

the administration of title I of the Employee Retirement Income Security Act of 1974 (hereafter referred to in this section as the "Act"), the following information in respect of a plan deferring receipt of compensation (within the meaning of section 404) maintained by an employer:

(1) With respect to each employer maintaining such a plan, the—

- (i) Name of the employer,
- (ii) Address of the employer,
- (iii) Employer identification number (EIN) of the employer,
- (iv) Total number of plans of the employer and total number of fund accounts thereunder,
- (v) Number of plans treated by the employer as partially terminated,
- (vi) Type of business entity of the employer, and
- (vii) Total number of employees employed by the employer, total of such employees not covered by any such plan and total of such employees covered by at least one such plan.

(2) With respect to each such plan maintained by an employer pursuant to subparagraph (1) of this paragraph—

- (i) The plan serial number,
- (ii) The type of plan,
- (iii) Whether the plan was terminated or a resolution to terminate the plan was adopted,
- (iv) The total number of participants with fully vested rights under the plan,
- (v) The total number of plan participants,
- (vi) The employer identification number of the plan fiduciary,
- (vii) Whether, according to the annual status report filed by the employer with respect to the plan, the plan qualifies under the Internal Revenue Code,
- (viii) The type of vesting provisions under the plan,
- (ix) The type of benefit under the plan,
- (x) The fund identification number of each fund under the plan,
- (xi) The type of entity of each such fund,

(xii) The funding medium of each such fund, and

(xiii) The total assets of each such fund.

(b) *Disclosure of information.* Any information obtained under this section by the Department of Labor shall be held confidential, and shall not be disclosed to any person, department, or agency except officials and employees of the Department of Labor whose duties require such information for the purposes specified in the request, and they may use it only for such purposes. The Department of Labor may use information obtained under this section to mail forms, instructions, and announcements to employers, plan sponsors and administrators, provided that the mailing is performed solely by the Department of Labor or in such manner as the Commissioner of Internal Revenue or his delegate agrees to in writing. Information obtained under this section may be published or disclosed in statistical form provided that such publication or disclosure does not reveal, directly or indirectly, the identity of any person or associate any information obtained under this section with any person.

(c) *Effective date.* This section shall be effective on October 31, 1974.

Because this Treasury decision constitutes a general statement of policy and establishes rules of Departmental practice and procedure, and because it is essential that rules relating to disclosure to the Department of Labor of certain information with respect to deferred compensation plans be in effect promptly, it is found that it is unnecessary to issue this Treasury decision with notice and public procedure thereon under subsection (b) of section 553 of title 5 of the United States Code or subject to the effective date limitation of subsection (d) of that section.

(This Treasury decision is issued under the authority contained in section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).)

DONALD C. ALEXANDER,
*Commissioner of
Internal Revenue.*

Approved October 25, 1974.

FREDERIC W. HICKMAN,
*Assistant Secretary of
the Treasury.*

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Chapter 62.—Time and Place for Paying Tax
Subchapter A.—Place and Due Date for Payment of Tax

Section 6151.—Time and Place for Paying Tax Shown on Returns

26 CFR 20.6151-1: Time and place for paying tax shown on the return.

Whether an extension of time to pay estate tax may be granted under section 6161(a) of the Internal Revenue Code of 1954, where the request for extension of time to pay estate tax was not filed on or before the date the tax was due to be paid. See Rev. Rul. 74-499, below.

Subchapter B.—Extensions of Time for Payment

Section 6161.—Extension of Time for Paying Tax

26 CFR 20.6161-1: Extension of time for paying tax shown on the return.
(Also Sections 6151, 6166; 20.6151-1, 20.6166-1.)

Extension of time to pay first installment. An executor's request for an extension of time to pay the first installment of the qualified tax, filed with the estate tax return and an election under section 6166 of the Code to pay the qualified tax in ten installments at the expiration of a six-month extension of time to file, may be granted under the exception in section 20.6161-1(b) of the regulations.

Rev. Rul. 74-499

Advice has been requested whether, under the facts described below, an extension of time to pay estate tax

may be granted under section 6161(a) of the Internal Revenue Code of 1954.

