

**APPLICATION FOR EXTENSION OF TIME FOR PAYMENT OF TAX**

**(ATTN: This type of payment extension is rarely wanted because the legal requirements are so strict please read the conditions on the back carefully before continuing.)**

Taxpayer's Name (include spouse if your extension request is for a joint return)	Social Security Number or Employer Identification Number
Present Address	Spouse's Social Security Number if this is for a joint return
City, Town or Post Office, State, and Zip Code	

District Director of Internal Revenue at \_\_\_\_\_  
 (Enter City and State where IRS Office is located)

I request an extension from \_\_\_\_\_, 19\_\_\_\_, to \_\_\_\_\_, 19\_\_\_\_  
 (Enter Due Date of Return)

to pay tax of \$ \_\_\_\_\_ for the year ended \_\_\_\_\_, 19\_\_\_\_.

This extension is necessary because (If more space is needed, please attach a separate sheet): \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

I can't borrow to pay the tax because: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

To show the need for the extension. I am attaching: (1) a statement of my assets and liabilities at the end of last month (showing book and market values of assets and whether securities are listed or unlisted); and (2) an itemized list of money I received and spent for 3 months before the date the tax is due.

I propose to secure this liability as follows:

\_\_\_\_\_  
 \_\_\_\_\_

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 (BOTH SIGNATURES IF YOUR EXTENSION REQUEST IS FOR A JOINT RETURN) (DATE)

The District Director will let you know whether the extension is approved or denied and will tell you if you need some form of security. However, the Director can't consider an application if it is filed after the due date of the return. We will send you a list of approved surety companies if you ask for it.

(The following will be filled in by the IRS.)

This application is  approved for the following reasons:  
 denied

\_\_\_\_\_  
 \_\_\_\_\_

Interest \_\_\_\_\_ Date of assessment \_\_\_\_\_ Identifying no. \_\_\_\_\_

Penalty \_\_\_\_\_

(SIGNATURE) (DATE)

## CONDITIONS UNDER WHICH EXTENSIONS FOR PAYMENTS MAY BE GRANTED UNDER SECTION 6161 OF THE INTERNAL REVENUE CODE

The District Director may approve additional time for you to pay your tax if you show that it will cause you undue hardship to pay it on the date it is due. You must file your application with the District Director on or before the date payment is due.

### IMPORTANT!

IF YOU ARE ASKING TO PAY THE AMOUNT YOU OWE IN **INSTALLMENTS**, RATHER THAN DELAY FULL PAYMENT OF THE TAX FOR SIX MONTHS, **COMPLETE FORM 9465, INSTALLMENT AGREEMENT REQUEST**, AND ATTACH IT TO YOUR TAX RETURN WHEN YOU FILE. **DO NOT COMPLETE THIS FORM.**

For us to consider your request under Internal Revenue Code Section (IRC) 6161, we must receive it on or before the date the tax is due. It must include the following information:

**-a complete statement of all your assets and liabilities at the end of last month**

(showing book and market values and whether securities are listed or unlisted)

**-an itemized list of money you received and spent for three months before you requested this extension**

**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. (This loss could be caused by selling property at a sacrifice price.) You must show that you don't 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 can't borrow to pay the tax, except under terms that will cause you severe loss and hardship.

**2. Limits.** As a general rule, an extension to pay income or gift tax is limited to 6 months from the date payment is due. We may grant an extension for more than 6 months if you are abroad.

An extension to pay a deficiency (an amount you owe after an examination of your return) in income or gift tax is limited to 18 months from the date payment is due and, in exceptional cases, up to another 12 months.

We won't grant an extension to pay a deficiency caused by negligence, intentional disregard of rules and regulations, or fraud with intent to evade tax.

**3. Interest.**—We charge interest at the underpayment rate in Code section 6621(a)(2).

**4. Security.**—Security is the way you guarantee to pay the amount you owe. Security satisfactory to the District Director is required to get an extension. This assures that the risk to the government is no greater at the end of the extension than at the beginning. The kind of security, such as bond, notice of lien, mortgage, pledge, deed of trust of specific property or general assets, personal surety, or other, will depend on the circumstances in each case. Ordinarily, when you receive approval of your application, you will have to deposit with the District Director any collateral that you agreed to use for security. No collateral is required if you have no assets.

**5. Due date of payment.** Before the extension runs out, you must pay the tax for which the extension is granted (without waiting for a bill from the District Director.)

**6. Filing requirements.** Complete this form after you have read the above information and decided that this is the correct form to request the type of extension you need. Attach the three month income/expense listing as well as your asset and liability listing, and your documentation of **undue hardship** as described above. Send your completed application, along with the supporting documents to the District Director (Attn: Chief, Special Procedures function) where you maintain your legal residence or principal place of business. If, however, the tax will be paid to the Assistance Commissioner (International), file the application with that office. If you need an extension to pay estate tax, file Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation Skipping Transfer) Taxes.