

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

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

1. 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*.
2. You can pay all or part of your estimate of income tax due using a credit or debit card.
3. You can file a paper Form 4868.

The first two options are discussed under IRS *e-file*, next. Filing a paper Form 4868 is discussed later on this page.



**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 will receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Do not send in Form 4868 if you file electronically, unless you are making a payment with a check or money order. (See page 4.)

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you will need to estimate your total tax liability and subtract how much you have already paid (lines 4, 5, and 6 below).

You can apply for an extension by e-filing Form 4868 from a home computer or through a tax professional who uses *e-file*. Several companies offer free e-filing of Form 4868 through the Free File program. For more details, go to www.irs.gov and enter "Free File" in the search box at the top of the page.

You can also apply for an extension by paying part or all of your estimate of income tax due by using a credit or debit card. See *Pay by Credit or Debit Card* later on this page.



**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 2008 tax return—you will 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.



Pay by Credit or Debit Card

You can get an extension if you pay part or all of your estimate of income tax due by using a credit or debit card. Your payment must be at least \$1. You can pay by phone or over the Internet. 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 are a fiscal year taxpayer, you must file a paper Form 4868.

▼ DETACH HERE ▼

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

For calendar year 2009, or other tax year beginning _____, 2009, ending _____, 20_____.

Part I Identification			Part II Individual Income Tax	
1 Your name(s) (see instructions)			4 Estimate of total tax liability for 2009 . . . \$ _____	
Address (see instructions)			5 Total 2009 payments _____	
City, town, or post office			6 Balance due. Subtract line 5 from line 4 (see instructions) _____	
2 Your social security number			7 Amount you are paying (see instructions) ▶ _____	
3 Spouse's social security number			8 Check here if you are "out of the country" and a U.S. citizen or resident (see instructions) <input type="checkbox"/>	
State			9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding <input type="checkbox"/>	
ZIP Code				

How To Make a Payment With Your Application

Pay by Electronic Funds Withdrawal

If you e-file using your personal computer or through a tax professional, you can make a payment by authorizing an electronic funds withdrawal from your checking or savings account. Check with your financial institution to make sure that an electronic funds withdrawal is allowed and to get the correct routing and account numbers.

If you owe tax and wish to have the money electronically withdrawn from your account, you will be asked to make the following declaration:

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Note. This is your written copy of the electronic funds withdrawal authorization you made to have the amount you owe withdrawn. Keep it for your records.

Do not file a paper Form 4868.

Pay by Credit or Debit Card

You can apply for an extension by paying part or all of your estimate of tax due by credit or debit card. To pay by credit or debit card, call toll-free or visit the website of one of the service providers listed on this page and follow the instructions. Fees may vary among the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated

customer service number or visiting the provider's website shown below. Do not add the convenience fee to your tax payment.

RBS WorldPay, Inc.
1-888-9-PAY-TAX™
(1-888-972-9829)
1-877-517-4881 (Customer Service)
www.payUSAtax.com

Link2Gov Corporation
1-888-PAY-1040™
(1-888-729-1040)
1-888-658-5465 (Customer Service)
www.PAY1040.com

Official Payments Corporation
1-888-UPAY-TAX™
(1-888-872-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com

Confirmation number. You will receive a confirmation number when you pay by credit or debit card. Enter the confirmation number below and keep for your records.

Enter confirmation number here
Do not file a paper Form 4868.

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* below.
- Make your check or money order payable to the "United States Treasury." Do not send cash.
- Write your social security number, daytime phone number, and "2009 Form 4868" on your check or money order.
- Do not 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.

Where To File a Paper Form 4868

If you live in:

	And you are making a payment, send Form 4868 with your payment to Internal Revenue Service:	And you are not making a payment, send Form 4868 to Department of the Treasury, Internal Revenue Service Center:
Florida, Georgia, North Carolina, South Carolina	P.O. Box 105050 Atlanta, GA 30348-5050	Atlanta, GA 39901-0002
Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Vermont	P.O. Box 37009 Hartford, CT 06176-0009	Kansas City, MO 64999-0002
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas	P.O. Box 1302 Charlotte, NC 28201-1302	Austin, TX 73301-0002
Alaska, Arizona, California, Colorado, Hawaii, Nevada, New Mexico, Oregon, Utah, Washington	P.O. Box 7122 San Francisco, CA 94120-7122	Fresno, CA 93888-0002
Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Oklahoma, South Dakota, Wisconsin, Wyoming	P.O. Box 802503 Cincinnati, OH 45280-2503	Fresno, CA 93888-0002
Arkansas, Connecticut, Delaware, District of Columbia, Maryland, Missouri, Ohio, Rhode Island, Virginia, West Virginia	P.O. Box 970028 St. Louis, MO 63197-0028	Kansas City, MO 64999-0002
American Samoa or Puerto Rico (or exclude income under section 933); are a nonpermanent resident of Guam or the Virgin Islands; have an APO or FPO or foreign address; are a nonresident alien or dual-status alien; or file Form 2555, 2555-EZ, or 4563.	P.O. Box 1302 Charlotte, NC 28201-1302	Austin, TX 73301-0215 USA

*Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.

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): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): 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.

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



Private delivery services cannot 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 are required by Internal Revenue Code section 6081 to provide the information requested on this form. Under 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, and the District of Columbia 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 and interest.

You are not 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.