internal Revenue Service<br>Ogden, UT 84201-0045 | |
| | A foreign country or U.S. territory | Internal Revenue Service<br>P.O. Box 409101, Ogden, UT 84409 | |
| 1041-N, 1120-POL,<br>1120-L, 1120-ND,<br>1120-SF | Any location | Department of the Treasury<br>Internal Revenue Service<br>Ogden, UT 84409-0045 | |
| 1065, 1120, 1120-REIT,<br>1120-RIC, 1120-S, 8612,<br>8613 | Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin | **And the total assets at the end of the tax year are**,<br>Less than $10 million | Department of the Treasury<br>Internal Revenue Service<br>Kansas City, MO 64999-0019 |
| | | $10 million or more | Department of the Treasury<br>Internal Revenue Service<br>Ogden, UT 84201-0045 |
| | Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming | Department of the Treasury<br>Internal Revenue Service<br>Ogden, UT 84201-0045 | |
| 1065, 1120, 1120-L,<br>1120-ND, 1120-REIT,<br>1120-RIC, 1120-S,<br>1120-SF, 8612, 8613 | A foreign country or U.S. territory | Internal Revenue Service<br>P.O. Box 409101, Ogden, UT 84409 | |