

mated tax under chapter 1 for the taxable year if its income tax imposed by section 11 or 1201 (a), or such subchapter L, for such taxable year, reduced by the credits against tax provided by part IV of subchapter A of chapter 1, can reasonably be expected to exceed \$100,000.

(b) **ESTIMATED TAX.**—For purposes of this title, in the case of a corporation, the term “estimated tax” means the excess of—

(1) the amount which the corporation estimates as the amount of the income tax imposed by section 11 or 1201 (a), or subchapter L of chapter 1, whichever is applicable, over

(2) the sum of—

(A) \$100,000, and

(B) the amount which the corporation estimates as the sum of any credits against tax provided by part IV of subchapter A of chapter 1.

(c) **CONTENTS OF DECLARATION.**—The declaration shall contain such pertinent information as the Secretary or his delegate may by forms or regulations prescribe.

(d) **AMENDMENT OF DECLARATION.**—A corporation may make amendments of a declaration filed during the taxable year under regulations prescribed by the Secretary or his delegate.

(e) **SHORT TAXABLE YEAR.**—A corporation with a taxable year of less than 12 months shall make a declaration in accordance with regulations prescribed by the Secretary or his delegate.

(f) **CERTAIN FOREIGN CORPORATIONS.**—*For purposes of this section and section 6655, in the case of a foreign corporation subject to taxation under section 11 or 1201 (a), or under subchapter L of chapter 1, the tax imposed by section 881 shall be treated as a tax imposed by section 11.*

[(f)] (g) CROSS REFERENCE.—

For provisions relating to the number of amendments which may be filed, see section 6074(b).

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SEC. 6018. ESTATE TAX RETURNS.

(a) **RETURNS BY EXECUTOR.**—

(1) **CITIZENS OR RESIDENTS.**—In all cases where the gross estate at the death of a citizen or resident exceeds \$60,000, the executor shall make a return with respect to the estate tax imposed by subtitle B.

(2) **NONRESIDENTS NOT CITIZENS OF THE UNITED STATES.**—In the case of the estate of every nonresident not a citizen of the United States if that part of the gross estate which is situated in the United States exceeds **[\$2,000]** \$30,000, the executor shall make a return with respect to the estate tax imposed by subtitle B.

(b) **RETURNS BY BENEFICIARIES.**—If the executor is unable to make a complete return as to any part of the gross estate of the decedent, he shall include in his return a description of such part and the name of every person holding a legal or beneficial interest therein. Upon notice from the Secretary or his delegate such person shall in like manner make a return as to such part of the gross estate.

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