

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

**2005**

**What's New**

- You can now use Form 4868 to obtain an automatic 6-month extension (generally 4 months if you are "out of the country"). You no longer need to file Form 2688 for an additional extension of time. See *General Instructions* on page 2.
- If you are "out of the country" and are a U.S. citizen or resident, you must check the box on line 8. See *When To File Form 4868* on page 2 and the instructions for line 8 on page 3.



**It's Convenient,  
 Safe, and Secure**

IRS e-file is the IRS's electronic filing program. You can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You will receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Do not send in Form 4868 if you file electronically.

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you will need to estimate your total tax liability and subtract how much you have already paid (lines 4, 5, and 6 below).

If you think you may owe tax and wish to make a payment, you can pay by electronic funds withdrawal using option 1 or you can pay by credit card using option 2. See 1 and 2 on this page for details.

**1 E-file Using Your Personal Computer or Through a Tax Professional**

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of your 2004 tax return—you will be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal (see page 4) or send your payment to the address shown in the middle column under *Where To File a Paper Form 4868* on page 4.

**2 E-file and Pay by Credit Card**

You can get an extension if you pay part or all of your estimate of income tax due by using a credit card (American Express® Card, Discover® Card, MasterCard® card, or Visa® card). Your payment must be at least \$1. You can pay by phone or over the Internet through one of the service providers listed below.

Each service provider will charge a convenience fee based on the amount of the tax payment you are making. Fees may vary between service providers. You will be told what the fee is during the transaction and will have the option to continue or cancel the transaction. You can also obtain the convenience fee by calling the providers' toll-free automated customer service numbers or visiting their websites. Do not add the convenience fee to your tax payment.

**Link2Gov Corporation**

1-888-PAY-1040<sup>sm</sup>  
 (1-888-729-1040)  
 1-888-658-5465 (Customer Service)  
[www.PAY1040.com](http://www.PAY1040.com)

**Official Payments Corporation**

1-800-2PAY-TAX<sup>sm</sup>  
 (1-800-272-9829)  
 1-877-754-4413 (Customer Service)  
[www.officialpayments.com](http://www.officialpayments.com)

**Confirmation number.** You will receive a confirmation number when you pay by credit card. Enter the confirmation number below and keep for your records.

Enter confirmation number here ► .....

**File a Paper Form 4868**

If you wish to file on paper instead of electronically, fill in the Form 4868 below and mail it to the address shown on page 4. If you are a fiscal year taxpayer, you must file a paper Form 4868.

▼ DETACH HERE ▼

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

**2005**

For calendar year 2005, or other tax year beginning \_\_\_\_\_, 2005, ending \_\_\_\_\_, 200 .

**Caution: Incorrect or missing information may cause a delay in processing.**

Part I Identification			Part II Individual Income Tax	
1 Your name(s) (see instructions)			4 Estimate of total tax liability for 2005 . \$ _____	
Address (see instructions)			5 Total 2005 payments . . . . . _____	
City, town, or post office		State	6 <b>Balance due.</b> Subtract line 5 from line 4 (see instructions) . . . . . _____	
2 Your social security number		3 Spouse's social security number		7 Amount you are paying (see instructions) . . . ► _____
			8 Check here if you are "out of the country" and a U.S. citizen or resident . . . . . <input type="checkbox"/>	

## General Instructions

### Purpose of Form

Use Form 4868 to apply for 6 more months to file Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

To get the extra time you must:

- Properly estimate your 2005 tax liability using the information available to you,
- Enter your total tax liability on line 4 of Form 4868, and
- File Form 4868 by the regular due date of your return.



*Although you are not required to make a payment of the tax you estimate as due, 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. For more details, see Interest and Late Payment Penalty on this page. Any remittance you make with your application for extension will be treated as a payment of tax.*

You do not have to explain why you are asking for the extension. We will contact you only if your request is denied.

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.

**Gift or generation-skipping transfer (GST) tax return (Form 709).** An extension of time to file your 2005 calendar year income tax return also extends the time to file Form 709 for 2005. However, it does not extend the time to pay any gift or GST tax you may owe for 2005. To make a payment of gift or GST tax, see Form 8892. If you do not pay the amount due by the regular due date for Form 709, you will owe interest and may also be charged penalties. If the donor died during 2005, see the instructions for Forms 709 and 8892.

