



Massachusetts Department of Revenue

Form M-4868

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

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... 1
2 Massachusetts income tax withheld... 2
3 2015 overpayment applied to your 2016 estimated tax... 3
4 2016 Massachusetts estimated tax payments... 4
5 Credits... 5
6 Total. Add lines 2 through 5... 6
7 Amount due. Subtract line 6 from line 1; not less than "0."... 7

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.

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.

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.

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.

Form M-4868

Application for Automatic Six-Month Extension — 2016

Massachusetts Department of Revenue

Form fields including Social Security number, Spouse's Social Security number, Period end date, Amount enclosed, Tax type, Voucher type, ID type, Vendor code, Taxpayer's name, Mailing address, City/Town, State, Zip, Sign here, Your signature, Signature of paid preparer, Date, Employer Identification number of paid preparer, Social Security number or PTIN of paid preparer.



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: **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.