Form **2688**

Department of the Treasury
Internal Revenue Service

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

(See back for filing instructions. Be sure to complete all items.)

OMB No. 1545-0066

1990

Attachment Sequence No. **59**

Please type or print.

File the original and one copy by the due date for filing your return.

Your first name and initial	Last name	**Your social security number**
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Present home address (number, street, and apt. no. or rural route). (If you have a P.O. box, see the instructions.)		
City, town or post office, state, and ZIP code		

1 I request an extension of time until _____, 19 _____, to file Form 1040A or Form 1040 for the calendar year 1990, or other tax year ending _____, 19 _____.

2 Have you previously requested an extension of time to file for this tax year? . . . . . ☐ Yes ☐ No

3 Explain why you need an extension _____

Complete line 4 only if you expect to owe gift or generation-skipping transfer (GST) tax.

☐ We cannot consider your application because it was filed after the due date of your return.

☐ We **HAVE NOT** approved your application. The maximum extension of time allowed by law is 6 months.

☐ Other _____

_____ Director

_____ Date

By: _____

For Paperwork Reduction Act Notice, see back of form.

If the copy of this form is to be returned to you at an address other than that shown on page 1 or to an agent acting for you, please enter the name of the agent and/or the address where the copy should be sent.

Please Type or Print	Name
	Number and street (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.—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 this 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.
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 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 the tax form to either of these offices. Instead, see the instructions below for information on where to file.

Purpose

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:

1. File Form 2688 on time, AND
2. 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 if 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 IRS figure your tax if you file after the regular due date of your return.

Note: *An extension to file a 1990 calendar year income tax return also extends the time to file a gift tax return for 1990.*

If you live abroad.—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. See **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, 1991, for a calendar year return), or extended due date if you filed Form 4868. For most taxpayers, this is by August 15, 1991.

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.—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. For this purpose, "out of the country" means you meet one of the following conditions: (1) You live outside the U.S. and Puerto Rico, AND your main place of work is outside the U.S. and Puerto Rico; or (2) You are in military or naval service outside the U.S. and Puerto Rico.

Where To File

Make an extra copy of Form 2688. ***Mail both the original and the copy*** to the IRS address 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 these taxes. If you do not pay the amount due by the regular due date, you will owe interest. If you do not make a reasonable estimate of taxes due, you may also be charged penalties.

Interest.—You will owe interest on 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 not to pay on time, you will still owe interest.

Late payment penalty.—Generally, the penalty is 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, that the tax is unpaid. The most you have to pay 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 explaining the reason.

Late filing penalty.—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, that your return is late. Generally, the most you have to pay is 25%. If your return is more than 60 days late, the penalty will not be less than $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 if you file late.

How to claim credit for payment made with this form.—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" in the space to the left. Form 1040 filers should enter it on line 58.

If you and your spouse each filed a separate Form 2688, but later file a joint return for 1990, then enter the total paid with the two 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 1990, 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 numbers.—Enter your name(s), address, social security number, and spouse's social security number if filing a joint return .If the post office does not bring mail to your street address and you have a P.O. box, enter your P.O. box number instead of your street address.

Note: *If you changed your mailing address after you filed your last return, you should use* ***Form 8822,*** *Change of Address, to notify IRS of your new address. You can order Form 8822 by calling 1-800-TAX-FORM (1-800-829-3676).*

Line 3.—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.

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 above.*

Line 4.—If you or your spouse expect to file **Form 709** or **709-A** for 1990, check whichever box applies. However, if your spouse files a separate Form 2688, do not check the box for your spouse.

Your signature.—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, then the other spouse may sign for both. Attach an explanation why the other spouse cannot sign.

Others who can sign for you.—Anyone with a power of attorney can sign, but the following can sign for you without a power of attorney:

- Attorneys, CPAs, and enrolled agents, or
- 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 the form.