

Massachusetts Department of Revenue
Form M-4868
Massachusetts Income Tax Extension
Payment Worksheet and Voucher

For the year January 1–December 31, 2025 or other taxable year beginning

ending

Worksheet for Tax Due

1	Total tax you expect to owe for 2025 (Form 1, lines 28 and 34 (if applicable); Form 1-NR/PY, lines 32 and 38 (if applicable))	1	<input type="text"/>
2	Massachusetts income tax withheld from Form 1, lines 38, 49 and 50, if applicable; Form 1-NR/PY, lines 42, 53 and 54 (if applicable)	2	<input type="text"/>
3	2024 overpayment applied to your 2025 estimated tax (do not enter 2024 refund)	3	<input type="text"/>
4	2025 Massachusetts estimated tax payments (do not include amount in line 3)	4	<input type="text"/>
5	Credits (see Form 1, lines 29 through 31 and 43 through 47; Form 1-NR/PY, lines 33 through 35 and 47 through 51)	5	<input type="text"/>
6	Total. Add lines 2 through 5.	6	<input type="text"/>
7	Amount due. Subtract line 6 from line 1; not less than "0".	7	<input type="text"/>

The full amount of tax due reported on line 7 must be paid by or before the original return due date. If there is no tax due on line 7; no further action is needed for the extension. If there is a tax due on line 7, pay online at mass.gov/masstaxconnect or use the voucher below. If at least 80% of the tax due for the taxable year is not paid by the original return due date, the extension is considered null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

General Information

Extension Process for Individual Income Taxpayers

The extension process is automated so that all individual income taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Individual income taxpayers must have paid at least 80% of the tax due for the taxable year by the original due date for filing the return. See TIR 16-10.

Taxpayers Subject to the 4% Surtax

Starting with tax year January 1, 2023, Massachusetts residents must pay an additional 4% tax on the portion of their annual taxable income exceeding \$1,083,150 and non-residents must pay it on the portion of their annual taxable income sourced to Massachusetts that exceeds \$1,083,150. To be eligible for the automatic extension, such taxpayers must have paid at least 80% of the tax due for the taxable year, including the 4% surtax, by the original due date for filing the return.

If the 4% Surtax applies to you, it must be included in the total tax you expect to owe on Line 1 of the Worksheet for Tax Due to determine the amount due by the original due date.

When Should the Payment with Form M-4868 Be Submitted?

The full amount of tax due for the taxable year must be paid by or before the original due date of the return. Individual taxpayers must pay any amount due on or before April 15, 2026, or on or before the 15th day of the fourth month after the close of the taxable year for fiscal year filers. If the due date is a Saturday, Sunday, or legal holiday, you should substitute the next regular workday. Any individual taxpayer making an extension payment of \$5,000 or more must make the payment electronically. All other individual taxpayers must pay online at mass.gov/masstaxconnect or use the voucher below.

DETACH HERE

2025 Form M-4868

Massachusetts Extension Payment Voucher

Payment for period end date (mm/dd/yyyy)	Tax type 053	Voucher type 18	ID type 005	Vendor code 0001
Name of taxpayer	Social Security number			
Name of taxpayer's spouse	Social Security number of taxpayer's spouse		Type of form you plan to file <input type="checkbox"/> Form 1 <input type="checkbox"/> Form 1-NR/PY	
Mailing address				
City/Town	State	Zip	Amount enclosed \$	

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.

Mail to: **Massachusetts Department of Revenue, PO Box 419540, Boston, MA 02241-9540.**



Will Interest and Penalties Be Due?

An extension of time to file an individual tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%, from the extended due date. If the extension is invalidated for failure to meet the 80% payment requirements then penalties and interest for a late return and late payment will be assessed from the original due date of the return.

How Do I Use this Worksheet and Voucher?

Use this worksheet to calculate the tax due that must be paid by or before the original due date of the return. Pay online with MassTaxConnect at mass.gov/masstaxconnect or use the Form M-4868 voucher. If using the voucher, be sure to cut where indicated. Keep this worksheet with your records. Do not submit the entire worksheet with the Form M-4868 payment voucher or your payment may be delayed.

Mail the completed voucher with your payment to: Massachusetts Department of Revenue, PO Box 419540, Boston, MA 02241-9540. 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.

Note: Any individual taxpayer making an extension payment of \$5,000 or more must make the payment using electronic means. For further information on electronic filing and payment requirements, see TIR 16-9.