The taxpayer died on December 27, 1971. On or before September 27, 1972, the due date of the estate tax return, an extension of time to file was requested and granted. A request for additional time to file was granted to March 27, 1973. On March 27, 1973, a Federal estate tax return, Form 706, was filed showing a total tax liability of 229x dollars.

At the time the return was filed, the taxpayer elected, under section 6166 of the Code, to pay the qualified tax in ten installments. At the same time, a request was made under section 6161(a)(2) for an extension of time to pay the first installment of the tax qualified under section 6166 and all of the nonqualified tax, 77x dollars. The question is whether an extension of time to pay the 77x dollars should be denied on the ground the request was not timely filed.

Section 6151(a) of the Code provides that, when a return of tax is required, the person required to make such return shall pay such tax at the time and place fixed for filing the return without regard to any extension of time for filing the return. However, section 6166(a) authorizes an executor to pay part or all of the qualified estate tax in installments, not to exceed 10. Any such election must be made not later than the time prescribed by section 6075(a) for filing the estate tax return, including extensions of time for filing.

Section 6161(a) of the Code provides for an extension of time for payment of the tax shown, or required to be shown, on any return for a reasonable period not to exceed 12 months in the case of estate tax.

Section 20.6161-1(b) of the Estate Tax Regulations provides that an application for an extension of time for payment of the tax, or of an installment under section 6166 of the Code, will not be considered unless the extension is applied for on or before the date fixed for payment of the tax or installment. This section further

provides that if, in the mistaken belief that an estate satisfies the requirements of section 6166, the executor, within the time prescribed in section 20.6166-1(e) of the regulations, files a notification of election to pay estate tax in installments, the notification of election to pay tax in installments will be treated as a timely filed application for an extension, under section 6161, of time for payment of the tax if the executor so requests, in writing, within a reasonable time after being notified by the District Director that the estate does not satisfy the requirements of section 6166.

Section 20.6166-1(e) of the regulations provides that the notice of election to pay the estate tax in installments shall be filed with the District Director on or before the due date of the return as set forth in section 20.6075-1. Section 20.6075-1 defines the due date as the date on or before which the return is required to be filed or the last day of the period covered by an extension of time granted.

In this case, even though the request for extension of time to pay estate tax was not filed on or before the date the tax was due to be paid, an extension of time to pay both the first installment and the nonqualified tax may be granted under the exception in section 20.6161-1(b) of the regulations.

Accordingly, an extension of time to pay estate tax may be granted under section 6161(a) of the Code.

Section 6166.—Extension of Time for Payment of Estate Tax Where Estate Consists Largely of Interest in Closely Held Business

26 CFR 20.6166-1: Extension of time for payment of estate tax where estate consists largely of interest in closely held business.

Whether an extension of time to pay estate tax may be granted under section 6161(a) of the Internal Revenue Code of 1954, where the request for extension of time to pay estate tax was not filed on or before the date the tax was due to be paid. See Rev. Rul. 74-499, page 397.

Section 6323.—Validity and Priority Against Certain Persons

Liens; place for filing; corporations. For purposes of filing a notice of lien on personal property of a corporation, the term "principal executive office" used in section 6323(f)(2)(B) of the Code is that office where the major executive decisions affecting the business are made and is not necessarily the same as the term "principal office" used in Rev. Rul. 73-11 concerning the place for filing corporate income tax returns.

Rev. Rul. 74-571

Advice has been requested whether the term "principal office" used in Rev. Rul. 73-11, 1973-1 C.B. 591, is applicable to the term "principal executive office" used in section 6323(f)(2)(B) of the Internal Revenue Code of 1954.

Section 6323(f)(2)(B) of the Code provides that for purposes of filing a notice of lien on personal property, such property shall be deemed to be situated at the residence of the corporation, and that the residence of a corporation is deemed to be the place at which the principal executive office of the business is located.

Rev. Rul. 73-11 holds that separate income tax returns of a group of corporations located in several Service Center regions may be filed with the Service Center in which the principal office of the managing corporation that keeps all of the books and records is located.

The sole criterion for the term principal office in Rev. Rul. 73-11 is the place where the corporate books and records are kept within the meaning of section 1.6091-2(c) of the Income Tax Regulations and the instructions contained on Form 1120, Corporation Income Tax Return.

Although a corporation may maintain its books and records where the major executive decisions affecting the