

**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**Go to www.irs.gov/Form4868 for the latest information.

OMB No. 1545-0074

2022

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 Direct Pay, the Electronic Federal Tax Payment System, or using a credit or debit card. See *How To Make a Payment*, later.
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.

**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 2021 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, fill in 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, 1040-PR, or 1040-SS.

Gift and generation-skipping transfer (GST) tax return (Form 709). An extension of time to file your 2022 calendar year income tax return also extends the time to file Form 709 for 2022. However, it doesn't extend the time to pay any gift and GST tax you may owe for 2022. 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 2022, see the instructions for Forms 709 and 8892.

Qualifying for the Extension

To get the extra time, you must:

1. Properly estimate your 2022 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

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For calendar year 2022, or other tax year beginning , 2022, and ending , 20 .

Part I Identification			Part II Individual Income Tax	
1 Your name(s) (see instructions)			4 Estimate of total tax liability for 2022 . . . \$	
Address (see instructions)			5 Total 2022 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"/>	