► **Be sure to complete all items.**

Please type or print.	Name	
	Address (number, street, and apt. or suite no.)	
	City or town, state, and ZIP code	

General Instructions

Paperwork Reduction Act Notice.—We ask for the information we need to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to enforce the laws. You are required to give us the information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Learning about the law or the form . . . . . 7 min

Preparing the form . . . . . 10 min

Copying, assembling, and sending the form to the IRS . . 20 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 write to the **Internal Revenue Service,** Washington, DC 20224, Attn: IRS Reports Clearance Officer T:FP. Do not send the form to this address. Instead, see **Where To File.** You can also write to the **Office of Management and Budget,** Paperwork Reduction Project (1545-0066), Washington, DC 20503. Do not send the form to this address. Instead, see **Where To File.**

Purpose

Use Form 2688 to request an automatic extension of time to file **Form 1040A** or **Form 1040.** Use it if you need more time than the 4 months allowed by **Form 4868** to file your return. (Form 4868 is a form that you file to request an extension of time to file your return.)

To request an extension, you must:

1. File Form 2688 on or before April 15, and

2. Estimate your tax liability for the calendar year and pay the amount of tax you estimate you owe.

Note: *An extension of time to file a 1991 calendar year income tax return also extends the time to file a gift tax return for 1991.*

If you live abroad.—U.S. citizens and resident aliens who are abroad on April 15 may be granted an automatic 2-month extension of time to file their returns. See **Form 2350,** Application for Extension of Time to File U.S. Income Tax Return for Citizens Expatriated or Residents Abroad, and **Pub. 54,** Tax Guide for U.S. Citizens and Resident Aliens Abroad.

Total Time Allowed

You will be allowed a total of 6 months to file your return if you file Form 4868. (See the instructions for Form 4868.)

When To File Form 2688

File Form 2688 by April 15, 1992, if you are a calendar year taxpayer and you have not filed Form 4868. If you are a fiscal year taxpayer, see August 17, 1992.

Because Form 2688 is used for automatic extensions, it must be filed on or before the due date of your return.

Out of the country.—If you are a U.S. citizen or resident alien and you are out of the country on April 15, you are "out of the country" on that date if (1) your tax home and your abode are outside the United States and Puerto Rico, and (2) you are not a "qualifying individual" or "member of the armed forces" as defined in section 7701(a)(39) of the Internal Revenue Code.

Where To File

Mail your Form 2688. ***Mail both the original AND the copy*** to the Internal Revenue Service Center where you file your return.

Filing Your Tax Return

When you file Form 1040A or Form 1040 you must include the amount shown on Form 2688 as an estimate of your tax liability for the year covered by Form 2688. If you do not include an estimate of your tax liability, your Form 2688 will be treated as if it were not filed.

Interest.—You should pay any tax you owe by April 15. If you do not, you will be charged interest on the unpaid amount from April 15 until you pay it.

Late payment penalty.—You will be charged a penalty if you do not pay at least ½ of 1% of your tax liability by April 15. The penalty is 25%. You will be charged the penalty if you do not pay at least 90% of your tax liability by April 15 and you do not file your return by the due date. The penalty is 25%. If you owe 60 days after the due date of your return and your tax liability is $100 or more, you will be charged a penalty of 25% of the amount you owe.

Late filing penalty.—A penalty will be charged if you do not file your return by the due date. The penalty is 5% of the amount you owe for each month or part of a month your return is late. The penalty is 25%. If your return is 60 days late and you owe $100 or more, you will be charged a penalty of 25% of the amount you owe.

How to claim credit for payment made with this form.—When you file your Form 1040A or Form 1040, you should attach your Form 2688. Enter the amount you paid with Form 2688 on the line for "Form 2688" and attach your check or money order to the front of your Form 1040A or Form 1040.

If you file Form 2688 on or after April 15, the amount you owe must be paid in full when you file Form 2688. If you file Form 2688 after April 15, you must pay the amount you owe when you file your return.

Specific Instructions

Name, address, and social security number.—Enter your name, address, and social security number in the space provided. If you have changed your mailing address after you filed your last return, you should use ***Form 8822,*** Change of Address, to notify the IRS of the change. (A new address shown on Form 2688 will not update your record.) To order Form 8822, call 1-800-TAX-FORM (1-800-829-3676).

Line 3.—Check the box if you are a married couple and you file a joint return. If you are married and file separate returns, check the "married filing separately" box. If you are married and file a joint return, you must both sign the Form 2688 or Form 1040A or Form 1040.

Caution: *If we give you more time to file and later find that the statements made on this form are false or misleading, the extension is null and void. You will owe the late filing penalty explained on this page.*

Line 4.—If you are filing a Form 709 or 709-A for 1991, leave this line blank. If you are filing Form 2688, do not include the amount you owe.

Your signature.—Enter your name and sign your return. If you are a married couple and you file a joint return, both of you must sign the return. If you are a married couple and you file separate returns, only the person who is filing the return must sign.

Others who can sign for you.—Any person may sign for you if you have given that person a power of attorney. But the power of attorney must be in writing and must be signed by you. Attach a copy of the power of attorney to your return.

- Any CPA, attorney, or enrolled agent may sign.
- A spouse may sign for the other spouse if the other spouse is unable to sign because of illness or other cause. Attach a statement to your return explaining why your spouse is not able to sign.