

# **EXTENSION F.A.Q.'S**

- **FILING AN EXTENSION WILL NOT GENERATE AN AUDIT**
- **IF YOU ARE DUE A REFUND THERE IS NO NEED TO FILE AN EXTENSION**
- **EXTENSIONS WILL ONLY BUY YOU TIME FOR THE PAPERWORK; YOU STILL NEED TO SEND IN MONEY WITH THE EXTENSION FORMS BUT ONLY IF YOU THINK YOU WILL OWE MONEY WHEN YOUR RETURNS ARE COMPLETED.**
- **SEND AS MUCH AS YOU CAN REASONABLY AFFORD WITH THE EXTENSION IF YOU HAVE NO IDEA WHAT YOUR LIABILITY WILL BE. IF YOU OVERPAY YOU'LL GET IT BACK. IF YOU UNDERPAY, THE LESS OF A BALANCE DUE YOU HAVE, THE LESS THE PENALTIES WILL BE.**
- **LATE PAYMENT PENALTIES ARE CALCULATED ON A MONTHLY BASIS. MAKE YOUR APPOINTMENT TO FILE YOUR TAXES AS SOON AS YOU CAN AFTER THE FILING DEADLINE. DON'T WAIT UNTIL THE LAST MINUTE. AGAIN.**
- **MAKE A COPY OF BOTH THE FEDERAL AND STATE EXTENSIONS TO KEEP FOR YOUR RECORDS**

**THE EXTENSION DEADLINE FOR 2023 IS  
APRIL 17, 2024**

# 2023 EXTENSION FORM INSTRUCTIONS

## FEDERAL

**PART I** Fill in Names, addresses and social security numbers

**PART II** Start with Line 5 and fill in the total of all 2023 payments, including amounts withheld on W2's, 1099's and any estimated tax payments made for 2023. Go to line 6 and fill in the amount you are sending with the extension (whatever you can afford). Put this amount on line 7 as well. Add lines 5 and 6 and put the total on line 4.

Make out a check payable to **US Treasury** and mail on or before **April 17, 2024** to the following address:

**INTERNAL REVENUE SERVICE  
PO BOX 931300  
LOUISVILLE, KY 40293-1300**

## STATE

Fill in your names, address and social security numbers in the space provided on the coupon at the bottom of the page. Start with line 7 and fill in the amount you are sending with the extension (again, whatever you can afford). Also put this amount in the box titled "**amount enclosed**" on the coupon at the bottom of the page. Go to Line 2 and fill in the total of all state tax withheld on W2's and 1099's. If you applied any 2022 overpayment, fill in that amount on line 3. If you made any state estimated tax payments for 2023, put that amount on line 4. **SKIP** line 5. Line 6 is the total of lines 2 through 5. Finally, go back to line 1 and fill in the total of lines 6 and 7.

Make a check payable to **COMMONWEALTH OF MASSACHUSETTS** for the amount on line 7 and mail no later than April 17, 2024 to the following address:

**MASSACHUSETTS DEPARTMENT OF REVENUE  
PO BOX 419540  
BOSTON, MA 02241-9540**

- **MAKE A COPY OF EACH EXTENSION FORM TO KEEP FOR YOUR RECORDS**
- **GIVE US A CALL TO SCHEDULE YOUR APPOINTMENT ASAP**

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

**2023**

Go to [www.irs.gov/Form4868](http://www.irs.gov/Form4868) for the latest information.

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

1. You can pay all or part of your estimated income tax due and indicate that the payment is for an extension using your bank account; a digital wallet such as Click to Pay, PayPal, and Venmo; cash; or a credit or debit card. See *How To Make a Payment*, later, and [www.irs.gov/Payments](http://www.irs.gov/Payments) for more information.
2. You can file Form 4868 electronically by accessing IRS e-file using your tax software or by using a tax professional who uses e-file.
3. You can file a paper Form 4868 and enclose payment of your estimate of tax due (optional).



**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'll receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Don't mail in Form 4868 if you file electronically, unless you're making a payment with a check or money order. See *Pay by Check or Money Order*, later.

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

Several companies offer free e-filing of Form 4868 through the Free File program. For more details, go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile).



## Pay Electronically

You don't need to file Form 4868 if you make a payment using our electronic payment options. The IRS will automatically process an extension of time to file when you pay part or all of your estimated income tax electronically. You can pay online or by phone. See *Making Payments Electronically*, later.



