

## Massachusetts Department of Revenue

### Form M-4868

# Application for Automatic Six-Month Extension of Time to File Massachusetts Income Tax Return

F	or the year January 1–December 31, 2016 or other taxable year beginning	ending	
T	entative Return		
1	Total tax you expect to owe for 2016 (Form 1, lines 28 and 34 (if applicable); Form 1-NR/PY, lines 32 and 38 (	if applicable) <b>1</b>	
2	Massachusetts income tax withheld	2	
3	2015 overpayment applied to your 2016 estimated tax (do not enter 2015 refund)	3	
4	2016 Massachusetts estimated tax payments (do not include amount in line 3)	4	
5	Credits (see Form 1, lines 29 through 31 and 41 through 43; Form 1-NR/PY, lines 33 through 35 and 45 through	gh 47) <b>5</b>	
6	Total. Add lines 2 through 5	6	
7	<b>Amount due.</b> Subtract line 6 from line 1; not less than "0." Pay in full with this application or go to mass.gov/m to pay online. Payments of \$5,000 or more must be made electronically. <b>Note:</b> If "0," see below for information automatic extensions.	n regarding	

Payment in full of the tax due must be made with the extension request for it to be considered valid. If at least 80% of the tax due for the taxable year is not paid, the extension is considered void. Penalties for a late return will be assessed from the original due date of the return.

#### Who Should File This Form

This application is used by individuals to request an automatic six-month extension of time to file their Massachusetts income tax return. This form may also be used to extend the time to file your individual use tax if you elect to report use tax on your personal 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. Determine your required payment, if any, by completing the Tentative Return section above. Payments of \$5,000 or more must be made electronically. Ask your tax preparer about filing an extension electronically or go to mass.gov/masstaxconnect.

# Automatic Extension Granted if 100% Tax Due is Paid by Tax Return Due Date

If line 7 is "0" and you meet criteria set forth in TIR 16-10, you are no longer required to file Form M-4868. However, if you do choose to file Form M-4868 with "0" entered in line 7, you must do so electronically.

#### When to File This Form

Form M-4868 is due on or before April 15, 2017, 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.

Form M-48	Massachusetts Department of Revenue				
Social Security number	Spouse's Social Security number	Period end date	Amount enclosed		
Tax type	Voucher type	ID type	Vendor code		
053	18	005	0001		
Taxpayer's name		Type of form you plan to file			
		☐ Form 1 ☐ Form 1-NR/PY ☐ Composite			
Mailing address		City/Town	State Zip		
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 Signature of paid preparer Date					
Employer Identification number of paid preparer		Social Security number or PTIN of paid preparer			
Employer Identification name	or paid proparer	Coolar Coolary Hambor of 1 1114 of paid proparer			



#### **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 1% 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 file 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.

Retain the top portion of this application for your records.

**Note:** You must detach Form M-4868 where indicated before mailing. Failure to do so may delay the processing of your extension.

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 (DOR) 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 to: Mass-achusetts Department of Revenue, PO 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.