

General Instructions

What's New

Form 4868 no longer contains entries for a gift or GST tax payment. See *Gift or generation-skipping transfer (GST) tax return (Form 709)* below for details on paying gift or GST tax.

Purpose of Form

Use Form 4868 to apply for 4 more months to file Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

To get the extra time you must:

- Properly estimate your 2004 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 on this page and Late Payment Penalty on page 3. 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.

If you need an additional extension, see *If You Need Additional Time* on this page.

Gift or generation-skipping transfer (GST) tax return (Form 709). An extension of time to file your 2004 calendar year income tax return also extends the time to file Form 709 for 2004. However, it does not extend the time to pay any gift or GST tax you may owe for 2004. 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 2004, see the instructions for Forms 709 and 8892.

When To File Form 4868

File Form 4868 by April 15, 2005. Fiscal year taxpayers, file Form 4868 by the regular due date of the return.

If you are a U.S. citizen or resident "out of the country" (defined on this page) on the regular due date of your return, you are allowed 2 extra months to file your return. For a calendar year return, this is June 15, 2005. File this form if you need an additional 2 months to file 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.

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.

If You Need Additional Time

If the automatic 4-month extension (until August 15, 2005, for most calendar year taxpayers) does not give you enough time, you can ask for additional time later. But you will have to give a good reason, and it must be approved by the IRS. To ask for the additional time, you must either:

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 the right column under *Where To File a Paper Form 4868* 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 an additional extension without receiving Form 4868 first. Ask early for this extra time. Then, you can still file your return on time if your request is not approved.

Filing Your Tax Return

You may 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 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 2004 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). 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 good reason 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 2004 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 68.
- Form 1040A, line 43.
- Form 1040EZ, line 9.
- Form 1040NR, line 62.
- Form 1040NR-EZ, line 21.

If you and your spouse each filed a separate Form 4868 but later file a joint return for 2004, 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 2004, 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.

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.

If you are filing Form 1040NR or 1040NR-EZ, and do not have (and are not eligible to obtain) an SSN, enter your IRS-issued individual taxpayer identification number (ITIN). For information on obtaining an ITIN, see Form W-7, Application for IRS Individual Taxpayer Identification Number.

Part II—Individual Income Tax**Line 4—Estimate of Total Tax Liability for 2004**

Enter on line 4 the total tax liability you expect to report on your 2004:

- Form 1040, line 62.
- Form 1040A, line 38.
- Form 1040EZ, line 10.
- Form 1040NR, line 57.
- 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 2004 Payments

Enter on line 5 the total payments from:

- Form 1040, line 70 (excluding line 68).
- Form 1040A, line 43.
- Form 1040EZ, line 9.
- Form 1040NR, line 68 (excluding line 62).
- 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 this page.

How To Make a Payment With Your Extension

Paying by Electronic Funds Withdrawal

You can *e-file* Form 4868 using IRS *e-file* option 1 or 2 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 owed, 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.

Paying by Credit Card

You can *e-file* Form 4868 using IRS *e-file* option 3 on page 1 and pay by credit card.

Paying 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 "2004 Form 4868" on your check or money order.
- Do not staple or attach your payment to the form.

Where To File a Paper Form 4868

If you live in:

Alabama, Florida, Georgia, Mississippi, North Carolina, Rhode Island, South Carolina, West Virginia

And you are making a payment, send Form 4868 with your payment to IRS:

P.O. Box 105050 Atlanta, GA 30348-5050

And you are not making a payment, send Form 4868 to Internal Revenue Service Center:

Atlanta, GA 39901-0002

Maine, Massachusetts, New Hampshire, New York, Vermont

P.O. Box 37003 Hartford, CT 06176-0003

Andover, MA 05501-0002

District of Columbia, Maryland, New Jersey, Pennsylvania

P.O. Box 80109 Cincinnati, OH 45280-0009

Philadelphia, PA 19255-0002

Arkansas, Colorado, Kentucky, Louisiana, New Mexico, Oklahoma, Tennessee, Texas

P.O. Box 660575 Dallas, TX 75266-0575

Austin, TX 73301-0002

Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Virginia, Washington, Wyoming

P.O. Box 7122 San Francisco, CA 94120-7122

Fresno, CA 93888-0002

Connecticut, Delaware, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin

P.O. Box 970028 St. Louis, MO 63197-0028

Kansas City, MO 64999-0002

Ohio

P.O. Box 105073 Atlanta, GA 30348-5073

Memphis, TN 37501-0002

American Samoa or Puerto Rico (or if excluding income under Internal Revenue Code section 933); are a nonpermanent resident of Guam or the Virgin Islands; have an APO, FPO, or foreign address; are a dual-status alien; or file Form 2555, 2555-EZ, or 4563

P.O. Box 80109 Cincinnati, OH 45280-0009

Philadelphia, PA 19255-0215

Guam:
Permanent residents

Send Form 4868 and payments to:

Department of Revenue and Taxation
Government of Guam
P.O. Box 23607 GMF, GU 96921

Virgin Islands:
Permanent residents

Send Form 4868 and payments to:

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 4 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, or to federal and state agencies to enforce federal nontax criminal laws and 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 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**, 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 us at the following address: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File a Paper Form 4868* above.