### When To File Form 4868

File Form 4868 by April 17, 2006. Fiscal year taxpayers, file Form 4868 by the regular due date of the return.

**Taxpayers “out of the country.”** If, on the regular due date of your return, you are “out of the country” (defined on this page) and a U.S. citizen or resident, you are allowed 2 extra months to file your return and pay any amount due without requesting an extension. For a calendar year return, this is June 15, 2006. File this form and be sure to check the box on line 8 if you need an additional 4 months to file your return.

If you are “out of the country” and are a U.S. citizen or resident, you may qualify for special tax treatment if you meet the foreign residence or presence tests. If you do not

expect to meet either of those tests by the due date of your return, request an extension to a date after you expect to qualify using Form 2350, Application for Extension of Time To File U.S. Income Tax Return. See Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad.

“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.

If you qualify as being “out of the country,” you will still be eligible for the extension even if you are physically present in the United States or Puerto Rico on the regular due date of the return.

### Total Time Allowed

Generally, we cannot extend the due date of your return for more than 6 months. There may be an exception if you are living “out of the country.” See *Taxpayers “out of the country”* on this page.

### Filing Your Tax Return

You can file your tax return any time before the extension expires.

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 late payment 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%.

The late payment penalty will not be charged if you can show reasonable cause for not paying on time. Attach a statement to your return fully explaining the reason. Do not attach the statement to Form 4868.

You are considered to have “reasonable cause” for the period covered by this automatic extension if at least 90% of your actual 2005 tax liability is paid before the regular due date of your return through withholding, estimated tax payments, or payments made with Form 4868.

### Late Filing Penalty

A late filing penalty is usually charged if your return is filed after the due date (including extensions). The penalty is usually 5% of the amount due 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 the tax due on your return, whichever is smaller. You might not owe the penalty if you have a reasonable explanation for filing late. Attach a statement to your return fully explaining the reason. Do not attach the statement to Form 4868.

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

When you file your 2005 return, include the amount of any payment you made with Form 4868 on the appropriate line of your tax return.

The instructions for the following line of your tax return will tell you how to report the payment.

- Form 1040, line 69.
- Form 1040A, line 43.
- Form 1040EZ, line 9.
- Form 1040NR, line 63.
- Form 1040NR-EZ, line 21.

If you and your spouse each filed a separate Form 4868 but later file a joint return for 2005, enter the total paid with both Forms 4868 on the appropriate line of your joint return.

If you and your spouse jointly file Form 4868 but later file separate returns for 2005, 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

#### Part I—Identification

Enter your name(s) and address. If you plan to file a joint return, include both spouses' names in the order in which they will appear on the return.

If you want correspondence regarding this extension to be sent to you at an address other than your own or to an agent acting for you, include the agent's name, if any, and enter that address instead.

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 Form 4868. This prevents delays in processing your extension request.

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. Showing a new address on Form 4868 will not update your record. You can get IRS forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also download forms from the IRS website at [www.irs.gov](http://www.irs.gov).

If you plan to file jointly, enter on line 2 the social security number (SSN) that you will show first on your return. Enter your spouse's SSN on line 3.

**IRS individual taxpayer identification numbers (ITINs) for aliens.** If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. Although an ITIN is not required to file Form 4868, you will need one to file your income tax return. For details on how to do so, see Form W-7 and its instructions. It usually takes about 4-6 weeks to get an ITIN. If you already have an ITIN, enter it wherever your SSN is requested. If you are applying for an ITIN on Form W-7, enter "ITIN TO BE REQUESTED" wherever your SSN is requested.



*An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.*

#### Part II—Individual Income Tax

**Rounding off to whole dollars.** You can round off cents to whole dollars on Form 4868. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50

becomes \$3. If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

#### Line 4—Estimate of Total Tax Liability for 2005

Enter on line 4 the total tax liability you expect to report on your 2005:

- Form 1040, line 63.
- Form 1040A, line 38.
- Form 1040EZ, line 10.
- Form 1040NR, line 58.
- Form 1040NR-EZ, line 17.

