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If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Instructions for Form 4768



Department of the Treasury
Internal Revenue Service

(Rev. December 2019)

Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 4768 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form4768](https://www.irs.gov/Form4768).

What's New

Change to Part II. Extension of Time To File Form 706, 706-A, 706-NA, or 706-QDT (Section 6081).

Under Regulations section 20.6081-1(c), an executor who failed to timely apply for an automatic 6-month extension of time to file Form 706 may still apply for an extension of time to file upon a showing of good and sufficient cause. A line item and check box for estates that are requesting an extension of time to file Form 706, 706-A, 706-NA, or 706-QDT for good and sufficient cause have been added under Part II.

General Instructions

Purpose of Form

Use Form 4768 for the following purposes.

- To apply for an automatic 6-month extension of time to file:
 1. Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return;
 2. Form 706-A, United States Additional Estate Tax Return;
 3. Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States; or
 4. Form 706-QDT, United States Estate Tax Return for Qualified Domestic Trusts.
- To apply for a discretionary (for cause) extension of time to file Form 706 (Part II of Form 4768).
- To apply for a discretionary (additional) extension of time to file Form 706 (Part II of Form 4768).
- To apply for an extension of time to pay estate or generation-skipping transfer (GST) tax under section 6161 (Part III of Form 4768).

Note. If you are applying for an extension for Form 706-A, substitute “qualified heir” (or “trustee/designated filer” for Form 706-QDT) for “executor” in these instructions unless the context clearly requires otherwise.

Who May File

An executor filing Form 706 or 706-NA for a decedent's estate may file Form 4768 to apply for an extension of time to file under section 6081(a) and/or an extension of time to pay the estate tax under section 6161(a)(2). See the instructions for Form 706 or 706-NA for a definition of

the term “executor.” If there is more than one executor, only one is required to sign Form 4768.

Also, an authorized attorney, certified public accountant, enrolled agent, or agent holding power of attorney may use this form to apply for an extension of time on behalf of the executor.

A qualified heir who is filing Form 706-A, or a trustee/designated filer filing Form 706-QDT, may use Form 4768 to request an extension of time to file the return and/or pay the additional tax.

The form must be signed by the person filing the application. If filed by an attorney, certified public accountant, enrolled agent, or agent holding a power of attorney, check the appropriate box.

When To File

Automatic extension (Part II). If you are applying for an automatic 6-month extension of time to file Form 706, 706-A, 706-NA, or 706-QDT, file Form 4768 by the original due date for the applicable return.

Extension for cause (Part II). If you haven't filed an application for an automatic extension for Form 706, and the time for filing such an application has passed, an extension of time to file may still be granted if good cause is shown. File Form 4768, along with explanations of why the automatic extension wasn't requested and why a complete return wasn't filed by the due date, no later than 6 months after the original due date for the applicable return.

Additional extension (Part II). An additional extension is available only if you are an executor who is out of the country.

If you have already received a 6-month extension and are applying for an additional extension, include an explanation of why a reasonably complete return can't be filed by the due date. File Form 4768 early enough to allow the IRS to consider the application before the extended due date.

Extension of time to pay (Part III). An application for an extension of time to pay estate tax applied for after the estate tax due date will generally not be considered by the IRS.

How To File

File a separate Form 4768 for each return for which you are requesting an extension of time to file. Check the appropriate form number in Part II of Form 4768. The applicable return must be filed before the extension of time to file expires.

A separate Form 4768 is required to request an extension of time to pay the following.

- The tax due shown on Form 706.
- The tax due as a result of an amended or supplemental Form 706.
- The additional tax due as a result of an IRS examination of Form 706.
- The tax due as a section 6166 installment payment.

When requesting an extension of time to pay, don't send Form 4768 with Form 706. It must be mailed in a separate envelope to the Internal Revenue Service Center listed under *Where To File* next.

Where To File

Forms 706, 706-A, 706-NA, and 706-QDT. File an extension request for these forms at the following address:

Internal Revenue Service Center
Attn: Estate & Gift, Stop 824G
7940 Kentucky Drive
Florence, KY 41042-2915

Private delivery services (PDS). Filers can use certain PDS designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. Go to IRS.gov/PDS for the current list of designated services.

Deliveries by PDS should be made to:

Internal Revenue Service Center
Attn: Estate & Gift, Stop 824G
7940 Kentucky Drive
Florence, KY 41042-2915

The PDS can tell you how to get written proof of the mailing date.

