

**DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)  
APPLICATION FOR EXTENSION OF TIME FOR PAYMENT OF TAX**

*(Please read conditions below before completing form)*

PLEASE TYPE OR PRINT	TAXPAYER'S NAME (or names in the case of a partnership)	TAXPAYER'S IDENTIFICATION NUMBER
	PRESENT ADDRESS	
	CITY, TOWN OR POST OFFICE, STATE, AND ZIP CODE	

Director, National Revenue Center, 550 Main St, Ste 8002, Cincinnati, OH 45202-5215.

I request an extension of time from \_\_\_\_\_, to \_\_\_\_\_, in which to pay  
*(enter due date of return)* *(enter requested extension date)*

tax of \$ \_\_\_\_\_ for tax period ended \_\_\_\_\_, 20 \_\_\_\_.

This extension is necessary because *(If more space is needed, please attach a separate sheet).*

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I am unable to borrow money to pay the tax because: \_\_\_\_\_

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As evidence of the need for the extension, I am attaching: (1) a statement of assets and liabilities as of the last day of the preceding month (showing book and market values of assets and whether any securities are listed or unlisted); and (2) an itemized list of receipts and disbursements for the 3 months before the date the tax is due.

Under penalties of perjury, I declare that I have examined this application, including any accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

\_\_\_\_\_  
SIGNATURE OF APPLICANT OR APPLICANTS *(in the case of a partnership)* (DATE)

THE DIRECTOR, NATIONAL REVENUE CENTER WILL LET YOU KNOW WHETHER THE EXTENSION IS GRANTED OR DENIED. HOWEVER, HE OR SHE CANNOT CONSIDER AN APPLICATION IF IT IS FILED AFTER THE DUE DATE OF THE RETURN.

**FOR TTB USE ONLY**

TAX: \$ _____  INTEREST: \$ _____  TOTAL: \$ _____  PLEASE MAKE CHECK PAYABLE TO ALCOHOL AND TOBACCO TAX AND TRADE BUREAU BY:  _____ (Date)	THIS APPLICATION IS: <input type="checkbox"/> APPROVED  <input type="checkbox"/> DISAPPROVED FOR THE FOLLOWING REASONS:  Y Y
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SIGNATURE AND TITLE OF AUTHORIZED TTB OFFICIAL	DATE
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**Conditions Under Which Extensions of Time for Payment May Be  
Granted Under Section 6161 of Title 26 United States Code**

You may be granted an extension of time for payment of your tax if you can show that it will cause you undue hardship to pay it on the date it is due. To receive consideration, your application must be filed with the Alcohol and Tobacco Tax and Trade Bureau on or before the date payment is due. The application will be considered timely if postmarked on or before the due date.

1. **Undue Hardship** - This means more than inconvenience. You must show that you will have substantial financial loss if you pay your tax on the date it is due. (Such a loss could be caused by having to sell property at a sacrifice price.) You must show that you do not have enough cash, above necessary working capital, to pay the tax. In determining cash available, include anything you can convert into cash, and use current market prices. Also show that you are unable to borrow money to pay the tax, except under terms that will cause you severe loss and hardship.
2. **Limitations** - As a general rule, an extension of time to pay any part of the tax imposed by Chapters 32, 51, 52, and 53 of Title 26 U.S.C. is limited to 6 months from the date fixed for payment. An extension may be granted for more than 6 months if you are abroad.  
  
No extension is granted to pay a deficiency that is due to negligence, intentional disregard of rules and regulations, or fraud with intent to evade tax.
3. **Interest** - You are still responsible for paying interest on the unpaid tax. Interest is charged at the rate established under 26 U.S.C. 6621(a) (subject to adjustments as provided in 26 U.S.C. 6621(b)).
4. **Due Date of Payment for Which Extension is Granted** - On or before the end of the extension period, pay the tax for which the extension is granted (without notice and demand from the Director, National Revenue Center).
5. **Filing Requirements** - Submit this application with supporting documents on or before the date the tax is due. Attach this application to your tax return and mail it to the appropriate Lockbox as indicated on the tax return.

**PAPERWORK REDUCTION ACT NOTICE**

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information collection is for the taxpayer to provide TTB with the material necessary to determine that the payment of taxes may be extended because of undue hardship to the taxpayer.

The estimated average burden associated with this collection of information is 15 minutes per respondent. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, D.C. 20220.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.