Form **4868**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Go to *www.irs.gov/Form4868* for the latest information.

OMB No. 1545-0074

2019

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

1. You can pay all or part of your estimated income tax due and indicate that the payment is for an extension using Direct Pay, the Electronic Federal Tax Payment System, or using a credit or debit card. See *How To Make a Payment* on page 3.
2. 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*.
3. You can file a paper Form 4868 and enclose payment of your estimate of tax due (optional).

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'll receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Don't mail in Form 4868 if you file electronically, unless you're 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'll need to estimate your total tax liability and subtract how much you've 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.*

Pay Electronically

You **don't** need to file Form 4868 if you make a payment using our electronic payment options. The IRS will automatically process an extension of time to file when you pay part or all of your estimated income tax electronically. You can pay online or by phone (see page 3).

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 2018 tax return—you'll 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).

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're 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, 1040-SR, 1040-NR, 1040-NR-EZ, 1040-PR, or 1040-SS.

Gift and generation-skipping transfer (GST) tax return (Form 709). An extension of time to file your 2019 calendar year income tax return also extends the time to file Form 709 for 2019. However, it doesn't extend the time to pay any gift and GST tax you may owe for 2019. To make a payment of gift and GST tax, see Form 8892. If you don't pay the amount due by the regular due date for Form 709, you'll owe interest and may also be charged penalties. If the donor died during 2019, see the instructions for Forms 709 and 8892.

Qualifying for the Extension

To get the extra time, you must:

1. Properly estimate your 2019 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.

CAUTION *Although you aren't required to make a payment of the tax you estimate as due, Form 4868 doesn't extend the time to pay taxes. If you don't pay the amount due by the regular due date, you'll 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 don't have to explain why you're asking for the extension. We'll contact you only if your request is denied.

Don't file Form 4868 if you want the IRS to figure your tax or you're under a court order to file your return by the regular due date.

▼ DETACH HERE ▼

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

OMB No. 1545-0074

2019

For calendar year 2019, or other tax year beginning , 2019, and ending , 20 .

Part I Identification			**Part II** Individual Income Tax	
1 Your name(s) (see instructions)			4 Estimate of total tax liability for 2019 . .	$
			5 Total 2019 payments	
Address (see instructions)			6 **Balance due.** Subtract line 5 from line 4 (see instructions)	
			7 Amount you're paying (see instructions) . ▶	
City, town, or post office	State	ZIP code	8 Check here if you're "out of the country" and a U.S. citizen or resident (see instructions) . . . . . . ▶	☐
2 Your social security number	3 Spouse's social security number		9 Check here if you file Form 1040-NR or 1040-NR-EZ and didn't receive wages as an employee subject to U.S. income tax withholding . . . . ▶	☐

When To File Form 4868

File Form 4868 by April 15, 2020. Fiscal year taxpayers file Form 4868 by the original due date of the fiscal year return.

Taxpayers who are out of the country. If, on the regular due date of your return, you're out of the country (as defined below) and a U.S. citizen or resident, you're allowed 2 extra months to file your return and pay any amount due without requesting an extension. Interest will still be charged, however, on payments made after the regular due date, without regard to the extension. If you're out of the country and file a calendar year income tax return, you can pay the tax and file your return or this form by June 15, 2020. File this form and be sure to check the box on line 8 if you need an additional 4 months to file your return.

If you're out of the country and a U.S. citizen or resident, you may qualify for special tax treatment if you meet the bona fide residence or physical presence tests. If you don't expect to meet either of those tests by the due date of your return, request an extension to a date after you expect to meet the tests by filing Form 2350, Application for Extension of Time To File U.S. Income Tax Return.

You're out of the country if:

- You live outside the United States and Puerto Rico and your main place of work is outside the United States and Puerto Rico, or
- You're in military or naval service on duty outside the United States and Puerto Rico.

If you qualify as being out of the country, you'll still be eligible for the extension even if you're physically present in the United States or Puerto Rico on the regular due date of the return.

For more information on extensions for taxpayers out of the country, see Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad.

Form 1040-NR or 1040-NR-EZ filers. If you can't file your return by the due date, you should file Form 4868. You must file Form 4868 by the regular due date of the return.

If you didn't receive wages as an employee subject to U.S. income tax withholding, and your return is due June 15, 2020, check the box on line 9.

Total Time Allowed

Generally, we can't extend the due date of your return for more than 6 months (October 15, 2020, for most calendar year taxpayers). However, there may be an exception if you're living out of the country. See Pub. 54 for more information.

Filing Your Tax Return

You can file your tax return any time before the extension expires. Don't attach a copy of Form 4868 to your return.