Interest

Interest must be paid on any estate and GST taxes that aren't paid in full by the original due date of the tax return, regardless of whether an extension of time to file and/or pay has been obtained.

Penalties

Penalties may be imposed for failure to file the estate (and GST) tax return within the extension period granted, or failure to pay the balance of the estate (and GST) tax due within the extension period granted.

Bond

If an extension of time to pay is granted, the executor may be required to furnish a bond.

Specific Instructions

Due Dates

Forms 706 and 706-NA. The due date for Form 706 and Form 706-NA is 9 months after the date of the decedent's death. If there is no numerically corresponding date in the 9th month, the due date is the last date of the 9th month.

Form 706-A. Form 706-A is due 6 months after the taxable disposition or cessation of qualified use.

Form 706-QDT. Form 706-QDT is due:

- On or after January 1 but not later than April 15 of the year following any calendar year in which a taxable event occurred, or a distribution was made on account of hardship; or
- Nine months after (a) the death of the surviving spouse, or (b) the failure of the trust to qualify as a Qualified Domestic Trust (QDOT).

Note. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due on the next business day.

Part II. Extension of Time To File Form 706, 706-A, 706-NA, or 706-QDT (Section 6081)



An extension of time to file doesn't extend the time to pay. See Part III. Extension of Time To Pay, later, for details.

Automatic extension. An executor may apply for an automatic 6-month extension of time to file Form 706, 706-A, 706-NA, or 706-QDT. Unless you are an executor who is out of the country (see below), the automatic extension of time to file is 6 months from the original due date of the applicable return. Check the designated box and complete the form as instructed.

You don't have to explain why you are asking for an automatic extension. However, you must file Form 4768 by the original due date of the applicable return.

Note. We will only contact you if your request for extension of time to file is denied. Therefore, unless you have been notified that your request was denied, the applicable return is due on or before 6 months from the original due date of the applicable return. Keep a copy of the form for your records.

Extension For Cause/Form 4768 Not Filed In Time For Automatic Extension. An executor who failed to timely apply for an automatic 6-month extension of time to file Form 706, 706-A, 706-NA, or 706-QDT may still apply for an extension of time to file upon a showing of good and sufficient cause (extension for cause). Unless you are an executor who is out of the country (see below), you must file Form 4768 to apply for an extension for cause within the 6-month period after the original due date of the applicable return. If granted, the extension for cause extends for 6 months from the original due date of the applicable return, and not from the date the Form 4768 is filed or the date the extension is granted.

To apply for an extension for cause, check the designated box in the *Extension For Cause/Form 4768 Not Filed In Time For Automatic Extension* section and complete the form as instructed. You **must** attach a written statement explaining in detail:

1. Why you did not timely request an automatic extension,
2. Why it was impossible or impractical to file the return by the due date, and
3. The specific reasons why you have good and sufficient cause for failing to timely request an automatic extension.

Note. We will contact you only if your request for extension of time to file is denied. Therefore, unless you have been notified that your request was denied, file the applicable return on or before 6 months from the original due date of the applicable return. Keep a copy of the form for your records.

Additional extension. An executor who is out of the country may apply for an additional extension of time beyond the automatic 6-month extension (or extension for cause). To apply for an additional extension, check the designated box and complete the form as instructed, including entering the extension date requested. You must attach a written statement explaining in detail why it was impossible or impractical to file the return by the due date. For Forms 706-A and 706-QDT, the qualified heir or trustee/designated filer must also include the date and a description of the taxable event.

An executor should apply for an automatic 6-month extension (or extension for cause) and then apply for any additional extension. You can't combine an application for an automatic extension (or extension for cause) and an additional extension on the same Form 4768.

Applications for an additional extension following an automatic extension (or extension for cause) should be filed early enough to give the IRS time to consider the application before the extension date requested.

Note. We will contact you only if your request for extension of time to file is denied. Therefore, unless you have been notified that your request was denied, file the applicable return on or before the extension date requested. Keep a copy of the form for your records.

If a form on extension isn't required to be filed after an extension of time to file has been granted. If you have been granted an automatic extension, extension for cause, or additional extension, and it is later determined that you aren't required to file the form extended (that is, Form 706, 706-A, 706-NA, or 706-QDT), write a letter to the Internal Revenue Service Center listed under *Where To File*, earlier, stating that no return is required for the estate. Sending this letter should eliminate the need for any further correspondence with the IRS. Please include with your letter a copy of the Estate's Probate Inventory and Appraisal.

