

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

2001



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

IRS e-file is the IRS's electronic filing program. Now you can get an automatic extension of time to file your tax return by filing Form 4868 electronically by April 15, 2002. You will receive an electronic acknowledgment or confirmation number 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 may pay by electronic funds withdrawal (direct debit) using option 1 or 2 below or you may pay by credit card using option 3.

1 E-file by Phone—March 1–April 15 Call toll free 1-888-796-1074

Anyone who filed a tax return last year can file Form 4868 by phone. The telephone system will accept extensions any time from March 1 through April 15, 2002, and your extension will be good through August 15, 2002. Filing by telephone is advantageous because you get a confirmation number.

If you wish to make a payment by electronic funds withdrawal (direct debit), you will be asked for last year's adjusted gross income (AGI). AGI is located on line 33 of your 2000 Form 1040, line 19 of your 1040A, line 4 of your 1040EZ, or line 1 of your 2000 TeleFile Tax Record. If you choose, you may also file your extension by phone and mail a paper check to the address shown in the middle column on page 4.

2 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 last year's 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 check to the address shown on page 4.

3 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 or MasterCard® card). Your payment must be at least \$1. You may 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 may also obtain the convenience fee by calling the service providers' automated customer service numbers or visiting their Web Sites. All calls are toll free. Do not add the convenience fee to your tax payment.

PhoneCharge, Inc.
1-888-ALLTAXX
(1-888-255-8299)
1-877-851-9964 (Customer Service)
www.1888ALLTAXX.com

Official Payments Corporation
1-800-2PAY-TAX
(1-800-272-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com

Form 709 or 709-A. Although an extension of time to file your income tax return also extends the time to file Form 709 or 709-A, you cannot make payments of the gift or GST tax with a credit card. To make a payment of the gift or GST tax, send a check or money order to the service center where the donor's income tax return will be filed. Enter "2001 Form 709" and the donor's name and social security number on the payment.

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.

▼ DETACH HERE ▼

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

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For calendar year 2001, or other tax year beginning _____, 2001, ending _____

Part I Identification		Part III Individual Income Tax	
1 Your name(s) (see instructions)		4 Estimate of total tax liability for 2001 \$ _____	
Address (see instructions)		5 Total 2001 payments _____	
City, town or post office, state, and ZIP code		6 Balance due. Subtract 5 from 4 _____	
2 Your social security number	3 Spouse's social security number	Part IV Gift/GST Tax —If you are not filing a gift or GST tax return, go to Part V now. See the instructions.	
Part II Complete ONLY If Filing Gift/GST Tax Return		7 Your gift or GST tax payment . . . \$ _____	
Caution: <i>Only for gift/GST tax extension! Checking box(es) may result in correspondence if Form 709 or 709-A is not filed.</i>		8 Your spouse's gift/GST tax payment _____	
This form also extends the time for filing a gift or generation-skipping transfer (GST) tax return if you file a calendar (not fiscal) year income tax return. Enter your gift or GST tax payment(s) in Part IV and:		Part V Total	
Check this box <input type="checkbox"/> if you are requesting a Gift or GST tax return extension.		9 Total liability. Add lines 6, 7, and 8 \$ _____	
Check this box <input type="checkbox"/> if your spouse is requesting a Gift or GST tax return extension.		10 Amount you are paying <input type="checkbox"/> _____	
		Confirmation Number	
		If you file electronically, you will receive a confirmation number telling you that your Form 4868 has been accepted. Enter the confirmation number here and keep it for your records <input type="checkbox"/> _____	

General Instructions

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 2001 tax liability using the information available to you,
- Enter your tax liability on line 9 of Form 4868, **and**
- File Form 4868 by the regular due date of your return.

Caution: *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.

Form 709 or 709-A. Generally, an extension of time to file your 2001 **calendar year** income tax return also extends the time to file a gift or generation-skipping transfer (GST) tax return for 2001. Special rules apply if the donor dies during the year in which the gifts were made. See the Instructions for Form 709.

When To File Form 4868

File Form 4868 by April 15, 2002. Fiscal year taxpayers, file Form 4868 by the regular due date of the return.

If you had 2 extra months to file your return because you were out of the country, file Form 4868 by June 17, 2002, for a 2001 calendar year return.

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, use this form to obtain an additional 2 months to file. You can only file a paper Form 4868. 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 Need Additional Time

If the automatic 4-month extension (until August 15, 2002, 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 2001 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 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 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 64.
- Form 1040A, line 41.
- Form 1040EZ, line 10.
- Form 1040NR, line 59.
- Form 1040NR-EZ, line 21.

