Form **7004**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

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

File a separate application for each return.
Go to *www.irs.gov/Form7004* for instructions and the latest information.

OMB No. 1545-0233

Print or Type

Name	Identifying number
Number and street (If P.O. box, see instructions.)	Room or suite no.
City or town / State or province / Country	ZIP or foreign postal code

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I **Automatic Extension for Certain Business Income Tax, Information, and Other Returns.** See instructions.

1 Enter the form code for the return listed below that this application is for . . . . . ☐☐

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GSD	**01**	Form 1120-ND	**19**
Form 706-GST	**02**	Form 1120-ND (section 4951 taxes)	**20**
Form 708	**37**	Form 1120-PC	**21**
Form 1041 (bankruptcy estate only)	**03**	Form 1120-POL	**22**
Form 1041 (estate other than a bankruptcy estate)	**04**	Form 1120-REIT	**23**
Form 1041 (trust)	**05**	Form 1120-RIC	**24**
Form 1041-N	**06**	Form 1120-S	**25**
Form 1041-QFT	**07**	Form 1120-SF	**26**
Form 1042	**08**	Form 3520-A	**27**
Form 1065	**09**	Form 8612	**28**
Form 1066	**11**	Form 8613	**29**
Form 1120	**12**	Form 8725	**30**
Form 1120-C	**34**	Form 8804	**31**
Form 1120-F	**15**	Form 8831	**32**
Form 1120-FSC	**16**	Form 8876	**33**
Form 1120-H	**17**	Form 8924	**35**
Form 1120-L	**18**	Form 8928	**36**

Part II **All Filers Must Complete This Part**

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here . . . . . ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . . ☐
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . . ☐

5a The application is for calendar year 20 ____, or tax year beginning _____, 20 ____, and ending _____, 20 ____.

b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions—attach explanation.)

6	Tentative total tax	**6**	
7	**Total payments and credits.** See instructions	**7**	
8	**Balance due.** Subtract line 7 from line 6. See instructions	**8**	