Interest

You'll owe interest on any tax not paid by the regular due date of your return, even if you qualify for the 2-month extension because you were out of the country. 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 late payment penalty is usually ½ of 1% of any tax (other than estimated tax) not paid by the regular due date of your return, which is April 15, 2020. It's charged for each month or part of a month the tax is unpaid. The maximum penalty is 25%.

The late payment penalty won't be charged if you can show reasonable cause for not paying on time. Attach a statement to your return fully explaining the reason. Don't attach the statement to Form 4868.

You're considered to have reasonable cause for the period covered by this automatic extension if **both** of the following requirements have been met.

1. At least 90% of the total tax on your 2019 return is paid on or before the regular due date of your return through withholding, estimated tax payments, or payments made with Form 4868.
2. The remaining balance is paid with your return.

Late Filing Penalty

A late filing penalty is usually charged if your return is filed after the due date (including extensions). The penalty is usually 5% of the amount due for each month or part of a month your return is late. The maximum penalty is 25%. If your return is more than 60 days late, the minimum penalty is $330 (adjusted for inflation) or the balance of the tax due on your return, whichever is smaller. You might not owe the penalty if you have a reasonable explanation for filing late. Attach a statement to your return fully explaining your reason for filing late. Don't attach the statement to Form 4868.

How To Claim Credit for Payment Made With This Form

When you file your 2019 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 or 1040-SR, Schedule 3, line 10.
- Form 1040-NR, line 66.
- Form 1040-NR-EZ, line 21.
- Form 1040-PR, line 11.
- Form 1040-SS, line 11.

If you and your spouse each filed a separate Form 4868 but later file a joint return for 2019, 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 2019, you can enter the total amount paid with Form 4868 on either of your separate returns. Or you and your spouse can divide the payment in any agreed amounts.

Specific Instructions

How To Complete Form 4868

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, enter that address. If you want the correspondence sent to an agent acting for you, include the agent's name (as well as your own) and the agent's address.

If you changed your name after you filed your last return because of marriage, divorce, etc., be sure to report this to the Social Security Administration 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 won't update your record. You can download or order IRS forms at *www.irs.gov/FormsPubs.*

If you plan to file a joint return, enter on line 2 the SSN that you'll show first on your return. Enter on line 3 the other SSN to be shown on the joint return. If you're filing Form 1040-NR as an estate or trust, enter your employer identification number (EIN) instead of an SSN on line 2. In the left margin, next to the EIN, write "estate" or "trust."

IRS individual taxpayer identification numbers (ITINs) for aliens. If you're a nonresident or resident alien and you don't have and aren't eligible to get an SSN, you must apply for an ITIN. Although an ITIN isn't required to file Form 4868, you'll need one to file your income tax return. For details on how to apply for an ITIN, see Form W-7 and its instructions. If you already have an ITIN, enter it wherever an SSN is requested. If you don't have an ITIN, enter "ITIN TO BE REQUESTED" wherever an SSN is requested.

CAUTION *An ITIN is for tax use only. It doesn't entitle you to social security benefits or change your employment or immigration status under U.S. law.*

Part II—Individual Income Tax

Rounding off to whole dollars. You can round off cents to whole dollars on Form 4868. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, $1.39 becomes $1 and $2.50 becomes $3. If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Line 4—Estimate of Total Tax Liability for 2019

Enter on line 4 the total tax liability you expect to report on your 2019:

- Form 1040 or 1040-SR, line 16.
- Form 1040-NR, line 61.
- Form 1040-NR-EZ, line 17.
- Form 1040-PR, line 6.
- Form 1040-SS, line 6.

If you expect this amount to be zero, enter -0-.

CAUTION *Make your estimate as accurate as you can with the information you have. If we later find that the estimate wasn't reasonable, the extension will be null and void.*

Line 5—Estimate of Total Payments for 2019

Enter on line 5 the total payments you expect to report on your 2019:

- Form 1040 or 1040-SR, line 19 (excluding Schedule 3, line 10).
- Form 1040-NR, line 71 (excluding line 66).
- Form 1040-NR-EZ, line 21.
- Form 1040-PR, line 11.
- Form 1040-SS, line 11.

CAUTION *For Forms 1040-NR-EZ, 1040-PR, and 1040-SS, don't include on line 5 the amount you're paying with this Form 4868.*

Line 6—Balance Due

Subtract line 5 from line 4. If line 5 is more than line 4, enter -0-.

Line 7—Amount You're Paying

If you find you can't 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'll 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 2.

Line 8—Out of the Country

If you're out of the country on the regular due date of your return, check the box on line 8. "Out of the country" is defined on page 2.

Line 9—Form 1040-NR or 1040-NR-EZ Filers

If you didn't receive wages subject to U.S. income tax withholding, and your return is due June 15, 2020, check the box on line 9.

