

**Authorization to File for an Automatic Extension of Time
to File a 2020 Tax Return**

I/we, _____, the undersigned,
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.

I/we, the undersigned, understand, acknowledge and agree that:

1. Form 4868 must be filed with the IRS by April 15, 2021;
2. The automatic extension is for a period of six (6) months and that my/our Federal 2020 income tax return is due by October 15, 2021;
3. I/we are responsible for properly estimating my/our 2020 Federal tax liability using the information available to me/us and entering such amount on Form 4868;
4. The filing of Form 4868 **does not extend the time to pay taxes**. If I/we do not pay the full amount of the tax ultimately determined to be due by the regular filing deadline (April 15, 2021), I/we will owe the IRS the full amount of the tax ultimately determined to be due, plus interest on any tax not paid by the regular due date and I/we may also be charged a late payment penalty and/or a late filing penalty by the IRS; and
5. Paul S. Marciano, CPA, LLC is not responsible to me/us or the IRS 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. Any assessment of additional taxes, interest, late payment penalties and/or late filing penalties by the IRS is my/our sole responsibility.

I/we, the undersigned, further understand, acknowledge and agree that the Massachusetts Department of Revenue ("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 15, 2021 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 15, 2021), and interest and penalties for late filing and late payment will apply. Paul S. Marciano, CPA, LLC is not responsible to me/us or MDOR for any additional tax, interest and/or penalties for late filing and/or late payment assessed by the MDOR. Any assessment of additional taxes, interest, late payment penalties and/or late filing penalties by MDOR is my/our sole responsibility.

Date: _____ **Signature** _____
Name _____

Date: _____ **Signature** _____
Name _____