Form **2688**

Department of the Treasury
Internal Revenue Service

Application for Additional Extension of Time To File U.S. Individual Income Tax Return

© See instructions on back.
© Be sure to complete all items.

OMB No. 1545-0066

1992

Attachment Sequence No. 59

Please type or print.

Your first name and initial	Last name	Your social security number

If you want the copy of this form returned to you at an address other than that shown above or to an agent acting for you, enter the name of the agent and/or the address where the copy should be sent.

Please type or print.	
	Name
	Number and street (include suite, room, or apt. no.) or P.O. box number if mail is not delivered to street address
	City, town or post office, state, and ZIP code

General Instructions

Paperwork Reduction Act Notice. Ð We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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.; and 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 more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the Office of Management and Budget, Paperwork Reduction Project (1545-0066), Washington, DC 20503. DO NOT send this form to either of these offices. Instead, see Where To File on this page.

Purpose of Form

Use Form 2688 to ask for more time to file Form 1040A or Form 1040. Use it only if you already asked for more time on Form 4868 and that time was not enough. Form 4868 is the "automatic" extension form.

To get the extra time you MUST:

c File Form 2688 on time, AND

c Have a good reason why the first 4 months were not enough. Explain the reason on line 3.

Generally, we will not give you more time to file just for the convenience of your tax return preparer. However, if the reasons for being late are beyond his or her control or, despite a good effort, you cannot get professional help in time to file, we will usually give you the extra time.

We usually do not approve Form 2688 unless Form 4868 is filed first. We will make an exception to this rule only for undue hardship. You must clearly explain this reason on line 3.

You cannot have the IRS figure your tax if you file after the regular due date of your return.

An extension of time to file a 1992 calendar year income tax return also extends the time to file a gift tax return for 1992.

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.*

If You Live Abroad. Ð U.S. citizens or resident aliens living abroad may qualify for special tax treatment if they meet the required residence or presence tests. If you do not expect to meet either of those tests by the due date of your return, request an extension to a date after you expect to qualify. Ask for it on Form 2350, Application for Extension of Time To File U.S. Income Tax Return. Get Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad.

Total Time Allowed

We cannot extend the due date of your return for more than 6 months. This includes the 4 extra months allowed by Form 4868. There may be an exception if you live abroad. See previous discussion.

When To File Form 2688

File Form 2688 by the due date of your return (April 15, 1993, for a calendar year return), or extended due date if you filed Form 4868. For most taxpayers, this is August 16, 1993.

Be sure to file Form 2688 early so that if your request is not approved you can still file your return on time.

Out of the Country. Ð You may have been allowed 2 extra months to file if you were a U.S. citizen or resident out of the country on the due date of your return. "Out of the country" means either (1) you live outside the United States and Puerto Rico AND your main place of work is outside the United States and Puerto Rico, or (2) you are in military or naval service outside the United States and Puerto Rico.

Where To File

Mail Form 2688 AND a copy to the Internal Revenue Service Center where you send your return.

Filing Your Tax Return

You may file Form 1040A or Form 1040 any time before your extension of time is up. But remember, Form 2688 does not extend the time to pay taxes. If you do not pay the amount due by the regular due date, you will owe interest. You may also be charged penalties.

Interest.Ð You will owe interest on any tax not paid by the regular due date of your return. The interest runs until you pay the tax. Even if you had a good reason for not paying on time, you will still owe interest.

Late Payment Penalty. Ð The penalty is usually ½ of 1% of any tax (other than estimated tax) not paid by the regular due date. It is charged for each month or part of a month the tax is unpaid. The maximum penalty is 25%. You might not owe this penalty if you have a good reason for not paying on time. Attach a statement to your return, not Form 2688, explaining the reason.

Late Filing Penalty. Ð A penalty is usually charged if your return is filed after the due date (including extensions). It is usually 5% of the tax not paid by the regular due date for each month or part of a month your return is late. Generally, the maximum penalty is 25%. If your return is more than 60 days late, the minimum penalty is $100 or the balance of tax due on your return, whichever is smaller. You might not owe the penalty if you have a good reason for filing late. Attach a full explanation to your return, not Form 2688, if you file late.

How To Claim Credit for Payment Made With This Form. Ð When you file your return, show the amount of any payment sent with Form 2688. Form 1040A filers should include the payment on line 28d and write "Form 2688" and the amount paid in the space to the left. Form 1040 filers should enter it on line 57.

If you and your spouse each filed a separate Form 2688 but later file a joint return for 1992, enter the total paid with both Forms 2688 on the correct line of your joint return.

If you and your spouse jointly filed Form 2688 but later file separate returns for 1992, you may enter the total amount paid with Form 2688 on either of your separate returns. Or you and your spouse may divide the payment in any agreed amounts. Be sure each separate return has the social security numbers of both spouses.

Specific Instructions

Name, Address, and Social Security Number.Ð Enter your name, address, and social security number. If you plan to file a joint return, also enter your spouse's name and social security number. If the post office does not bring mail to your street address and you have a P.O. box, enter your box number instead.

Note: *If you 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.Ð Clearly describe the reasons that will delay your return. We cannot accept incomplete reasons, such as "illness" or "practitioner too busy," without adequate explanations. If it is clear that you have no important reason but only want more time, we will deny your request. The 10-day grace period will also be denied.

If because of undue hardship you are filing Form 2688 without filing Form 4868 first, clearly explain why on line 3. Attach any information you have that helps explain the hardship.

Line 4.Ð If you or your spouse plan to file Form 709 or 709-A for 1992, check whichever box applies. But if your spouse files a separate Form 2688, do not check the box for your spouse.

Your Signature. Ð This form must be signed. If you plan to file a joint return, both of you should sign. If there is a good reason why one of you cannot, the other spouse may sign for both. Attach a statement explaining why the other spouse cannot sign.

Others Who Can Sign for You. Ð Anyone with a power of attorney can sign. But the following can sign for you without a power of attorney:

c Attorneys, CPAs, and enrolled agents.

c A person in close personal or business relationship to you who is signing because you cannot. There must be a good reason why you cannot sign, such as illness or absence. Attach an explanation to this form.