How To Make a Payment

Making Payments Electronically

You can pay online with a direct transfer from your bank account using Direct Pay, the Electronic Federal Tax Payment System, or by debit or credit card. You can also pay by phone using the Electronic Federal Tax Payment System or by debit or credit card. For more information, go to *www.irs.gov/Payments.*

Confirmation number. You'll receive a confirmation number when you pay online or by phone. Enter the confirmation number below and keep it for your records.

Enter confirmation number here ► ____________________

Note: If you use an electronic payment method and indicate the payment is for an extension, you don't have to file Form 4868. You should pay the entire estimated tax owed or you could be subject to a penalty. Your extension will be automatically processed when you pay part or all of your estimated income tax electronically.

Pay by Check or Money Order

- When paying by check or money order with Form 4868, use the appropriate address in the middle column under *Where To File a Paper Form 4868* on page 4.
- Make your check or money order payable to the "United States Treasury." Don't send cash.
- Write your SSN, daytime phone number, and "2019 Form 4868" on your check or money order.
- Don't staple or attach your payment to Form 4868.

Note: If you *e-file* Form 4868 and mail a check or money order to the IRS for payment, use a completed paper Form 4868 as a voucher. Please note with your payment that your extension request was originally filed electronically.

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

No checks of $100 million or more accepted. The IRS can't accept a single check (including a cashier's check) for amounts of $100,000,000 ($100 million) or more. If you're sending $100 million or more by check, you'll need to spread the payments over two or more checks with each check made out for an amount less than $100 million. The $100 million or more amount limit **does not** apply to other methods of payment (such as electronic payments), so please consider paying by means other than checks.

Where To File a Paper Form 4868

If you live in:	And you're making a payment, send Form 4868 with your payment to Internal Revenue Service:	And you're not making a payment, send Form 4868 to Department of the Treasury, Internal Revenue Service Center:
Alabama, North Carolina, South Carolina	P.O. Box 1302 Charlotte, NC 28201-1302	Kansas City, MO 64999-0045
Alaska, California, Hawaii, Washington	P.O. Box 7122 San Francisco, CA 94120-7122	Fresno, CA 93888-0045
Arizona, Colorado, Idaho, Kansas, Montana, Nebraska, New Mexico, Nevada, North Dakota, Oregon, South Dakota, Utah, Wyoming	P.O. Box 802503 Cincinnati, OH 45280-2503	Ogden, UT 84201-0045
Arkansas, Georgia, Indiana, Iowa, Kentucky, Missouri, New Jersey, Oklahoma, Tennessee, Virginia	P.O. Box 931300 Louisville, KY 40293-1300	Kansas City, MO 64999-0045
Connecticut, District of Columbia, Maryland, Rhode Island, West Virginia	P.O. Box 931300 Louisville, KY 40293-1300	Ogden, UT 84201-0045
Delaware, Maine, Massachusetts, New Hampshire, New York, Vermont	P.O. Box 37009 Hartford, CT 06176-7009	Kansas City, MO 64999-0045
Florida, Louisiana, Mississippi, Texas	P.O. Box 1302 Charlotte, NC 28201-1302	Austin, TX 73301-0045
Illinois, Michigan, Minnesota, Ohio, Wisconsin	P.O. Box 802503 Cincinnati, OH 45280-2503	Fresno, CA 93888-0045
Pennsylvania	P.O. Box 37009 Hartford, CT 06176-7009	Ogden, UT 84201-0045
A foreign country, American Samoa, or Puerto Rico, or are excluding income under Internal Revenue Code section 933, or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien, or are a nonpermanent resident of Guam or the U.S. Virgin Islands	P.O. Box 1302 Charlotte, NC 28201-1302 USA	Austin, TX 73301-0215
All foreign estate and trust Form 1040-NR filers	P.O. Box 1303 Charlotte, NC 28201-1303 USA	Kansas City, MO 64999-0045 USA
All other Form 1040-NR, 1040-NR-EZ, 1040-PR, and 1040-SS filers	P.O. Box 1302 Charlotte, NC 28201-1302 USA	Austin, TX 73301-0045 USA

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- DHL Express: DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Express Worldwide, DHL Express Envelope, DHL Import Express 10:30, DHL Import Express 12:00, and DHL Import Express Worldwide.
- United Parcel Service (UPS): UPS Next Day Air Early AM, UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.
- Federal Express (FedEx): FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.

The private delivery service can tell you how to get written proof of the mailing date.

CAUTION *Private delivery services can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

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 6 months after the regular due date. If you choose to apply for an automatic extension of time to file, you're required by Internal Revenue Code section 6081 to provide the information requested on this form. Under Internal Revenue Code section 6109, you must disclose your social security number or individual taxpayer identification number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you fail to provide this information in a timely manner or provide incomplete or false information, you may be liable for penalties.

You aren't 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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.