Supporting Statement

Internal Revenue Service
Form 4768, Application for Extension of Time to File a Return and/or Pay
U.S. Estate (and Generation-Skipping Transfer) Taxes
OMB Control Number 1545-0181

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC), section 6081(a) and 26 CFR 20.6081-1 provide that a reasonable extension of time may be granted by the Internal Revenue Service (IRS) for filing an estate or generation-skipping transfer (GST) tax return when requested before the due date or if passed, upon a showing of good and sufficient cause.

IRC section 6161(a)(2) details that IRS may extend the time for payment of any part of the estate tax or any installment under section 6166 as specified.

Form 4768 is used by the executor of the estate to apply for an automatic 6-month extension of time to file Form 706, Form 706-A, Form 706-NA, or Form 706-QDT. The form is also used to apply for a discretionary (additional) extension of time to file Form 706, to apply for a discretionary (for cause) extension of time to file Form 706, and to apply for an extension of time to pay estate or generation-skipping transfer tax under section 6161.

2. USE OF DATA

The IRS uses the information collected by Form 4768 to grant or deny requests for extension to file Form 706, Form 706-A, Form 706-NA, and Form 706-QDT and process payments of estate and GST tax properly to taxpayer's accounts.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

The Form 4768 must be signed and therefore cannot be electronically filed. However, Form 4769 is available electronically on IRS. Form 706, Form 706-A, Form 706-NA, and Form 706-QDT estate taxes can be paid electronically via Electronic Federal Tax Payment System (EFTPS) or IRS Direct pay as options versus check/money order.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available for use or adaptation from another source.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

The collection of information requirement will not have a significant economic impact on a substantial number of small entities.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

Consequences of less frequent collection would consist of decreased amount of taxes collected by the IRS, inaccurate and untimely filing of tax returns, and an increase in tax violations. The information is used by the IRS to compute and grant timely requests for extension to file Form 706, Form 706-A, Form 706-NA, and Form 706-QDT also the processing of payments of estate and GST tax thereby jeopardizing the ability of the IRS to meet its mission.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

There are no special circumstances requiring data collection to be inconsistent with guidelines in 5 CFR 1320.5(d)(2).

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

We received no comments during the comment period in response to the Federal Register notice (91 FR 8056), dated February 19, 2026.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

No payment or gift has been provided to any respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by 26 U.S.C. 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Individual Master File (IMF)" system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 24.030--Customer Account Data Engine Individual Master File, and IRS 34.037--IRS Audit Trail and Security Records System. The Internal Revenue Service PIAs can be found at https://www.irs.gov/uac/Privacy-Impact-Assessments-PIA.

Title 26 U.S.C. 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The burden estimate is as follows:

Authority	Description	# of Respondents	# of Responses per Respondent	Annual Responses	Hours per Response	Total Burden
IRC § 6081	Form 4768	18,500	1	18,500	1.48	27,565
Totals		18,500		18,500		27,565

The following regulations impose no additional burden. Please continue to assign OMB number 1545-0181 to these regulations.

20.6081-1	20.6161-1
20.6161-2(c)	20.6166-1

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

From our Federal Register notice, dated February 19, 2026, no public comments on the estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information were received. The IRS does not anticipate any annual cost burden outside of hourly burden to compile information kept as part of customary and usual business practices to complete the applications.

The IRS currently estimates the cost burden on respondents to be nominal. There are no start-up or maintenance costs for this collection. The collection does not require respondents to obtain specialized equipment or professional services.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The federal government cost estimate is based on a model that considers the following three cost factors for each information product: aggregate labor costs for development, including annualized startup expenses, operating and maintenance expenses, and distribution of the product that collects the information. These costs do not include any activities such as taxpayer assistance and enforcement.

The government computes cost using a multi-step process. First, the government creates a weighted factor for the level of effort to create each information collection product based on variables, such as complexity, number of pages, type of product, and frequency of revision. Second, the total costs associated with developing the product such as labor cost, and operating expenses associated with the downstream impact such as support functions, are added together to obtain the aggregated total cost. Then, the aggregated total cost and factor are multiplied together to obtain the aggregated cost per product. Lastly, the aggregated cost per product is added to the cost of shipping and printing each product to IRS offices, National Distribution Center, libraries, and other outlets. The result is the government cost estimate per product.

The government cost estimate for this collection is summarized in the table below.

Product	Aggregate Cost per Product (factor applied)		Printing and Distribution		Government Cost Estimate per Product
Form 4768	$18,345	+	$0	=	$18,345
Instructions	$5,003	+	$0	=	$5,003
Grand Total	$23,348	+	$0	=	$23,348
Table costs are based on 2024 actuals obtained from IRS Chief Financial Office and Media and Publications					

15. REASONS FOR CHANGE IN BURDEN

There were no changes made to the forms that resulted in any change to the burden previously reported to OMB. However, the number of responses was updated based on current filing data. This decreases the number of responses by 2,546 and the burden hours by 3,794 annually due to Agency Estimate.

	Total Requested	Change Due to New Statute	Change Due to Agency Discretion	Change Due to Adjustment in Estimate	Change Due to Potential Violation of the PRA	Previously Approved
Annual Number of Responses	18,500	0	0	-2,546	0	21,046
Annual Time Burden	27,565	0	0	-3,794	0	31,359

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16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

There are no plans for tabulation, statistical analysis and publication.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

The IRS believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the form expires as of the expiration date. Taxpayers are not likely to be aware that the IRS intends to request renewal of OMB approval and obtain a new expiration date before the old one expires.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement for this collection.