

**Authorization to File for an Automatic Extension of Time
to File a 2022 Tax Return**

I/we, _____, the undersigned (the "Taxpayers"), hereby authorize Paul S. Marciano CPA, LLC to file with the Internal Revenue Service ("IRS"), Form 4868-Application for Automatic Extension of Time to File U.S. Individual Income Tax Return and/or Massachusetts Department of Revenue ("MDOR"), Form M-4868-Massachusetts Extension Payment Voucher.

The Taxpayers understand, acknowledge and agree that:

1. Form 4868 must be filed with the IRS by April 18, 2023 and Form M-4868 must be filed with MDOR by April 18, 2023 (Note: **We require your written authorization to file Form 4868 and M-4868 no later than April 11, 2023.**);
2. The automatic extension is for a period of six (6) months and that the Taxpayers Federal 2022 and Massachusetts 2022 income tax returns will be due on or before October 16, 2023;
3. The Taxpayers are responsible for paying any estimated 2022 Federal or Massachusetts tax liability (See note below) and have provided the information below to enable Paul S. Marciano CPA, LLC to prepare Form 4868 and M-4868;
4. The filing of Form 4868 and/or Form M-4868 **does not extend the time to pay taxes**. If Taxpayers do not pay the full amount of the tax liability ultimately determined to be due by the regular filing deadline (April 18, 2023), Taxpayers will owe the IRS and/or MDOR the full amount of the tax ultimately determined to be due, plus interest on any tax not paid by the regular due date and Taxpayers may also be charged a late payment penalty and/or a late filing penalty by the IRS or MDOR; and
5. Paul S. Marciano, CPA, LLC is not responsible to Taxpayers, the IRS or MDOR for any additional tax, any interest due on any tax not paid by the regular due date, or any late payment penalties and/or late filing penalties assessed by the IRS and/or MDOR. Any assessment of additional taxes, interest, late payment penalties and/or late filing penalties by the IRS and/or MDOR is the sole responsibility of the Taxpayers.

Massachusetts Note: Taxpayers further understand, acknowledge and agree that MDOR will, in accordance with TIR 16-10, grant an automatic filing extension of six (6) months to individuals to file an individual Massachusetts income tax return provided that at least eighty percent (80%) of the tax ultimately determined to be due on April 18, 2023 was properly submitted to MDOR. The extension will be considered void, however, if eighty percent (80%) of the total tax liability is not paid on or before the original due date of the return (April 18, 2023), and interest and penalties for late filing and late payment will apply.

Payment Information

Amount to be paid IRS with Federal Extension (Form 4868): \$ _____

Amount to be paid MDOR with Massachusetts Extension (Form M-4868): \$ _____

Bank Information: Routing Number: _ _ _ _ _

Type of Account: Checking _____ Savings _____

Account Number _____

Date: _____

Signature _____

Print Name _____

Date: _____

Signature _____

Print Name _____