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Form **1127-A**  
(Rev. December 2011)  
Department of the Treasury  
Internal Revenue Service

# Application for Extension of Time for Payment of Income Tax for 2011 Due to Undue Hardship

OMB No. 1545-XXXX

**Before you begin:** Use the chart on page 3 to see if you should file this form.

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town, or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions)		
Foreign country name	Foreign province/county	Foreign postal code

Please fill in the Return Label at the bottom of this page.

### Part I Eligibility Requirements

**Filing Status**

Check only one box

Single

Married filing jointly (even if only one had income)

Married filing separately

Head of household

Qualifying widow(er)

**1 Adjusted gross income**—Enter the amount of your adjusted gross income (AGI) from Form 1040, line 37 (Form 1040A, line 21, or Form 1040EZ, line 4) . . . . . **1.** \$ \_\_\_\_\_

**Note.** To qualify for this extension, your AGI must be less than \$100,000 (\$200,000 if married filing jointly).

**2 Amount you owe**—Enter the amount you owe from your 2011 Form 1040, line 76 (Form 1040A, line 45, or Form 1040EZ, line 12) . . . . . **2.** \$ \_\_\_\_\_

**Note.** You must owe less than \$50,000 to qualify for this extension.

### Part II Reason for Extension

I request an extension of time to pay my income tax for 2011 because (check one of the following):

I have been unemployed, or my spouse has been unemployed (if filing a joint return), for 30 consecutive days during 2011 or 2012, prior to April 15, 2012. at least

I am self-employed and need an extension of time to pay due to a reduction in business income due to the economy.

### Part III Terms for Granting the Extension.

By submitting this application, I/we have read, understand, and agree to the following terms and conditions.

**Terms, Conditions, and Legal Agreement**

I understand that this request for an extension of time to pay applies only to income taxes owed for 2011.

I understand that if this request for an extension of time to pay is granted, it will only affect the failure to pay penalty.

I understand that even if this extension of time to pay my income tax is granted, I will still owe interest and any other penalties on the unpaid amount from April 15, 2012, until the tax is paid in full. my/our

I/we understand that in order for this extension to be granted, the full amount of the income tax that I owe, plus interest and any other penalties, must be paid on or before the extension due date of October 15, 2012. I/we

**Failure to pay the full amount by the payment extension date**

I understand that if full payment of the amount of the tax for which I am requesting this extension, plus interest and other penalties, is not paid on or before the payment extension date, a failure to pay penalty will be imposed and calculated from the original payment due date, April 15, 2012.

### Signature and Verification

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer	▶ _____	Date	▶ _____
Signature of spouse	▶ _____	Date	▶ _____
Signature of preparer other than taxpayer	▶ _____	Date	▶ _____

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Please fill in the Return Label below. The IRS will complete the Notice to Applicant and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

FOR IRS USE ONLY (Do not detach)

Notice to Applicant

We **have** approved your application on the condition that you pay your income tax liability, interest, and penalties (other than the failure to pay penalty) in full on or before the extension date of October 15, 2012.

**Note:** You will receive a notice and demand for payment that is automatically generated when you file your return and the amount shown due on the return is assessed. Because your request for an extension of time to pay will be granted if you meet the eligibility requirements and full payment is received by the extension date, you may disregard the payment due date on that notice. Please note that even though your request for an extension will be granted if full payment is received on or before the extension date, you will owe interest and all penalties, other than the failure to pay penalty, on the unpaid balance from the original due date of your return (April 15, 2012) until the tax is paid.

We **have not** approved your application. After considering the information provided, we have determined that you are not eligible for this extension.

We cannot consider your application because it was postmarked after April 17, 2012.

Other \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

To Be Completed by the IRS

Signature of authorized IRS official

Date

<b>Return Label</b> (Please print or type)	<b>Taxpayer's name</b> (and agent's name, if applicable). If a joint return, also give spouse's name.	
	Address (number and street, include suite, room, or apt. no., or P.O. box number)	
	City or town, province or state, and country (including postal or ZIP code)	
		Agents: Always include taxpayer's name on Return Label.

Section references are to the Internal Revenue Code.

## General Instructions

See *Who Should File*, below, to determine if you are eligible to use this form.

### Purpose of Form

Use Form 1127-A to ask for an extension of time to pay the income taxes due, or to be shown as due, on your Form 1040, Form 1040A, or Form 1040EZ for 2011. The granting of this request for an extension of time to pay will only result in relief from the failure to pay penalty and only if the tax, interest, and any other penalties are fully paid by October 15, 2012.

### Determination Chart

Use this chart to determine if Form 1127 is the correct form for you to file.

IF you . . .	THEN . . .
Are seeking an extension of time to file your income tax return	File Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, or Form 2350, Application for Extension of Time To File U.S. Income Tax Return. <b>Do not file Form 1127.</b>
Are seeking an extension of time 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. <b>Do not file Form 1127.</b>
Are requesting a monthly installment payment plan	See Form 9465, Installment Agreement Request. <b>Do not file Form 1127.</b>
Are requesting to postpone payment of the full amount of tax shown on your return or any amount determined as a deficiency	File Form 1127 by the due date of your return or by the due date for the amount determined as a deficiency.
Owe any tax and are not requesting, or do not qualify for, either a monthly installment payment plan or an extension of time to pay the full amount	Call, write, or visit your local IRS office to discuss your situation. For more information, see Pub. 594, The IRS Collection Process. <b>Do not file Form 1127.</b>

### Who Should File

You are eligible for an extension of time to pay your income taxes for 2011 if you meet the following requirements:

1. Your income tax liability for 2011, as shown or to be shown on your Form 1040, 1040A, or 1040EZ, is less than \$50,000.
2. Your adjusted gross income, as shown or to be shown on your Form 1040, 1040A, or 1040EZ, is less than—

\$100,000, if your filing status is single, married filing separately, head of household, or qualifying widow(er)

\$200,000, if you are filing a joint return.

