

PRINT IN BLACK INK

Ovals must be filled in completely. Example: For the year January 1–December 31, 1999 or other taxable year beginning , 1999, ending

Form M-4868 Application for Automatic Six-Month Extension 1999

File your extension by telephone. See instructions.

Part 1. Application for Automatic Six-Month Extension of Time to File Massachusetts Income Tax Return

Form fields for personal information: FIRST NAME, M.I., LAST NAME, YOUR SOCIAL SECURITY NUMBER, SPOUSE'S FIRST NAME, M.I., LAST NAME, SPOUSE'S SOCIAL SECURITY NUMBER, ADDRESS, CITY/TOWN/POST OFFICE, STATE, ZIP + 4

Type of return filed (select one): Form 1 Form 1-NR/PY Telefile

Table with 7 rows for tax calculations: 1 Total tax you expect to owe for 1999, 2 Massachusetts income tax withheld, 3 1998 overpayment applied to your 1999 estimated tax, 4 1999 Massachusetts estimated tax payments, 5 Credits, 6 Total, 7 Tax due.

Note: You should file this application by touch-tone telephone. See reverse for more information. Confirmation number

Part 2. Complete if Prepared by Someone Other than Taxpayer (If prepared by someone other than taxpayer, this application must be submitted on paper.)

- I am authorized to prepare this application and I am (select one): a member in good standing of the bar of the highest court of (specify jurisdiction), a certified public accountant, or public accountant, duly qualified to practice in (specify jurisdiction), a person enrolled to practice before the Internal Revenue Service, a duly authorized agent holding a power of attorney with respect to filing an extension of time (the power of attorney need not be submitted unless requested), a person standing in close personal or business relationship to the taxpayer who is unable to sign this application because of illness, absence, or other good cause; my relationship to the taxpayer and the reasons why the taxpayer is unable to sign this application are

Write your Social Security number(s) on lower left corner of check. Make check payable to Commonwealth of Massachusetts and mail to: Massachusetts Department of Revenue, PO Box 7070, Boston, MA 02204.

Signature and contact information table: 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, Your daytime phone, Date, Paid preparer's signature, Preparer's SSN or PTIN, Spouse's signature (if filing jointly), Spouse's daytime phone, Date, Employer Identification number, Date

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General Information

This application must be used by individuals to request an automatic six-month extension of time to file their Massachusetts 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. If you are requesting an extension and either owe no tax or choose to pay your tax due by Mastercard, Visa, Discover or Novus brand card, you may file your application for extension by touch-tone telephone (see the section "Filing Your Extension by Telephone" for more information), or if you owe no tax, you may submit a copy of your federal extension application — in most cases Form 4868. Determine your required payment, if any, by completing the worksheet on the front of this form.

If you are submitting a copy of your federal extension form, indicate across the top of the form: "This Extension is for Massachusetts Purposes."

When to File This Form. Form M-4868 is due on or before April 18, 2000, 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.

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 ½% 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 return 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.

Enclose a copy of this extension with your tax return. If this extension was filed by phone, be sure you have recorded the confirmation number in the space provided on the worksheet on the front of this form. If you Telefile your income tax return, retain this application for your records. Do not mail.

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 or a copy of your federal extension form to: Massachusetts 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.

Filing Your Extension by Telephone

You should file Form M-4868 by touch-tone telephone if you meet the following criteria:

- ▶ you filed a 1998 Massachusetts income tax return;
- ▶ you owe no tax; or
- ▶ if there is a tax due with your extension, payment is made with a Mastercard, Visa, Discover or Novus brand card.

If you would like to file this application by telephone and meet all the criteria listed above, call (617) 660-2222. If making a payment, have your Mastercard, Visa, Discover or Novus brand card information ready.

Paid preparers who are participants in DOR's Electronic Filing Program can now file this application by telephone on behalf of their clients by calling (617) 660-2200 or (413) 736-5900.

When you file your extension application by telephone, you will be asked to enter your Social Security number as well as any tax due amount shown on Form M-4868. If married and filing a joint return, both you and your spouse must be present to authenticate the filing of this application.

Filing this extension application by telephone will expedite your request and provide you with a confirmation number as proof of filing this form. Enclose Form M-4868 with your tax return, do **not** mail separately.

NOTE: Filing your extension application by telephone does not automatically qualify you to Telefile your 1999 income tax return.