

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

# 1994

Department of the Treasury  
Internal Revenue Service

<b>Please Type or Print</b>	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
	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		

I request an automatic 4-month extension of time to August 15, 1995, to file Form 1040EZ, Form 1040A, or Form 1040 for the calendar year 1994 or to \_\_\_\_\_, 19\_\_\_\_, for the fiscal tax year ending \_\_\_\_\_, 19\_\_\_\_.

**Part I Individual Income Tax**—You must complete this part.

<p><b>1 Total tax liability for 1994.</b> This is the amount you expect to enter on Form 1040EZ, line 9; Form 1040A, line 27; or Form 1040, line 53. If you expect this amount to be zero, enter -0-. . . .</p> <p><i>Caution: You <b>MUST</b> 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.</i></p>	<b>1</b>	
<p><b>2 Total payments for 1994.</b> This is the amount you expect to enter on Form 1040EZ, line 8; Form 1040A, line 28d; or Form 1040, line 60 (excluding line 57) . . . . .</p>	<b>2</b>	
<p><b>3 BALANCE DUE.</b> Subtract line 2 from line 1. If line 2 is more than line 1, enter -0-. If you are making a payment, you must use the Form 4868-V at the bottom of page 3. For details on how to pay, including what to write on your payment, see the instructions . . . . . ▶</p>	<b>3</b>	

**Part II Gift or Generation-Skipping Transfer (GST) Tax**—Complete this part if you expect to owe either tax.

**Caution:** Do not include income tax on lines 5a and 5b. See the instructions.

<p><b>4</b> If you or your spouse plan to file a gift tax return (Form 709 or 709-A) for 1994, } <b>Yourself</b> ▶ <input type="checkbox"/> generally due by April 17, 1995, see the instructions and check here . . . } <b>Spouse</b> ▶ <input type="checkbox"/></p>	
<p><b>5a</b> Enter the amount of gift or GST tax <b>you</b> are paying with this form. Also, you must use the Form 4868-V at the bottom of page 3 . . . . .</p>	<b>5a</b>
<p><b>b</b> Enter the amount of gift or GST tax <b>your spouse</b> is paying with this form. Also, you must use the Form 4868-V at the bottom of page 3 . . . . .</p>	<b>5b</b>

### 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.

Your signature	Date	Spouse's signature, if filing jointly	Date
Preparer's signature (other than taxpayer)	Date		

If you want correspondence regarding this extension 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.

<b>Please Type or Print</b>	Name
	Number and street (include suite, room, or apt. no.) or P.O. box number if mail is not delivered to street address
	City, town or post office, state, and ZIP code

## General Instructions

### A Change To Note

We have added the Form 4868-V payment voucher at the bottom of page 3 for taxpayers who are making a payment with Form 4868.

### Purpose of Form

Use Form 4868 to obtain 4 more months to file **Form 1040EZ**, **Form 1040A**, or **Form 1040**. If you already had 2 extra months to file because you were "out of the country" (explained below) when your return was due, use this form to obtain an additional 2 months to file.

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**:

- Properly estimate your 1994 tax liability using the information available to you,
- Enter your tax liability on line 1 of Form 4868, **AND**
- File Form 4868 by the due date of your return.

If you cannot pay the amount on line 3, see the instructions for line 3.

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

**Note:** An extension of time to file your 1994 calendar year income tax return also extends the time to file a gift tax return (**Form 709 or 709-A**) for 1994.

If the automatic extension does not give you enough time, you can ask for additional time later. 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, or

2. Explain your reason in a letter. Mail it to the address in column (b) under **Where To File** on page 4.

File Form 4868 **before** you file Form 2688 or write a letter asking for more time. Only in cases of undue hardship will the IRS approve your request for more time without receiving Form 4868 first. 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 17, 1995. 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, 1995, for a 1994 calendar year return.

## Filing Your Tax Return

You may file Form 1040EZ, 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. **Do not** attach a copy of Form 4868 to your return.

### 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

The penalty is usually  $\frac{1}{2}$  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 the tax is unpaid. The maximum penalty is 25%.

For purposes of applying the late payment penalty **only**, the penalty will not be charged if you can show reasonable cause for not paying on time. To show reasonable cause, attach a statement to your return, not Form 4868, fully explaining your reason.

You are considered to have reasonable cause for the period covered by this automatic extension if at least 90% of your actual 1994 tax liability is paid before the regular due date of your return through withholding, estimated tax payments, or with Form 4868.

### 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 your return is late. Generally, the maximum penalty is 25%. If your return is more than 60 days late, the minimum penalty is \$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, not Form 4868, if you file late.

### How To Claim Credit for Payment Made With This Form

When you file your return, include the amount of any payment for line 3 sent with Form 4868 on the appropriate line of your tax return. If you file Form 1040EZ, the instructions for line 8 of that form will tell you how to report the payment. If you file Form 1040A, see the instructions for line 28d. If you file Form 1040, enter the payment on line 57.

If you and your spouse each filed a separate Form 4868 but later file a joint return for 1994, enter the total paid with both Forms 4868 on the appropriate line of your joint return.

If you and your spouse jointly filed Form 4868 but later file separate returns for 1994, 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

### How To Complete Form 4868

#### Name, Address, and Social Security Number

Enter your name, address, and social security number. If you plan to file a joint return, also enter your spouse's name and social security number.

#### P.O. Box

If your post office does not deliver mail to your street address and you have a P.O. box, enter the box number instead.