Part III. Extension of Time To Pay (Section 6161)



An extension of time to pay doesn't extend the time to file.

An extension of time to pay may not exceed 12 months. An extension of time to pay for reasonable cause may be granted, for 1 year at a time, for up to a maximum of 10 years. An extension of time to pay a deficiency for reasonable cause may be granted, for 1 year at a time, up to a maximum of 4 years. Different extension periods may apply to extensions of time granted for a section 6163 election (reversionary or remainder interest) or a section 6166 election (closely held business).

To assist us in processing the form, read the bulleted items, check the appropriate box, enter the extension date you are requesting as indicated, and complete Part IV.

Attach a statement to the form explaining why it is impossible or impractical for the executor to pay the full amount of the estate tax by the estate tax return due date. Examples of reasonable cause provided in Regulations section 20.6161-1(a) include the following.

- An estate includes sufficient liquid assets to pay the estate (and GST) tax when otherwise due. The liquid assets, however, are located in several jurisdictions and aren't immediately subject to the control of the executor. Consequently, such assets can't readily be collected by the executor, even with reasonable effort.
- An estate is comprised, in substantial part, of assets consisting of rights to receive payments in the future (for example, annuities, copyright royalties, contingent fees, or accounts receivable). These assets provide insufficient present cash with which to pay the estate (and GST) tax when otherwise due and the estate can't borrow against these assets except upon terms that would cause a loss to the estate.
- An estate includes a claim to substantial assets which can't be collected without litigation. Consequently, the size of the gross estate is unascertainable at the time the tax is otherwise due.
- An estate doesn't have sufficient funds (without borrowing at a rate of interest higher than that generally available) with which to pay the entire estate (and GST) tax when otherwise due, to provide a reasonable allowance during the remaining period of administration of the estate for the decedent's surviving spouse and dependent children, and to satisfy claims against the estate that are due and payable. In addition, the executor has made a reasonable effort to convert assets in the executor's possession (other than an interest in a closely held business to which section 6166 applies) into cash.

See *Notice to Applicant*, later, for details on appeal rights.

Part IV. Payment To Accompany Extension Request

In general, an extension of time to pay will be granted only for the amount of the cash shortage. You must show on Part IV, line 1, the amount of the estate and GST taxes due (attach a copy of the return if it has already been filed; otherwise, estimate the tax). On Part IV, line 2, indicate the amount of the cash shortage, including a statement of the current assets already distributed, and if applicable, the plan for partial payments during the extension period. On Part IV, line 3, show the balance due.

Interest must be paid on any estate and GST taxes that aren't paid in full by the original due date of the tax return, regardless of whether an extension of time to file and/or pay has been obtained. For this reason, you should pay as much of the tax as possible by the original (not extended) due date of the return.

Note. A payment submitted with Form 4768 that is designated as a payment of estimated nondeferrable tax based on the intention to elect to extend the time for payment of estate tax under section 6166 won't be

refunded if there is a remaining tax liability, even if the payment exceeds the amount of the non-deferred liability. Instead, the payment will be applied to any other tax liabilities, under sections 6402 and 6403.

Paying the tax. Make the check or money order payable to “United States Treasury.” Write the decedent’s (or qualified heir’s) social security number and the type of return (for example, “Form 706”) on the payment.

Notice to Applicant

The IRS will send Form 4768-A, Reply to Request for Extension of Time to Pay U.S. Estate Taxes, to the executor if you are applying for an extension of time to pay. When submitting payment, attach a copy of the approved application. The part of the estate tax for which the extension is granted must be paid with interest from the estate tax due date before the expiration of the extension granted.

Application Denied—Appeal Rights

If your application for extension of time to pay is denied, you may file a written appeal with the IRS. To file an appeal, you must:

- Send your appeal to the address shown on Form 4768-A that was sent to the executor by the IRS (providing the reason for the denial),
- Send your appeal by registered or certified mail, and
- File your appeal within 10 days after the denial is mailed to the executor.

The appeal is considered filed on the date it is postmarked if postmarked timely but received after the 10-day period. If the due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

Paperwork Reduction Act Notice

You aren’t required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

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

Recordkeeping	26 min.
Learning about the law or the form	12 min.
Preparing the form	30 min.
Copying, assembling, and sending the form to 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 send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Don’t send the tax form to this address. Instead, see *Where To File*, earlier.