If you and your spouse each filed a separate Form 4868 but later file a joint return for 2001, 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 2001, 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

Caution: *Skip Parts II and IV unless you are requesting an extension of time to file a gift or GST tax return.*

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 Web Site 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, get **Form W-7**, Application for IRS Individual Taxpayer Identification Number.

Part III—Individual Income Tax

Line 4—Estimate of Total Tax Liability for 2001

Enter on line 4 the total tax liability you expect to report on your 2001:

- Form 1040, line 58.
- Form 1040A, line 36.
- Form 1040EZ, line 11.
- Form 1040NR, line 54.

- Form 1040NR-EZ, line 17.

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

Caution: *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 Payments for 2001

Enter on line 5 the total payments from:

- Form 1040, line 66 (excluding line 64).
- Form 1040A, line 41.
- Form 1040EZ, line 10.
- Form 1040NR, line 64 (excluding line 59).
- Form 1040NR-EZ, line 21.

Note: *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

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

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.

Part IV—Gift/GST Tax

Fill in this part **only** if you or your spouse plan to file Form 709 or 709-A **and** you are also using Form 4868 to apply for an extension of time to file your 2001 **calendar year** income tax return. **Do not** include income tax on lines 7 and 8.

Enter the amount of gift and GST tax you (or your spouse) are paying on these lines. If your spouse files a **separate** Form 4868, **do not** check the box in Part II for your spouse; enter on your form only the total gift and GST tax **you** are paying. Pay in full with this form to avoid interest and penalties.

Part V—Total

Enter the total of line 6 (and 7 and 8, if applicable) on line 9. If you are paying your entire estimate of tax liability, lines 9 and 10 should both be the same.

How To Make a Payment With Your Extension

Paying by Electronic Funds Withdrawal (Direct Debit)

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 (direct debit) from your checking or savings account. You can authorize an electronic funds withdrawal for your extension tax payment and/or for payment of your gift or GST tax. 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 (direct debit) 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 "2001 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:	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:
Florida, Georgia, North Carolina, South Carolina, West Virginia	P.O. Box 105073 Atlanta, GA 30348-5073	Atlanta, GA 39901
Connecticut, Delaware	P.O. Box 22423 Newark, NJ 07101-2423	Philadelphia, PA 19255
New Jersey, New York (<i>New York City and counties of Nassau, Rockland, Suffolk, and Westchester</i>)	P.O. Box 22423 Newark, NJ 07101-2423	Holtsville, NY 00501
New York (<i>all other counties</i>), Massachusetts, Michigan, Rhode Island	P.O. Box 13843 Philadelphia, PA 19101-3843	Andover, MA 05501
Maine, New Hampshire, Vermont	P.O. Box 13843, Philadelphia, PA 19101-3843	Philadelphia, PA 19255
Illinois, Iowa, Kansas, Minnesota, Missouri, Wisconsin	P.O. Box 970028 St. Louis, MO 63197-0028	Kansas City, MO 64999
Oregon	P.O. Box 970028 St. Louis, MO 63197-0028	Fresno, CA 93888
District of Columbia, Indiana, Maryland, Pennsylvania	P.O. Box 80109 Cincinnati, OH 45280-0009	Philadelphia, PA 19255
Ohio	P.O. Box 80109 Cincinnati, OH 45280-0009	Cincinnati, OH 45999
Arizona, Colorado, Idaho, Montana, New Mexico, Texas, Wyoming	P.O. Box 660575 Dallas, TX 75266-0575	Austin, TX 73301
Utah	P.O. Box 660575 Dallas, TX 75266-0575	Kansas City, MO 64999
Alaska, California, Hawaii, Nevada	P.O. Box 7122 San Francisco, CA 94120-7122	Fresno, CA 93888
Alabama, Arkansas, Kentucky, Louisiana, Mississippi, Tennessee, Virginia	P.O. Box 105050 Atlanta, GA 30348-5050	Memphis, TN 37501
Nebraska, North Dakota, South Dakota, Washington	P.O. Box 30659 Los Angeles, CA 90030-0659	Ogden, UT 84201
Oklahoma	P.O. Box 105050 Atlanta, GA 30348-5050	Kansas City, MO 64999
American Samoa or Puerto Rico (<i>or exclude income under section 933</i>); 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
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. 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**, 18 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 the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Where To File a Paper Form 4868** above.

