Form **4868**
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0188

1997

General Instructions

Purpose of Form

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

To get the extra time you **MUST:**

- Properly estimate your 1997 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.

You are not required to send a payment of the tax you estimate as due. However, see **Interest** and **Late Payment Penalty** on page 3. Any remittance you send 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.

Note: *An extension of time to file your 1997* ***calendar year*** *income tax return also extends the time to file a gift or generation-skipping transfer (GST) tax return* ***(Form 709 or 709-A)*** *for 1997.*

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. Write "Taxpayer Abroad" across the top of Form 4868. "Out of the country" means either **(a)** you live outside the United States and Puerto Rico **and** your main place of work is outside the United States and Puerto Rico, **or (b)** you are in military or naval service outside the United States and Puerto Rico.

When To File Form 4868

File Form 4868 by April 15, 1998. 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 15, 1998, for a 1997 calendar year return.

How To Send In Your Payment

- When sending a payment with Form 4868, use the addresses in the middle column under **Where To File** on page 2.
- Make your check or money order payable to "Internal Revenue Service" (not "IRS"). Do not send cash.
- Write your social security number, daytime phone number, and "1997 Form 4868" on the front of your check or money order.
- Do not staple or attach your payment to the form.

If You Need Additional Time

If the automatic 4-month extension (until August 17, 1998, 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** on page 2.

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.

For Paperwork Reduction Act Notice, see page 4. Cat. No. 13141W Form **4868** (1997)

▼ DETACH HERE ▼

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

For calendar year 1997, or other tax year beginning ,1997, ending ,19 .

OMB No. 1545-0188

1997

Part I Identification

1 Your name(s) (see instructions)

Address (see instructions)

City, town or post office, state, and ZIP code

2 Your social security number | **3 Spouse's social security no.**

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. Check below if requesting a gift or GST tax return extension, and enter your tax payment(s) in Part III:

Yourself ► ☐ Spouse ► ☐

Part II Individual Taxes

4 Total tax liability for 1997 . . . . $

5 Total 1997 payments . . . . . .

6 Balance. Subtract 5 from 4 . . . .

Part III Gift/GST Tax—If you are not filing a gift or GST tax return, go to Part IV now. See the instructions.

7 Your gift or GST tax payment. . . $

8 Your spouse's gift/GST tax payment .

Part IV Total

9 Total liability. Add lines 6, 7, and 8 $

10 Amount you are paying. . . . . ►

If line 10 is less than line 9, you may be liable for interest and penalties. See page 3.

Where To File

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, South Carolina	P.O. Box 105073 Atlanta, GA 30348-5073	Atlanta, GA 39901
New Jersey, New York (*New York City and counties of Nassau, Rockland, Suffolk, and Westchester*)	P.O. Box 22423 Newark, NJ 07101-2423	Holtsville, NY 00501
New York (*all other counties*), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	P.O. Box 371410 Pittsburgh, PA 15250-7410	Andover, MA 05501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	P.O. Box 970028 St. Louis, MO 63197-0028	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	P.O. Box 7990 Philadelphia, PA 19162-7990	Philadelphia, PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	P.O. Box 6252 Chicago, IL 60680-6252	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	P.O. Box 970027 St. Louis, MO 63197-0027	Austin, TX 73301
Alaska, Arizona, California (*counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba*), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	P.O. Box 7122 San Francisco, CA 94120-7122	Ogden, UT 84201
California (*all other counties*), Hawaii	P.O. Box 54916 Los Angeles, CA 90054-0916	Fresno, CA 93888
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	P.O. Box 1236 Charlotte, NC 28201-1236	Memphis, TN 37501
American Samoa or Puerto Rico *(or exclude income under 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 7990 Philadelphia, PA 19162-7990	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

Filing Your Tax Return

You may file your tax return any time before the extension expires. But remember, 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.

Do not attach a copy of Form 4868 to your return.

For your convenience, we have included an extra copy of Form 4868. However, only file one.

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 ½ 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 1997 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 sent with Form 4868 on the appropriate line of your tax return. If you file Form 1040EZ, the instructions for line 9 of that form will tell you how to report the payment. If you file Form 1040A, see the instructions for line 29e. If you file Form 1040, enter the payment on line 57.

If you and your spouse each filed a separate Form 4868 but later file a joint return for 1997, 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 1997, 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

Skip Part III 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 Form 8822 by calling 1-800-TAX-FORM (1-800-829-3676).

▼ DETACH HERE ▼ (This is an extra copy. File only one Form 4868.)

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Part I Identification

1 Your name(s) (see instructions)

Address (see instructions)

City, town or post office, state, and ZIP code

2 Your social security number | **3 Spouse's social security no.**

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. Check below if requesting a gift or GST tax return extension, and enter your tax payment(s) in Part III:

Yourself ► ☐ Spouse ► ☐

Part II Individual Taxes

4 Total tax liability for 1997 . . . . $ _____

5 Total 1997 payments. . . . . _____

6 **Balance.** Subtract 5 from 4 . . . . _____

Part III **Gift/GST Tax—**If you are not filing a gift or GST tax return, go to Part IV now. See the instructions.

7 Your gift or GST tax payment. . . $ _____

8 **Your spouse's** gift/GST tax payment

Part IV Total

9 **Total liability.** Add lines 6, 7, and 8 $ _____

10 Amount you are paying. . . . . ► _____

If line 10 is less than line 9, you may be liable for interest and penalties. See page 3.

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

Part II—Individual Taxes

Line 4—Total Tax Liability for 1997

This is the amount you expect to enter on Form 1040EZ, line 10; Form 1040A, line 28; or Form 1040, line 53. If you expect this amount to be zero, enter zero.

Caution: *You can estimate this amount, but be as exact as you can with the information you have. If we later find that your estimate was not reasonable, the extension will be null and void.*

Line 5—Total Payments for 1997

This is the amount you expect to enter on Form 1040EZ, line 9; Form 1040A, line 29e; or Form 1040, line 60 (excluding line 57).

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 page 3.

Part III—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 1997 **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 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 IV—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, both lines 9 and 10 should be the same.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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,** 12 min.; **Preparing the form,** 17 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** on page 2.