

General Instructions

Purpose of Form

Use Form 4868 to apply for 6 more months (4 if “out of the country” (defined later on this page) and a U.S. citizen or resident) to file Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

To get the extra time you must:

1. Properly estimate your 2007 tax liability using the information available to you,
2. Enter your total tax liability on line 4 of Form 4868, and
3. 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 2007 calendar year income tax return also extends the time to file Form 709 for 2007. However, it does not extend the time to pay any gift or GST tax you may owe for 2007. 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 2007, see the instructions for Forms 709 and 8892.

When To File Form 4868

File Form 4868 by April 15, 2008. 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” 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 16, 2008. 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.

“Out of the country” means either:

- You live outside the United States and Puerto Rico and your main place of work is outside the United States and Puerto Rico, or
- 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.

For more information on extensions for taxpayers “out of the country,” see Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad.

Form 1040NR or 1040NR-EZ filers. If you cannot file your return by the due date, you should file Form 4868. You must file Form 4868 by the regular due date of the return.

If you did not receive wages as an employee subject to U.S. income tax withholding, and your return is due June 16, 2008, check the box on line 9.

Total Time Allowed

Generally, we cannot extend the due date of your return for more than 6 months (October 15, 2008, for most calendar year taxpayers). 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. This is April 15, 2008, for a 2007 calendar year return even if you qualify for the 2-month extension because you were out of the country. 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 2007 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. 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 2007 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 42.
- 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 2007, 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 2007, you can enter the total amount paid with Form 4868 on either of your separate returns. Or you and your spouse can 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, enter that address. If you want the correspondence sent to an agent acting for you, include the agent's name (as well as your own) and the agent's address.

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 a joint return, enter on line 2 the social security number (SSN) that you will show first on your return. Enter on line 3 the other SSN to be shown on the joint return.

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 apply for an ITIN, see Form W-7 and its instructions. It usually takes 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 2007

Enter on line 4 the total tax liability you expect to report on your 2007:

- Form 1040, line 63.
- Form 1040A, line 37.
- 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—Estimate of Total Payments for 2007

Enter on line 5 the total payments you expect to report on your 2007:

- Form 1040, line 72 (excluding line 69).
- Form 1040A, line 42.
- Form 1040EZ, line 9.
- Form 1040NR, line 70 (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.

Line 9—Form 1040NR or 1040NR-EZ Filers

If you did not receive wages subject to U.S. income tax withholding, and your return is due June 16, 2008, check the box on line 9.

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. 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 appropriate address 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 "2007 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 Internal Revenue Service:

And you are not making a payment, send Form 4868 to Department of the Treasury, 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 37009 Hartford, CT 06176-0009	Kansas City, MO 64999-0002
Kentucky, Louisiana, Mississippi, Tennessee, Texas, APO, FPO	P.O. Box 660575 Dallas, TX 75266-0575	Austin, TX 73301-0426
Alaska, Arizona, California, Hawaii, Nevada, New Mexico, Oregon, Utah	P.O. Box 7122 San Francisco, CA 94120-7122	Fresno, CA 93888-0426
Colorado, Idaho, Iowa, Kansas, Minnesota, Montana, Nebraska, North Dakota, Oklahoma, South Dakota, Washington, Wisconsin, Wyoming	P.O. Box 802503 Cincinnati, OH 45280-2503	Fresno, CA 93888-0426
Arkansas, Connecticut, Illinois, Indiana, Michigan, Missouri, Ohio, West Virginia	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, nonresident aliens, and anyone filing Form 4563. U.S. citizens or tax residents in a foreign country, and anyone 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.

Private Delivery Services

If you are not making a payment, you can use certain private delivery services designated by the IRS to mail Form 4868. Use the address for the Internal Revenue Service Center shown above that applies to you. The private delivery services you can use include only the following:

- DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

Your private delivery service can tell you how to get written proof of the mailing date.



Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service if you are making a payment.

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 or individual taxpayer identification number. 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.