

# 1995 Form 4868



Department of the Treasury  
Internal Revenue Service

## General Instructions

**Note:** Form 1040-T references are to a new form sent to certain individuals on a test basis.

### A Change To Note

We have combined Form 4868-V (payment voucher) and Form 4868 into one, smaller, detachable Form 4868. The form is at the bottom of this page.

### Purpose of Form

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

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

- Properly estimate your 1995 tax liability using the information available to you,
- Enter your tax liability on line 6a of Form 4868,
- Sign your Form 4868, **AND**
- File Form 4868 by the regular due date of your return.

If you cannot pay the entire balance due, see the instructions for line 6c.

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 **Additional Time** on page 3.

**Note:** An extension of time to file your 1995 **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 1995.

### 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, 1996. If you are filing a fiscal year return, file Form 4868 by the regular due date of your return.

If you had 2 extra months to file your return because you were out of the country, file Form 4868 by June 17, 1996, for a 1995 calendar year return.

For Paperwork Reduction Act Notice, see page 3.

Cat. No. 13141W

Form **4868** (1995)

▼ DETACH HERE ▼

Form <b>4868</b> Department of the Treasury Internal Revenue Service	<b>Application for Automatic Extension of Time                  To File U.S. Individual Income Tax Return</b>	OMB No. 1545-0188  <b>1995</b>
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<b>1</b> Your name(s) (see instructions) _____  Address (see instructions) _____  City, town or post office, state, and ZIP code _____		<b>2a Amount due—</b> Add lines 6c, d, and e . ▶ \$ _____  <b>b Amount you                  are paying ▶ \$</b> _____
<b>3</b> Your social security number : : : : : :	<b>4</b> Spouse's social security no. : : : : : :	

**5** I request an automatic 4-month extension of time to August 15, 1996, to file my individual tax return for the calendar year 1995 or to \_\_\_\_\_, 19\_\_\_\_, for the fiscal tax year ending \_\_\_\_\_, 19\_\_\_\_.

<b>6 Individual Income Tax—</b> See instructions.  <b>a</b> Total tax liability for 1995 . . . . . \$ _____ <b>b</b> Total payments for 1995. . . . . \$ _____ <b>c Balance due.</b> Subtract 6b from 6a . . . \$ _____	<b>Gift or GST Tax Return(s)—</b> See instructions. Check here <b>ONLY</b> if filing a gift or GST tax return . . . . . } Yourself ▶ <input type="checkbox"/> } Spouse ▶ <input type="checkbox"/> <b>d</b> Amount of gift or GST tax you are paying \$ _____ <b>e Your spouse's gift/GST tax payment \$</b> _____
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Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

▶ Your signature _____ Date _____	▶ Spouse's signature, if filing jointly _____ Date _____
▶ Preparer's signature (other than taxpayer) _____	Date _____

**Where To File**

<b>If you live in:</b>	<b>And you are making a payment, send Form 4868 with your payment to IRS:</b>	<b>And you are NOT making a payment, send Form 4868 to Internal Revenue Service Center:</b>
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
All APO and FPO addresses, American Samoa, Puerto Rico (or if excluding income under section 933), nonpermanent residents of Guam or the Virgin Islands, foreign addresses (or if a dual status alien) if a U.S. citizen or if filing Form 2555, Form 2555-EZ, or Form 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 Building 13-1 Mariner Avenue Tiyjan Barrigada, GU 96913
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

## 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 "1995 Form 4868" on your check or money order.
- Do not staple or attach your payment to the form.

## If You Need Additional Time

If the automatic extension does not give you enough time, you can ask for additional time later. But you'll have to give a good reason, and it must be approved by the IRS. To ask for the additional time, you must do **either** of the following:

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.

## 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.

## 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 1995 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 29d. If you file Form 1040, enter the payment on line 58. If you file Form 1040-T, enter the payment on line 35.

If you and your spouse each filed a separate Form 4868 but later file a joint return for 1995, enter the total paid with both Forms 4868 on the appropriate line of your joint return.

If you and your spouse jointly filed Form 4868 but later file separate returns for 1995, 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.

## 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.

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, 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.

## Specific Instructions

### How To Complete Form 4868

#### Box 1

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).

#### Line 2

Enter the total of lines 6c, d, and e on line 2a. On line 2b, enter the amount of your check or money order. If you are paying your entire estimate of tax liability, both lines should be the same.

#### Lines 3 and 4

If you plan to file jointly, enter the SSN on line 3 that you will show first on your return. Enter your spouse's SSN on line 4.

#### Line 6a—Total Tax Liability for 1995

This is the amount you expect to enter on Form 1040EZ, line 10; Form 1040A, line 28; Form 1040, line 54; or Form 1040-T, line 31. 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 6b—Total Payments for 1995

This is the amount you expect to enter on Form 1040EZ, line 9; Form 1040A, line 29d; Form 1040, line 61 (excluding line 58); or Form 1040-T, line 37 (excluding line 35).

#### Line 6c—Balance Due

Subtract line 6b from line 6a. If line 6b is more than line 6a, enter zero.

If you find you can't pay the full amount shown on line 6c, 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.

#### Lines 6d and 6e—Gift or 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 1995 **calendar year** income tax return. **Do not** include income tax on lines 6d and 6e.

Enter the amount of gift and GST tax you (or your spouse) expect to owe 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** expect to owe. Pay in full with this form to avoid interest and penalties. If paying gift and GST taxes on time would cause you undue hardship (not just inconvenience), attach an explanation to Form 4868.

#### Signature

Form 4868 must be signed or your extension will be denied. If you plan to file a joint return, both of you should sign. If there is a good reason why one of you cannot, the other spouse may sign for both. Attach a statement explaining why the other spouse cannot sign.

Anyone with a power of attorney can also sign. But the following can sign for you without a power of attorney:

- Attorneys, CPAs, and enrolled agents.
- A person in close personal or business relationship to you who is signing because you cannot. There must be a good reason why you cannot sign, such as illness or absence. Attach an explanation.

