Form **4868**
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0188

1990

Please Type or Print			
	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		

Note: *File this form with the Internal Revenue Service Center where you are required to file your income tax return, and pay any amount(s) you owe.* ***This is not an extension to pay your tax.***

I request an automatic 4-month extension of time to August 15, 1991, to file Form 1040A or Form 1040 for the calendar year 1990 (or if a fiscal year Form 1040 to _____, 19 _____, for the tax year ending _____, 19 _____).

1 Total tax liability for 1990. This is the amount you expect to enter on line 27 of Form 1040A, or line 54 of Form 1040. If you do not expect to owe tax, enter zero (-0-) . . . . . **Caution:** *You* ***MUST*** *enter an amount on line 1 or your extension will be denied. You can estimate this amount; but be as exact as you can with the information you have. If we later find that your estimate was*	1	

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ▶ _____ Date ▶ _____

Signature of spouse ▶ _____ Date ▶ _____
(If filing jointly, BOTH must sign even if only one had income)

Signature of preparer other than taxpayer ▶ Date ▶

If correspondence regarding this extension is to be sent to you at an address other than that shown above, or to an agent acting for you, please enter the name of the agent and/or the address where it 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: **Recordkeeping,** 26 minutes; **Learning about the law or the form,** 11 minutes; **Preparing the form,** 20 minutes; and **Copying, assembling, and sending the form to IRS,** 20 minutes.

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 (1545-0188), 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 4868 to ask for 4 more months to file **Form 1040A** or **Form 1040.** You do not have to explain why you are asking for the extension. We will contact you only if your request is denied.

To get the extra time you **MUST:**

1. Fill in Form 4868 correctly, **AND**
2. File it by the due date of your return, **AND**
3. Pay ALL of the amount shown on line 6.

If you already had 2 extra months to file because you were "out of the country" (see below) when your return was due, then use this form to ask for an additional 2 months to file.

Do **not** file Form 4868 if you want IRS to figure your tax, or are under a court order to file your return by the regular due date.

Note: *An extension to file your 1990* ***calendar*** *year income tax return also extends the time to file a gift tax return* ***(Form 709*** *or* ***709-A)*** *for 1990.*

If the automatic extension does not give you enough time, you can later ask for additional time. But you'll have to give a good reason, and it must be approved by IRS. To ask for the additional time, you must:

1. File **Form 2688,** Application for Additional Extension of Time To File U.S. Individual Income Tax Return, OR
2. Explain your reason in a letter. Mail it to the address under **Where To File.**

File Form 4868 ***before*** you file Form 2688 or write a letter asking for more time. Only in cases of undue hardship will we approve your request for more time without first receiving Form 4868. If you need this extra time, ask for it early so that you can still file your return on time if your request is not approved.

When To File Form 4868

File Form 4868 by April 15, 1991. If you are filing a fiscal year Form 1040, file Form 4868 by the regular due date of your return. If you had 2 extra months to file your return because you were out of the country, file this form by June 17, 1991, for a 1990 calendar year return.

Where To File

Mail this form to the **Internal Revenue Service Center** for the place where you live.

If you are located in: ▼	Use this address: ▼
Florida, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501
American Samoa	Philadelphia, PA 19255
Guam	Commissioner of Revenue and Taxation 855 West Marine Drive Agana, GU 96910
Puerto Rico (or if excluding income under section 933) Virgin Islands: Nonpermanent residents	Philadelphia, PA 19255
Virgin Islands: Permanent residents	V.I. Bureau of Internal Revenue Lockharts Garden No. 1 A Charlotte Amalie, St. Thomas, VI 00802
Foreign countries: U.S. citizens and those filing Form 2555 or Form 4563	Philadelphia, PA 19255
A.P.O. or F.P.O. addresses	Philadelphia, PA 19255

Filing Your Tax Return

You may file Form 1040A or Form 1040 any time before the extension of time is up. But remember, Form 4868 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.—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 (line 6) sent with Form 4868. Form 1040A filers should include the payment on line 28d and write "Form 4868" 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 4868, but later file a joint return for 1990, then enter the total paid with the two Forms 4868 on the correct line of your joint return.

If you and your spouse jointly filed Form 4868, but later file separate returns for 1990, you may enter the total amount paid with Form 4868 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 your 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).*

Fiscal year filers.—Below your address, enter the date your 4-month extension will end and the date your tax year ends.

Out of the country.—If you already had extra months to file because you were a U.S. citizen or resident and were out of the country on the due date of your return, write **"Taxpayer Abroad"** across the top of this form.

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.

Line 7.—If you or your spouse are also using the extra 4 months to file a 1990 gift tax return, check whichever box applies on line 7. However, if your spouse files a separate Form 4868, do not check the box for your spouse.

Lines 8a and 8b.—Enter the amount you (or your spouse) expect to owe on these lines. If your spouse files a separate Form 4868, enter on your form only the total gift tax and GST tax you expect to owe. Pay in full with this form to avoid interest and penalties. If paying gift and GST taxes on time would cause you undue hardship (not just inconvenience), attach an explanation to this form.

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.