

PRINT IN BLACK INK

Ovals must be filled in completely. Example:  Photocopies of this form are not acceptable. For the year January 1–December 31, 1996 or other taxable year beginning _____ 1996, ending _____.**Form M-4868** Application for Automatic Six-Month Extension **1996**

File your extension by telephone. See instructions.

Part 1. Application for Automatic Six-Month Extension of Time to File Massachusetts Income Tax Return

FIRST NAME										M.I. LAST NAME										YOUR SOCIAL SECURITY NUMBER																			
IF A JOINT RETURN, SPOUSE'S FIRST NAME										M.I. LAST NAME										SPOUSE'S SOCIAL SECURITY NUMBER																			
ADDRESS																				CITY/TOWN/POST OFFICE										STATE					ZIP + 4				

Type of return filed (select one): ☐ Form 1 ☐ Form 1-NR/PY ☐ Telefile ☐ Form 2 ☐ Form 3F ☐ Form 3 ☐ Other _____

LINE	1	Total tax you expect to owe for 1996 (see Form 1, line 24; Form 1-NR/PY, line 28; Telefile Worksheet, line 19; Form 2, line 45; or Form 3F, line 25. Form 3 filers, enter 0)	1
	2	Massachusetts income tax withheld	2
	3	1995 overpayment applied to your 1996 estimated tax (do not enter 1995 refund)	3
	4	1996 Massachusetts estimated tax payments (do not include amount in line 3)	4
	5	Credits (see Form 1, line 27; Form 1-NR/PY, line 32; Form 2, line 46; or Form 3F, lines 26, 27 and 28. Form 3 filers, enter 0)	5
	6	Total. Add lines 2, 3, 4 and 5	6
	7	Amount of Payment Due. Subtract line 6 from line 1. Pay in full with this application	

**Note:** If there is no amount due in line 7, you should file this application by touch-tone telephone. See reverse for more information.

Confirmation number _____

Part 2. Complete if Prepared by Someone Other than Taxpayer

(If prepared by someone other than taxpayer, this application must be submitted on paper.)

I am authorized to prepare this application and I am (select one):

- ☐ a member in good standing of the bar of the highest court of (specify jurisdiction) _____
- ☐ a certified public accountant, or public accountant, duly qualified to practice in (specify jurisdiction) _____
- ☐ a person enrolled to practice before the Internal Revenue Service _____
- ☐ a duly authorized agent holding a power of attorney with respect to filing an extension of time (the power of attorney need not be submitted unless requested) _____
- ☐ a person standing in close personal or business relationship to the taxpayer who is unable to sign this application because of illness, absence, or other good cause; my relationship to the taxpayer and the reasons why the taxpayer is unable to sign this application are _____

Write your Social Security number(s) on lower left corner of check. Make check payable to Commonwealth of Massachusetts and mail to: Massachusetts Department of Revenue, P.O. Box 7070, Boston, MA 02204.

SIGN HERE — Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature	Your daytime phone	Date	Paid Preparer's signature	Social Security number
	()	/ /		- -
Spouse's Signature (if filing jointly)	Spouse's daytime phone	Date	Employer Identification number	Date
	()	/ /	-	/ /

Staple check here

General Information

This application must be used by individuals, fiduciaries, partnerships and corporate trusts to request an automatic six-month extension of time to file their Massachusetts income tax return. This is the only application needed to request a six-month extension of time to file. The extension of time to file does not extend the due date for payment of any tax due. Extensions are granted only upon the timely filing of the extension with any required payment amount. If you are requesting an extension and owe no tax, you may file your application for extension by touch-tone telephone (see the section "Filing Your Extension by Phone" for more information) or submit a copy of your federal extension application — in most cases Form 4868. Determine your required payment, if any, by completing the worksheet on the front of this form.

If you are submitting a copy of your federal extension form, indicate across the top of the form: "This Extension is for Massachusetts Purposes."

When to File this Form. Form M-4868 is due on or before April 15, or on or before the original due date of the return for fiscal year filers. If the due date is a Saturday, Sunday, or legal holiday, substitute the next regular workday.

Required Payment. This application must be accompanied by payment of any tax estimated to be due. The extension will be considered void if 80% of the total tax liability is not paid on or before the original due date of the return. Void extensions are subject to penalty and interest charges from the original due date.

Penalties and Interest. Any portion of tax not paid on or before the due date of your return is subject to a late payment penalty of $\frac{1}{2}\%$ per month of the tax due, up to a maximum of 25%. Returns not filed on or before the due date are subject to a late return penalty of 1% per month of the tax due, up to a maximum of 25%. Interest will also be charged on any tax not paid on or before the original due date.

Filing Your Income Tax Return. Your income tax return may be filed at any time within the six-month extension period. When completing your return, enter the amount paid with this extension in the "amount paid with extension" line of the form you file.

Enclose a copy of this extension with your tax return. If this extension was filed by phone, be sure you have recorded the confirmation number in the space provided on the worksheet on the front of this form. If you Telefile your income tax return, retain this application for your records. Do not mail.

If you and your spouse file a joint Form M-4868 but do not file a joint income tax return, the total automatic extension tax payment may be claimed on your separate return or the separate return of your spouse, or divided in any way. The social security number of both spouses must be entered on the separate returns.

If you and your spouse file a separate Form M-4868 and later elect to file a joint income tax return, enter on the extension paid line the sum of the amounts paid on the separate Forms M-4868. Be sure to enter the social security numbers of both spouses on your income tax return.

Termination of Extension. The Massachusetts Department of Revenue may terminate an automatic extension at any time by mailing a notice of termination to the taxpayer(s) or to the person who requested the extension for the taxpayer(s). The notice shall be mailed at least ten days prior to the termination date designated in the notice.

Where to File. Mail your completed extension form with any payment due or a copy of your federal extension form to: Massachusetts Department of Revenue
P.O. Box 7070
Boston, MA 02204

Write your social security number(s) on the lower left corner of your check. Make your check or money order payable to the Commonwealth of Massachusetts.

Filing Your Extension by Telephone

You should file this Application for Automatic Six-Month Extension of Time to File Massachusetts Income Tax (Form M-4868) by telephone if you meet the following criteria:

- there is no payment due with this application (line 7 of Form M-4868);
- you filed a 1995 Massachusetts Income Tax Return;
- your filing status has not changed since you filed your 1995 Massachusetts Income Tax Return; and
- you have access to a touch-tone telephone.

If you would like to file this application by phone and meet all the criteria listed above, complete Part 1 of the Form M-4868 and call (617) 660-2222.

NOTE: If you are filing a Massachusetts Partnership Return, Form 3, you **cannot** file Form M-4868 by telephone.

When you file your extension application by phone, you will be asked to enter your Social Security number as well as any amounts shown in line 1 and line 6. If married and filing a joint return, be sure your spouse is present as you both must provide a voice signature.

Filing this extension application by phone will expedite your request and provide you with a confirmation number as proof of filing this form. Enclose Form M-4868 with your tax return, do **not** mail separately.

NOTE: Filing your extension application by phone does not automatically qualify you to Telefile your 1996 income tax return.