Massachusetts Department of Revenue

Form M-8736

Fiduciary or Partnership Return Extension Worksheet

For the year January 1–December 31, 2016 or other taxable year beginning **ending**

Tentative Return

1	Total tax you expect to owe for 2016 (Form 2, line 41. Form 3 filers, enter "0")	**1**	
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 (Form 2, lines 46 and 53; Form 3 filers, enter "0")	**5**	
6	Total. Add lines 2 through 5	**6**	
7	**Amount of tax due.** Subtract line 6 from line 1. Pay in full with this application. Note: If "0," see below for information regarding automatic extensions. You also have the option of filing Form M-8736 electronically. See below for more information	▸ **7**	

General Information

The extension process is now automated so that all fiduciary and partnership taxpayers will be given an extension of time to file their tax returns as long as 100% of the total amount ultimately due is paid by the original due date for filing the return. Consistent with current rules, taxpayers meeting this payment requirement will be given a six-month extension. See TIR 16-10 for more information.

If line 7 is "0" and you meet the criteria set forth in TIR 16-10, you are no longer required to file Form M-8736. However, if you do choose to file Form M-8736 with a "0" entered in line 7, you must do so electronically.

Who May Sign? Form M-8736 must be signed by the officer or agent authorized by the taxpayer do so. An application signed by an unauthorized person will be considered null and void. If a return is filed after the original due date based on a void extension, interest and penalties will be assessed back to the original due date.

Keep this worksheet with your records. Do not submit it with Form M-8736. Mail the completed application to: Massachusetts Department of Revenue, PO Box 7070, Boston, MA 02204.

When to file this form. Form M-8736 is due on or before April 15, 2016, 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.

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.

Form M-8736 Application for Fiduciary or Partnership Return Extension — 2016

Massachusetts Department of Revenue

Federal Identification number	Check which form you plan to file ☐ Form 2 ☐ Form 3 ☐ Other	Period end date	Amount enclosed
Tax type	Voucher type **18**	ID type **004**	Vendor code **0001**
Name			
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.

Signature	Title	Date
Signature of paid preparer	Social Security number or PTIN of paid preparer	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. Attach a copy of this extension to your tax return.

Termination of extension. The Massachusetts Department of Revenue may terminate an automatic extension at any time by mailing a notice of termination to the taxpayer or to the person who requested the extension for the taxpayer. 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: **Massachusetts Department of Revenue, PO Box 7070, Boston, MA 02204.**

Write your Federal Identification number on the lower left corner of your check. Make your check or money order payable to the Commonwealth of Massachusetts.