If you expect this amount to be zero, enter -0-.



*Make your estimate as accurate as you can with the information you have. If we later find that the estimate was not reasonable, the extension will be null and void.*

#### Line 5—Total 2005 Payments

Enter on line 5 the total payments from:

- Form 1040, line 71 (excluding line 69).
- Form 1040A, line 43.
- Form 1040EZ, line 9.
- Form 1040NR, line 69 (excluding line 63).
- Form 1040NR-EZ, line 21.



*For Forms 1040A, 1040EZ, and 1040NR-EZ, do not include on line 5 the amount you are paying with this Form 4868.*

#### Line 6—Balance Due

Subtract line 5 from line 4. If line 5 is more than line 4, enter -0-.

#### Line 7—Amount You Are Paying

If you find you cannot pay the amount shown on line 6, 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.

#### Line 8—Out of the Country

If you are out of the country on the regular due date of your return, check the box on line 8. "Out of the country" is defined on page 2.

## How To Make a Payment With Your Extension

### Pay by Electronic Funds Withdrawal

You can *e-file* Form 4868 using IRS *e-file* option 1 on page 1 and make a payment by authorizing an electronic funds withdrawal from your checking or savings account. Check with your financial institution to make sure that an electronic funds withdrawal is allowed and to get the correct routing and account numbers.

If you owe tax and wish to have the money electronically withdrawn from your account, you will be asked to make the following declaration:

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated for payment of my federal taxes and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

**Note.** This is your written copy of the electronic funds withdrawal authorization you made to have the amount you owe withdrawn. Keep it for your records.

### Pay by Credit Card

You can *e-file* Form 4868 using IRS *e-file* option 2 on page 1 and pay by credit card.

### Pay by Check or Money Order

- When paying by check or money order with Form 4868, use the addresses in the middle column under *Where To File a Paper Form 4868* below.
- Make your check or money order payable to the "United States Treasury." Do not send cash.
- Write your social security number, daytime phone number, and "2005 Form 4868" on your check or money order.
- Do not staple or attach your payment to Form 4868.

### Where To File a Paper Form 4868

#### If you live in:

	And you are making a payment, send Form 4868 with your payment to IRS:	And you are not making a payment, send Form 4868 to Internal Revenue Service Center:
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	P.O. Box 105050 Atlanta, GA 30348-5050	Atlanta, GA 39901-0002
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	P.O. Box 37003 Hartford, CT 06176-0003	Andover, MA 05501-0002
New Jersey, Pennsylvania	P.O. Box 80109 Cincinnati, OH 45280-0009	Philadelphia, PA 19255-0002
Arkansas, Kansas, Kentucky, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia	P.O. Box 660575 Dallas, TX 75266-0575	Austin, TX 73301-0002
Colorado, Nebraska, New Mexico, South Dakota, Utah, Wyoming	P.O. Box 1236 Charlotte, NC 28201-1236	Fresno, CA 93888-0002
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Washington	P.O. Box 7122 San Francisco, CA 94120-7122	Fresno, CA 93888-0002
Connecticut, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Ohio, North Dakota, Wisconsin	P.O. Box 970028 St. Louis, MO 63197-0028	Kansas City, MO 64999-0002
American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens, non-resident aliens, and those filing Form 4563	P.O. Box 80109 Cincinnati, OH 45280-0009 USA	Philadelphia, PA 19255-0215 USA
All APO and FPO addresses, a foreign country: U.S. citizens and those filing Form 2555 or 2555-EZ	P.O. Box 660575 Dallas, TX 75266-0575 USA	Austin, TX 73301-0215 USA

\*Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need this information so that our records will reflect your intention to file your individual income tax return within 6 months after the regular due date. If you choose to apply for an automatic extension of time to file, you are required by Internal Revenue Code section 6081 to provide the information requested on this form. Under section 6109, you must disclose your social security number (SSN) or individual taxpayer identification number (ITIN). Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you fail to provide this information in a timely manner or provide incomplete or false information, you may be liable for penalties and interest.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.