

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

2011

Before you begin: See *Who Should File* in the instructions.

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/state	Foreign postal code

Part I Eligibility Requirements

Filing Status

Single
 Head of household
 Married filing jointly (even if only one had income)
 Qualifying widow(er)

Married filing separately

1 Adjusted gross income—Enter the amount of your adjusted gross income (AGI) from your 2011 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 at least 30 consecutive days during 2011 or 2012, prior to April 15, 2012.

I am self-employed and need an extension of time to pay due to a 25% or greater reduction in business income in 2011 (relative to 2010) due to the economic downturn.

Part III Terms for Granting the Extension.

By submitting this application, I 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 tax 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.

I 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 understand that I must file my 2011 income tax return by April 17, 2012 (October 15, 2012, if an extension to file was requested by filing Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return).

Note. The IRS will notify you only if your application is not approved.

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. (See instructions.)

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 ► _____

FOR IRS USE ONLY

This application is not approved for the following reason(s).

Signature of authorized IRS official

Date

Section references are to the Internal Revenue Code.

General Instructions

Purpose of Form

Use Form 1127-A to ask for an extension of time to pay the income tax due, or to be shown as due, on your Form 1040, Form 1040A, or Form 1040EZ for 2011. See *Who Should File*, next, to determine if you are eligible to use this form. 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.



Form 1127-A does not extend the time to file your 2011 income tax return. To get an extension of time to file, you must file Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return.

Future developments. The IRS has created a page on IRS.gov for information about Form 1127-A and its instructions at www.irs.gov/form1127. Information about future developments affecting Form 1127-A (such as legislation enacted after we release it) will be posted on that page.

Who Should File

You are eligible for an extension of time to pay your income tax 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—
 - a. \$100,000, if your filing status is single, married filing separately, head of household, or qualifying widow(er), or
 - b. \$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 tax for 2011 because—
 - a. You were or your spouse (if filing a joint return) was unemployed for at least 30 consecutive days during 2011 or 2012, prior to April 15, 2012, or
 - b. You are self-employed and you suffered a 25% or greater reduction in business income in 2011 (relative to 2010) due to the economic downturn.

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.

When To File

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

Where To File

Mail Form 1127-A to the address shown below that applies to you. **Do not** attach this form to your return or mail it to the address for your tax return.

IF you live in . . .	THEN mail Form 1127-A to . . .
Alabama, Alaska, Arizona, Arkansas, Colorado, Connecticut, Delaware, District of Columbia, Hawaii, Idaho, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Dakota, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming	Internal Revenue Service P.O. Box 480 Stop 662-X Holtsville, NY 11742-0480
California, Florida, Georgia, Illinois, Michigan, North Carolina, Ohio, Texas	Internal Revenue Service P.O. Box 24035 Stop 81208 Fresno, CA 93779-4035
A foreign country, U.S. possession or territory, or use an APO or FPO address.	Internal Revenue Service 5000 Corporate Dr. Holtsville, NY 11742

Extension Period

The extension of time to pay your income tax liability is conditioned upon your paying the full amount of tax, interest, and penalties (other than the failure-to-pay penalty) 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.

Note. The IRS will notify you only if your application is not approved.

Payment Due Date

You must pay in full all tax, interest, and penalties (other than the failure-to-pay penalty) on or before October 15, 2012. **Do not** wait to receive a bill from the IRS.

Interest. You will owe interest on any tax not paid by 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 all tax, interest, and penalties (other than the failure-to-pay penalty) on or before October 15, 2012, the penalty 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 2011 Form 1040, Form 1040A, or Form 1040EZ.

Adjusted Gross Income. Enter your adjusted gross income (AGI) from your 2011 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.

Part III. Terms for Granting the Extension

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

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. You may disregard the payment due date on that notice unless the IRS notifies you that your request for an extension of time has not been approved.

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.

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) or visit our website at www.irs.gov/freshstart.

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

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LITC page on www.irs.gov/advocate or IRS Publication 4134, Low Income Taxpayer Clinic List. This publication is also available by calling 1-800-829-3676 or at your local IRS office.

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.

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 taxpayers who file this form is shown below.

Recordkeeping	6 min.
Learning about the law or the form	15 min.
Preparing and sending the form to the IRS	58 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.