

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

There are three ways to request an automatic extension of time to file a U.S. individual income tax return.

1. You can file Form 4868 electronically by accessing IRS *e-file* using your home computer or by using a tax professional who uses *e-file*.
2. You can pay all or part of your estimate of income tax due using a credit or debit card.
3. You can file a paper Form 4868.



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, unless you are making a payment with a check or money order (see page 3).

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).

Several companies offer free e-filing of Form 4868 through the Free File program. For more details, go to IRS.gov and click on *freefile*.



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 2009 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 or send your check or money order to the address shown in the middle column under *Where To File a Paper Form 4868* (see page 4).



Pay by Credit or Debit Card

You can get an extension if you pay part or all of your estimate of income tax due by using a credit or debit card. Your payment must be at least \$1. You can pay by phone or over the Internet (see page 3).



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.

For information on using a private delivery service, see page 4.

Note. If you are a fiscal year taxpayer, you must file a paper Form 4868.

General Instructions

Purpose of Form

Use Form 4868 to apply for 6 more months (4 if "out of the country" (defined on page 2) and a U.S. citizen or resident) to file Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040-PR, or 1040-SS.

Gift tax return (Form 709). An extension of time to file your 2010 calendar year income tax return also extends the time to file Form 709 for 2010. However, it does not extend the time to pay any gift tax you may owe for 2010. To make a payment of gift 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 2010, see the instructions for Forms 709 and 8892.

Qualifying for the Extension

To get the extra time you must:

1. Properly estimate your 2010 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 page 2. 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.

▼ DETACH HERE ▼

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For calendar year 2010, or other tax year beginning _____, 2010, ending _____, 20_____.

Part I Identification			Part II Individual Income Tax	
1 Your name(s) (see instructions)			4 Estimate of total tax liability for 2010	\$ _____
Address (see instructions)			5 Total 2010 payments	_____
City, town, or post office			6 Balance due. Subtract line 5 from line 4 (see instructions)	_____
State			7 Amount you are paying (see instructions) ▶	_____
ZIP Code			8 Check here if you are "out of the country" and a U.S. citizen or resident (see instructions)	<input type="checkbox"/>
2 Your social security number	3 Spouse's social security number		9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding	<input type="checkbox"/>