#### Name Change

If you changed your name after you filed your last return because of marriage, divorce, etc., be sure to report this to your local Social Security Administration office before filing your Form 4868. This prevents delays in processing your extension request.

#### Address Change

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. You can get Form 8822 by calling 1-800-TAX-FORM (1-800-829-3676).

### Fiscal Year Filers

In the area provided above Part I, 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, use this form to obtain an additional 2 months to file. Write "Taxpayer Abroad" across the top of Form 4868. "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 1

If we later determine that the amount entered on line 1 was not reasonable, the extension is null and void. You will owe the late filing penalty as explained earlier.

**Line 3**

If you find you can't pay the full amount shown on line 3, you can still get the extension. But you should pay as much as you can to limit the amount of interest you will owe. Also, you may be charged the late payment penalty on the unpaid tax from the regular due date of your return. See **Late Payment Penalty** on page 2.

If you are making a payment with Form 4868 for a line 3 balance due, complete Form 4868-V below.

**Line 4**

If you or your spouse are also using the extra 4 months to file a 1994 gift tax return, check whichever box applies on line 4. But if your spouse files a separate Form 4868, do not check the box for your spouse.

**Lines 5a and 5b**

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 Form 4868.

If you are making a payment with Form 4868 for line 5a or line 5b, complete Form 4868-V below.

**Signature**

Form 4868 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, the other spouse may sign for both. Attach a statement explaining 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 Form 4868.

**How To Complete and Use the Payment Voucher**

Complete and send in the payment voucher if you are making a payment with Form 4868. In addition to completing the voucher:

- Enclose your payment, making the check or money order payable to "Internal Revenue Service" (not "IRS").
- Do not send cash and do not staple or attach your payment to the voucher.
- Write your social security number, daytime phone number, and "1994 Form 4868" on your check or money order.

**Item 2**—Examples are shown below.

Name	Enter
John Brown	BROW
Joan A. Lee	LEE
John O'Neill	ONEI
Juan DeJesus	DEJE
Joan McCarthy	MCCA
Pedro Torres-Lopez	TORR
Jane Smith-Doe	SMIT

**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 for Form 4868 is: **Recordkeeping**, 26 min.; **Learning about the law or the form**, 13 min.; **Preparing the form**, 16 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min. The estimated average time for the Form 4868-V payment voucher is: **Learning about the law or the form**, 1 min.; **Preparing the form**, 11 min.; and **Copying, assembling, and sending the form to the IRS**, 10 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 write to both the **Internal Revenue Service**, Attention: Tax Forms Committee, PC:FP, Washington, DC 20224; 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** on page 4.

Detach here

Form <b>4868-V</b> Department of the Treasury Internal Revenue Service		<b>Payment Voucher</b>		OMB No. 1545-0188 <b>1994</b>	
▶ See <b>How To Complete and Use the Payment Voucher</b> above.					
1 Your social security number	2 Enter the first four letters of your last name	MFT	3 Enter the amount of individual income tax due, if any, from line 3 of Form 4868. ▶ \$		
		3 0			
4 If a joint return, spouse's social security number	5 Your name and address	MFT	6 Enter the amount of gift or GST tax due, if any, from line 5a of Form 4868. ▶ \$		
		5 1			
		MFT	7 Enter the amount of gift or GST tax due, if any, from line 5b of Form 4868. ▶ \$		
		5 1			
			8 Total due with this request. Add lines 3, 6, and 7. ▶ \$		

**Where To File**

<b>If you live in:</b>	<b>(a) If you are making a payment, use this address:</b>	<b>(b) If you are not making a payment, use this address:</b>
Florida, Georgia, South Carolina	P.O. Box 105093 Atlanta, GA 30348-5093	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	P.O. Box 1187 Newark, NJ 07101-1187	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	P.O. Box 371361 Pittsburgh, PA 15250-7361	Andover, MA 05501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	P.O. Box 970011 St. Louis, MO 63197-0011	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	P.O. Box 8530 Philadelphia, PA 19162-8530	Philadelphia, PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	P.O. Box 6223 Chicago, IL 60680-6223	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	P.O. Box 970016 St. Louis, MO 63197-0016	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	P.O. Box 7704 San Francisco, CA 94120-7704	Ogden, UT 84201
California (all other counties), Hawaii	P.O. Box 60000 Los Angeles, CA 90060-0000	Fresno, CA 93888
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	P.O. Box 1214 Charlotte, NC 28201-1214	Memphis, TN 37501
American Samoa	P.O. Box 8530 Philadelphia, PA 19162-8530	Philadelphia, PA 19255
Guam: Permanent residents	Department of Revenue and Taxation Government of Guam 378 Chalan San Antonio Tamuning, GU 96911*	Department of Revenue and Taxation Government of Guam 378 Chalan San Antonio Tamuning, GU 96911
Guam: Nonpermanent residents Puerto Rico (or if excluding income under section 933) Virgin Islands: Nonpermanent residents	P.O. Box 8530 Philadelphia, PA 19162-8530	Philadelphia, PA 19255
Virgin Islands: Permanent residents	V.I. Bureau of Internal Revenue Lockhart Gardens No. 1-A Charlotte Amalie St. Thomas, VI 00802*	V.I. Bureau of Internal Revenue Lockhart Gardens No. 1-A Charlotte Amalie St. Thomas, VI 00802
Foreign country (or if a dual-status alien): U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563 All APO and FPO addresses	P.O. Box 8530 Philadelphia, PA 19162-8530	Philadelphia, PA 19255

\*Permanent residents of Guam and the Virgin Islands do not use **Form 4868-V**, Payment Voucher.



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