

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

1991

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 of time to pay your tax.**

I request an automatic 4-month extension of time to August 17, 1992, to file Form 1040A or Form 1040 for the calendar year 1991 (or if a fiscal year Form 1040 to _____, 19 _____, for the tax year ending _____, 19 _____).

1 Total tax liability for 1991. This is the amount you expect to enter on line 27 of Form 1040A, or line 53 of Form 1040. If you do not expect to owe tax, enter -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 not reasonable, the extension will be null and void.	1		
2 Federal income tax withheld	2		
3 1991 estimated tax payments (include 1990 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). To get this extension, you MUST pay in full the balance due with this form. (If line 5 is more than line 1, enter -0-.) ▶	6		
If you expect to owe gift or generation-skipping transfer (GST) tax, complete line 7 (and 8a or 8b if applicable). Do not include income tax on these lines. (See the instructions.)			
7 If you or your spouse plan to file a gift tax return (Form 709 or 709-A) for 1991, generally due by April 15, 1992, see the instructions and check here	7	Yourself ▶ <input type="checkbox"/> Spouse ▶ <input type="checkbox"/>	
8a Enter the amount of gift or GST tax that you are paying with this form	8a		
b 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 ▶ _____
(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 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: **Recordkeeping**, 26 min.; **Learning about the law or the form**, 11 min.; **Preparing the form**, 20 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 (1545-0188), Washington, DC 20503. Do not send this form to either of these offices. Instead, see **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" (explained later) 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 the IRS to figure your tax, or are under a court order to file your return by the regular due date.

Note: An extension of time to file your 1991 calendar year income tax return also extends the time to file a gift tax return (**Form 709** or **709-A**) for 1991.

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 the IRS. To ask for the additional time, you must do **either** of the following:

1. File **Form 2688**, Application for Additional Extension of Time To File U.S. Individual Income Tax Return.
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, 1992. 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 Form 4868 by June 15, 1992, for a 1991 calendar year return.

Where To File

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

If you live 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)

Philadelphia, PA 19255

Virgin Islands:
Nonpermanent residents

Virgin Islands:
Permanent residents

V.I. Bureau of Internal Revenue
Lockharts Garden No. 1A
Charlotte Amalie,
St. Thomas, VI 00802

Foreign country:
U.S. citizens and those filing Form 2555 or Form 4563

Philadelphia, PA 19255

All A.P.O. and 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 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.—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 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 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 maximum penalty is 25%. If your return is more than 60 days late, the minimum penalty will be \$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" 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 4868, but later file a joint return for 1991, 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 1991, 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 number.—Enter your name, address, and social security number. If you are married filing a joint return, also enter your spouse's name and social security number. If your 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 4868 will not update your record.) To order Form 8822, call 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 2 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 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.

Line 7.—If you or your spouse are also using the extra 4 months to file a 1991 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.
- 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.