



Form M-4868

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

2009

Massachusetts

Department of

Revenue

For the year January 1–December 31, 2009 or other taxable year beginning _____ ending _____

Tentative Return

1 Total tax you expect to owe for 2009 (Form 1, lines 27 and 33 (if applicable); Form 1-NR/PY, lines 31 and 38 (if applicable))	1	
2 Massachusetts income tax withheld	2	
3 2008 overpayment applied to your 2009 estimated tax (do not enter 2008 refund)	3	
4 2009 Massachusetts estimated tax payments (do not include amount in line 3)	4	
5 Credits (see Form 1, lines 30, 40, 41 and 42; Form 1-NR/PY, lines 35, 45, 46 and 47)	5	
6 Total. Add lines 2 through 5	6	
7 Amount due. Subtract line 6 from line 1; not less than "0." Pay in full with this application. Note: If "0," see below for information regarding automatic extensions . Payments of \$5,000 or more must be made electronically. If you are making a payment of less than \$5,000, you also have the option of filing Form M-4868 electronically. See below for more information. Be sure to detach Form M-4868 where indicated before mailing	7	

Automatic Extension Granted if 100% Tax Due is Paid by Tax Return Due Date

If line 7 is "0" and 100% of the tax due for 2009 has been paid through: withholding; timely estimated payments of tax; credits from your 2009 return; or a refund from the prior tax year applied to the current year's tax liability, you are no longer required to file Form M-4868, Application for Automatic Extension of Time to File Massachusetts Income Tax Return. However, if you do choose to file Form M-4868 in this instance, you must do so electronically, via DOR's website. See [TIR 06-21](#) for more information.

Filing Your Extension Via the Web

If you owe no tax or you are making a payment of \$5,000 or more, you are required to file your extension via the Web. If you are making a payment of less than \$5,000, you also have the option of filing your extension electronically. If there is a tax due with your extension, payment can be made through Electronic Funds Withdrawal.

Visit www.mass.gov/dor to file via the Web or to obtain Form M-4868.

Note: Instructions for Form M-4868 are on page 2.

▼ DETACH HERE (if making a payment) ▼

Form M-4868		Application for Automatic Six-Month Extension — 2009		Massachusetts Department of Revenue
Social Security number	Spouse's Social Security number	Period end date	Amount enclosed (from above)	
Taxpayer's name			Check which form you plan to file: <input type="checkbox"/> Form 1 Full-Year Resident <input type="checkbox"/> Form 1-NR/PY Nonresident/ Part-Year Resident <input type="checkbox"/> E-File <input type="checkbox"/> Composite	
Taxpayer's address	City/Town	State Zip		
Write your Social Security number(s) on lower left corner of check. Return this voucher with check or money order payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 7070, Boston, MA 02204.				
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	Signature of paid preparer	Date		
Employer Identification number of paid preparer		Social Security number or PTIN		

Form M-4868 Instructions

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. This form may also be used to extend the time to file your individual use tax if you elect to report use tax on your personal 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. Certain taxpayers are required to file an application for extension via DOR's website. See the section "Filing Your Extension Via the Web" on page 1 for more information. 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."

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 06-21](#), you are no longer required to file Form M-4868. However, if you do choose to file Form M-4868 with "0" entered in line 7, you must do so electronically. See page 1 for more information.

Note: If line 7 is "0" or you are making a payment of \$5,000 or more, Form M-4868 **must** be filed electronically, via the Web. If you are making a payment of less than \$5,000, you also have the option of filing Form M-4868 electronically. See page 1 for more information.

When to File This Form

Form M-4868 is due on or before April 15, 2010, 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 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 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.**