## E-file Using Your Tax Software 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 2022 tax return—you'll 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*, later.



## File a Paper Form 4868

If you wish to file on paper instead of electronically, complete the Form 4868 below and mail it to the address shown under *Where To File a Paper Form 4868*, later.

For information on using a private delivery service, see *Private Delivery Services*, later.

**Note:** If you're a fiscal year taxpayer, you must file a paper Form 4868.

## General Instructions

### Purpose of Form

Use Form 4868 to apply for 6 more months (4 if "out of the country" (defined later under *Taxpayers who are out of the country*) and a U.S. citizen or resident) to file Form 1040, 1040-SR, 1040-NR, or 1040-SS.

**Gift and generation-skipping transfer (GST) tax return (Form 709).** An extension of time to file your 2023 calendar year income tax return also extends the time to file Form 709 for 2023. However, it doesn't extend the time to pay any gift and GST tax you may owe for 2023. To make a payment of gift and GST tax, see Form 8892. If you don't pay the amount due by the regular due date for Form 709, you'll owe interest and may also be charged penalties. If the donor died during 2023, see the instructions for Forms 709 and 8892.

### Qualifying for the Extension

To get the extra time, you must:

1. Properly estimate your 2023 tax liability using the information available to you,
2. Enter your total tax liability on line 4 of Form 4868, and
3. File Form 4868 by the regular due date of your return.



**CAUTION** Although you aren't required to make a payment of the tax you estimate as due, Form 4868 doesn't extend the time to pay taxes. If you don't pay the amount due by the regular due date, you'll owe interest. You may also be charged penalties. For more details, see *Interest and Late Payment Penalty*, later. Any remittance you make with your application for extension will be treated as a payment of tax.

You don't have to explain why you're asking for the extension. We'll contact you only if your request is denied.

Don't file Form 4868 if you want the IRS to figure your tax or you're under a court order to file your return by the regular due date.

DETACH HERE

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

**2023**

For calendar year 2023, or other tax year beginning \_\_\_\_\_, 2023, and ending \_\_\_\_\_, 20\_\_.

Part I Identification			Part II Individual Income Tax	
1 Your name(s) (see instructions)			4 Estimate of total tax liability for 2023 . . . . .	\$ _____
Address (see instructions)			5 Total 2023 payments . . . . .	_____
City, town, or post office			6 Balance due. Subtract line 5 from line 4. See instructions . . . . .	_____
State			7 Amount you're paying (see instructions) . . . . .	_____
ZIP code			8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions . . . . .	<input type="checkbox"/>
2 Your social security number	3 Spouse's social security number		9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding . . . . .	<input type="checkbox"/>

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

**For the year January 1–December 31, 2023 or other taxable year beginning** \_\_\_\_\_ **ending** \_\_\_\_\_

**Worksheet for Tax Due**

1 Total tax you expect to owe for 2023 (Form 1, lines 28 and 34 (if applicable); Form 1-NR/PY, lines 32 and 38 (if applicable)) . . .	1	
2 Massachusetts income tax withheld (Form 1, lines 38 and 49 (if applicable); Form 1-NR/PY, lines 42 and 53 (if applicable)) . . .	2	
3 2022 overpayment applied to your 2023 estimated tax (do not enter 2022 refund) . . . . .	3	
4 2023 Massachusetts estimated tax payments (do not include amount in line 3) . . . . .	4	
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	
6 Total. Add lines 2 through 5. . . . .	6	
7 <b>Amount due.</b> Subtract line 6 from line 1; not less than "0". . . . .	7	

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](http://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 \$1,000,000 and non-residents must pay it on the portion of their annual taxable income sourced to Massachusetts that exceeds \$1,000,000. 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. **Note:** For tax year 2023, your employer may not have withheld the 4% surtax from your wages. Further, if you are a member of a pass-through entity (PTE), the PTE might not have withheld the surtax on your distributive income.

**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 17, 2024, 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](http://mass.gov/masstaxconnect) or use the voucher below.

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**2023 Form M-4868**  
**Massachusetts Extension Payment Voucher**

Payment for period end date (mm/dd/yyyy)	Tax type <b>053</b>	Voucher type <b>18</b>	ID type <b>005</b>	Vendor code <b>0001</b>
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](http://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.**

