



# Instructions for Form 4868

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

### General Instructions

#### Purpose of Form

**Caution:** If the new tax rates for high-income taxpayers apply to you, you may be able to defer part of your 1993 tax liability. But to do so, you **must** pay by the regular due date of your return, at least 90% of your 1993 tax liability, minus the tax you would be eligible to defer. For details, get **Form 8841, Deferral of Additional 1993 Taxes**.

Use Form 4868 to ask for 4 more months to file **Form 1040EZ, 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**:

- Properly estimate your 1993 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.

If you already had 2 extra months to file because you were "out of the country" (explained on page 2) when your return was due, 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 you are under a court order to file your return by the regular due date.

**Note:** An extension of time to file your 1993 calendar year income tax return also extends the time to file a gift tax return (**Form 709 or 709-A**) for 1993.

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 under **Where To File** on this page.

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 15, 1994. 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, 1994, for a 1993 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

Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee Memphis, TN 37501

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

American Samoa Philadelphia, PA 19255

Guam: Department of Revenue and Taxation Government of Guam 378 Chalan San Antonio Tamuning, Guam 96911  
Permanent residents

Guam: Nonpermanent residents  
Puerto Rico (or if excluding income under section 933) Philadelphia, PA 19255

Virgin Islands: Nonpermanent residents

Virgin Islands: V.I. Bureau of Internal Revenue Lockhart Gardens No. 1-A Charlotte Amalie St. Thomas, VI 00802  
Permanent residents

Foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, 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 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 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 1993 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 (line 3) sent with Form 4868 on the appropriate line of your tax return. If you file Form 1040EZ, the instructions for line 7 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 1993, 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 1993, 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 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 bring 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, 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 1.

Attach your check or money order to Form 4868. Make it payable to the "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1993 Form 4868" on your payment.

### Line 4

If you or your spouse are also using the extra 4 months to file a 1993 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.

## 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.

## 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**, 13 min.; **Preparing the form**, 16 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**, Attention: Reports Clearance Officer, 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 1.

