

Massachusetts Department of Revenue

Form M-4868

Application for Automatic Six-Month Extension of Time to File Massachusetts Income Tax Return

F	or the year January 1-December 31, 2016 or other taxable year beginning end	ling	
T	entative Return	_	
1	Total tax you expect to owe for 2016 (Form 1, lines 28 and 34 (if applicable); Form 1-NR/PY, lines 32 and 38 (if applicable)	cable) 1	
2	Massachusetts income tax withheld	2	
3	2015 overpayment applied to your 2016 estimated tax (do not enter 2015 refund)	з 🗌	
4	2016 Massachusetts estimated tax payments (do not include amount in line 3)	4	
5	Credits (see Form 1, lines 29 through 31 and 41 through 43; Form 1-NR/PY, lines 33 through 35 and 45 through 47)	5	
6	Total. Add lines 2 through 5	6	
7	Amount due. Subtract line 6 from line 1; not less than "0." Pay in full with this application or go to mass.gov/masstat to pay online. Payments of \$5,000 or more must be made electronically. Note: If "0," see below for information regar automatic extensions.	ding	

Payment in full of the tax due must be made with the extension request for it to be considered valid. If at least 80% of the tax due for the taxable year is not paid, the extension is considered void. Penalties for a late return will be assessed from the original due date of the return.

Who Should File This Form

This application is used by individuals to request an automatic six-month extension of time to file their Massachusetts income tax return. This form may also be used to extend the time to file your individual use tax if you elect to report use tax on your personal income tax return. This is the only application needed to request a six-month extension of time to file. The extension of time to file does not extend the due date for payment of any tax due. Extensions are granted only upon the timely filing of the extension with any required payment amount. Determine your required payment, if any, by completing the Tentative Return section above. Payments of \$5,000 or more must be made electronically. Ask your tax preparer about filing an extension electronically or go to mass.gov/masstaxconnect.

Automatic Extension Granted if 100% Tax Due is Paid by Tax Return Due Date

If line 7 is "0" and you meet criteria set forth in TIR 16-10, you are no longer required to file Form M-4868. However, if you do choose to file Form M-4868 with "0" entered in line 7, you must do so electronically.

When to File This Form

Form M-4868 is due on or before April 15, 2017, or on or before the original due date of the return for fiscal year filers. If the due date is a Saturday, Sunday, or legal holiday, substitute the next regular workday.

Form M-48	Massachusetts Department of Revenue					
Social Security number	Spouse's Social Security number	Period end date	Amount enclosed			
Tax type	Voucher type	ID type	Vendor code			
053	18	005	0001			
Taxpayer's name		Type of form you plan to file				
		☐ Form 1 ☐ Form 1-NR/PY ☐ Composite				
Mailing address		City/Town	State Zip			
Sign here. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.						
Your signature		Signature of paid preparer	Date			
Employer Identification numb	er of paid preparer	Social Security number or PTIN of paid preparer				