3. You are experiencing economic hardship and need a six-month extension of time to pay your income taxes for 2011 because—

You were or your spouse (if filing a joint return) was unemployed for 30 consecutive days during 2011 or 2012, prior to April 15, 2012, or

You are self-employed and you suffered a reduction of business income due to the economy.

### When To File

Your Form 1127-A must be postmarked on or before April 17, 2012.

**Note.** If you are requesting to postpone payment of tax shown on a return (other than a tax shown on Form 1040, 1040A, or 1040EZ) or an amount determined as a deficiency, see Form 1127.

## Where To File

File Form 1127-A with the IRS at the following address.

Internal Revenue Service  
1040 Waverly Avenue, Stop 662-A  
P.O. Box 480  
Holtsville, NY 11742-0480

## Extension Period

The extension of time to pay your income tax liabilities is conditioned upon your paying the full amount due on or before the October 15, 2012 extension date. The granting of this request for an extension of time to pay will only result in relief from the failure to pay penalty and only if the tax, interest, and any other penalties are fully paid by October 15, 2012.

## Payment Due Date

You must pay the tax before the extension runs out. **Do not** wait to receive a bill from the IRS.

**Interest.** You will owe interest on any tax not paid by the due date of the return (April 15, 2012) regardless of whether an extension of time to pay the tax has been obtained. The interest runs until you pay the tax.

**Penalties.** If you fail to pay the full amount of your income tax liability on or before the extension date, penalties for failure to pay will be imposed as of the original payment due date (April 15, 2012).

## Specific Instructions

### Name, Address, and Social Security Number

Enter your name, address, and social security number (SSN) or individual taxpayer identification number (ITIN). If this application is for the tax shown on a joint return, include both spouses' names in the order in which they appear or will appear on your return.

**P.O. box.** Enter your box number only if your post office does not deliver to your street address.

**Foreign address.** If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

## Part I. Eligibility Requirements

**Filing Status.** Check the box indicating the filing status you are claiming on your Form 1040, Form 1040A, or Form 1040EZ.

**Adjusted Gross Income.** Enter your adjusted gross income (AGI) from Form 1040, line 37; Form 1040A, line 21; or Form 1040EZ, line 4.

**Note.** To qualify for this extension, your AGI must be less than \$100,000 (\$200,000 if married filing jointly).

**Amount you owe.** Enter the amount you owe from your 2011 Form 1040, line 76 (Form 1040A, line 45, or Form 1040EZ, line 12).

**Note.** You must owe less than \$50,000 to qualify for this extension.

## Part II. Reason for Extension

Check the appropriate box indicating the reason you need an extension of time to pay your 2011 income tax liability.

## Signature and Verification

This form must be signed and dated.

If this application is for the income tax shown on a joint return, both you and your spouse must sign and date this form. If your spouse cannot sign, see Pub. 501.

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### Notice to Applicant and Return Label

You must complete the Return Label to receive the Notice to Applicant. We will use it to tell you if your application is approved.

If the post office does not deliver mail to your street address, enter your P.O. box number instead.

### Contacting the IRS

If you have questions regarding your eligibility for an extension of time to pay, please call our toll-free number at 1-800-829-1040 (hearing impaired customers with access to TTY/TDD equipment may call 1-800-829-4059).

### Ordering Forms and Publications

You can get forms and publications by calling 1-800-TAX-FORM (1-800-829-3676), or by visiting your local IRS office or our website at IRS.gov.

Low Income Taxpayer Clinics

### Taxpayer Resources

You may also seek assistance from a professional tax assistant at a Low Income Taxpayer Clinic, if you qualify. These clinics provide help to qualified taxpayers at little or no charge. IRS Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area and is available through the IRS website at IRS.gov, by phone at 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose the information to others as described in the Code. For example, we may disclose this information to the Department of Justice for enforcement of civil or criminal tax laws; to cities, states, the District of Columbia, and U.S. commonwealths or possessions to administer their tax laws; to other countries under a tax treaty; to federal and state agencies to enforce non-tax criminal laws; or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

<b>Recordkeeping</b> . . . . .	3 hr., 6 min.
<b>Learning about the law or the form</b> . . . . .	55 min.
<b>Preparing and sending the form to the IRS</b> . . . . .	3 hr., 25 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return for which this form is filed.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need this information to ensure compliance with these laws and to properly grant extensions of time to pay tax. Applying for an extension of time for the payment of tax is voluntary. However, providing the requested information is mandatory if you apply for the extension. Our legal right to ask for the information requested on this form is based in sections 6001, 6011, 6109, and 6161 and their regulations. If you fail to provide all or part of the information requested, your application may be denied. If you provide false or fraudulent information, you may be subject to penalties.