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

Please Type or Print

Your first name and initial  

Your social security number

Last name  

If a joint return, spouse's first name and initial  

Spouse's social security number

Last name  

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-) .......................................................... 1

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 not reasonable, the extension will be null and void.

2 Federal income tax withheld .......................................................... 2

3 1990 estimated tax payments (include 1989 overpayment allowed as a credit) .......................................................... 3

4 Other payments and credits you expect to show on Form 1040A or Form 1040 .......................................................... 4

5 Add lines 2, 3, and 4 .......................................................... 5

6 BALANCE DUE (subtract line 5 from line 1). In order to get this extension, you MUST pay in full the balance due with this form. (If line 5 is more than line 1, enter zero (-0-) ............... 6

Complete line 7 (and 8a or 8b if applicable) only if you expect to owe gift or generation-skipping transfer (GST) tax. Do not include income tax on these lines. (See the instructions.)

7 If you or your spouse expect to file a gift tax return (Form 709 or 709-A) for 1990, generally due by April 15, 1991, see the instructions and check here .......................................................... 7

a) Yourself □

b) Spouse □

8a Enter the amount of gift or GST tax that you are paying with this form .......................................................... 8a

8b Enter the amount of gift or GST tax that your spouse is paying with this form .......................................................... 8b

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 □ ..........................................................

Signature of preparer other than taxpayer □ .......................................................... Date □ ..........................................................

(If filing jointly, BOTH must sign even if only one had income)

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 or 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
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
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee
California (all other counties)
Guam
Puerto Rico (or excluding income under section 933)
Virgin Islands (Nonpermanent residents)
Virgin Islands (permanent residents)

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 1/2 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 5% of the tax not paid by the regular due date for the first 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.