

University of Mississippi

eGrove

---

Guides, Handbooks and Manuals

American Institute of Certified Public  
Accountants (AICPA) Historical Collection

---

1944

## Extensions of Time for Filing Tax Returns February 4, 1944

Harold N. Graves

Follow this and additional works at: [https://egrove.olemiss.edu/aicpa\\_guides](https://egrove.olemiss.edu/aicpa_guides)



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

---

# American Institute of Accountants

INCORPORATED UNDER THE LAWS OF THE DISTRICT OF COLUMBIA

THE NATIONAL ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS

13 EAST 41ST STREET, NEW YORK 17, N. Y.

February 4, 1944.

## Extensions of Time for Filing Tax Returns

TO THE MEMBERS AND ASSOCIATES OF THE  
AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN:

In response to communication to the Commissioner of Internal Revenue by Maurice Austin, chairman of the subcommittee on current legislation of the Institute's committee on federal taxation, the following letter, which is self-explanatory, was received under date of January 31, 1944:

---

Mr. Maurice Austin  
c/o American Institute of Accountants  
13 East 41st Street  
New York 17, New York

DEAR MR. AUSTIN:

Reference is made to your letter of January 18, 1944, requesting an expression of the policy of the Bureau of Internal Revenue in connection with the consideration of applications for extensions of time for filing individual income tax returns and corporation income and excess profits tax returns for 1943.

Under the provisions of Section 29.53-2, Regulations 111, authorization for granting extensions of time for filing income and excess profits tax returns has been delegated to the several collectors of internal revenue. Complete instructions embodying the rules and policies governing the consideration of applications and the granting of extensions of time went forward to the collectors some weeks ago. The rules and the policy outlined for the guidance of collectors are substantially the same as those which were promulgated last year in connection with the income and excess profits tax returns for 1942. The Bureau and the collectors are fully appreciative of the problems confronting taxpayers and their agents under wartime conditions and are prepared to cooperate with them in every reasonable way.

It is certain that the members of your Institute and similar organizations are aware of the problem with which this Bureau must deal in processing the many millions of income tax and information returns under existing law and procedure and in making prompt refunds of overpayments due to withholding and other credits. Obviously the timely, and as a matter of fact the early, filing of income tax returns is vital to the success of our operations and it is respectfully urged that no applications for extensions of time be submitted to the collectors unless it is totally impossible to prepare and file the returns within the time prescribed by law.

As indicated above, there has been no substantial change in the policy concerning extensions of time and the requirements in connection with the filing of tentative returns are the same as they were last year. In view of these facts, it is believed that a conference such as you have suggested will not be necessary.

Very truly yours,

(Signed) HAROLD N. GRAVES,  
Acting Commissioner.

---

OVER

It will be recalled that about a year ago, as the result of a conference held between officials of the Treasury Department and the Bureau of Internal Revenue, and representatives of the federal tax committee of the American Institute of Accountants and others, the Bureau adopted the policy of authorizing collectors to grant a 60-day extension upon the filing of a tentative return and a statement of certain supplemental information on an estimated basis.

It appears from the foregoing letter that the liberal policy followed last year with respect to granting extensions will be followed again this year. Details of procedure may, of course, vary among collection districts. Attention is directed to the importance of keeping applications for extensions to a minimum.

Yours sincerely,

JOHN L. CAREY,  
*Secretary.*