

# Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns

OMB No. 1545-0148

► **File a separate application for each return.**

Please type or print. File the <b>original and one copy</b> by the due date for filing your return. See instructions on back.	Name	Employer identification number
	Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address)	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	

**Note:** Corporate income tax return filers must use **Form 7004** to request an extension of time to file. Partnerships, REMICs, and trusts must use **Form 8736** to request an extension of time to file Form 1065, 1066, or 1041.

- 1** I request an extension of time until \_\_\_\_\_, \_\_\_\_\_, to file (check only one):
- |   |   |   |                                    |
|---|---|---|------------------------------------|
| <input type="checkbox"/> Form 706-GS(D)     | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 1120-ND (sec. 4951 taxes) | <input type="checkbox"/> Form 8612 |
| <input type="checkbox"/> Form 706-GS(T)     | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 3520-A                    | <input type="checkbox"/> Form 8613 |
| <input type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) (see instructions)    | <input type="checkbox"/> Form 4720                      | <input type="checkbox"/> Form 8725 |
| <input type="checkbox"/> Form 990-BL        | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 5227                      | <input type="checkbox"/> Form 8804 |
| <input type="checkbox"/> Form 990-PF        | <input type="checkbox"/> Form 1042                                | <input type="checkbox"/> Form 6069                      | <input type="checkbox"/> Form 8831 |

If the organization does not have an office or place of business in the United States, check this box. . . . .

- 2a** For calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_
- b** If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period
- 3** Has an extension of time to file been previously granted for this tax year? . . . . .  Yes  No
- 4** State in detail why you need the extension \_\_\_\_\_

- 5a** If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. See instructions. \$ \_\_\_\_\_
- b** If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit . . . . . \$ \_\_\_\_\_
- c Balance due.** Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. See instructions . . . . . \$ \_\_\_\_\_

### Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ► \_\_\_\_\_ Title ► \_\_\_\_\_ Date ► \_\_\_\_\_

**FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.**

### Notice to Applicant—To Be Completed by the IRS

- We **HAVE** approved your application. Please attach this form to your return.
- We **HAVE NOT** approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.
- We **HAVE NOT** approved your application. After considering the reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
- We cannot consider your application because it was filed after the due date of the return for which an extension was requested.
- Other: \_\_\_\_\_

Director \_\_\_\_\_ By: \_\_\_\_\_ Date \_\_\_\_\_

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print	Name
	Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Item To Note.** Do not use this form to request an extension for filing Form 1042-S. Instead, use **Form 8809**, Request for Extension of Time To File Information Returns.

**Purpose of Form.** Use Form 2758 to request an extension of time to file any of the returns listed under line 1, page 1.

**When To File.** File Form 2758 by the regular due date (or the extended due date if a previous extension was granted) of the return for which an extension is needed. However, to avoid a possible late filing penalty in case your request for an extension is not granted, you should file Form 2758 early enough to allow the IRS to consider your application and reply before the return's regular or extended due date.

**Where To File.** Generally, file the **original and one copy** of this form with the Internal Revenue Service Center serving the taxpayer's address. However, file this form with the Internal Revenue Service Center, Philadelphia, PA 19255, if you are requesting an extension for Form 1042 or if you do not have a principal office or place of business in the United States. For Forms 990, 990-EZ, 990-BL, 990-PF, 990-T, 4720, and 6069, file with the Internal Revenue Service Center, Ogden, UT 84201-0027.

**No Blanket Requests.** File a separate Form 2758 for each return for which you are requesting an extension of time to file. This extension will apply only to the specific return checked on line 1. It does not extend the time for filing any related returns. For example, an extension of time for filing an estate's income tax return will not apply to the individual income tax returns of the beneficiaries.

Also, black lung benefit trusts, their trustees, and any disqualified persons filing Form 990-BL must each file separate applications. And trustees and disqualified persons filing Form 1120-ND to report section 4951 taxes must each file separate applications.

**Exempt Organization Group Returns.** A central organization may request an extension of time to file a group return. Attach a schedule to Form 2758 showing the name and employer identification number of the local organizations that will be included in the group return.

**Reasons for Extension.** The IRS will grant a reasonable extension of time for filing a return. You must file an application on time and show reasonable cause why the return cannot be filed by the due date. Generally, we will consider the application based on your efforts to fulfill the filing requirements, rather than on the convenience of your tax return preparer. However, if your tax return preparer is not able to complete the return by the due date for reasons beyond his or her control or, in spite of reasonable efforts, you are not able to get professional help in time to file, the IRS will generally grant the extension.

**Caution:** *If an extension is granted and the IRS later determines that the statements made on this form are false and misleading, the extension is null and void. You will be subject to the late filing penalty explained below.*

**Extension Period.** Generally, we will not grant an extension of time for more than 90 days unless sufficient need for an extended period is clearly shown. If you need an additional extension of time, file a second Form 2758 before the original extension expires. The total extension may not be for more than 6 months except for taxpayers who are abroad.

**Interest.** Interest is charged on any tax not paid by the regular due date of the return from the due date until the tax is paid. It will be charged even if you have been granted an extension or have shown reasonable cause for not paying on time.

**Late Payment Penalty.** Generally, a penalty of  $\frac{1}{2}$  of 1% of any tax not paid by the due date is charged for each month or part of a month that the tax remains unpaid. The penalty cannot exceed 25% of the amount due. The penalty will not be charged if you can show reasonable cause for not paying on time.

**Late Filing Penalty.** A penalty is charged if the return is filed after the due date (including extensions) unless you can show reasonable cause for not filing on time. The penalty is 5% of the tax not paid by the regular due date (even if an extension of time to pay has been granted) for each month or part of a month that the return is late, up to a maximum of 25% of the unpaid tax. For an income tax return filed more than 60 days late, the minimum penalty is \$100 or the balance of the tax due on the return, whichever is smaller.

Different late filing penalties apply to information returns. See the specific form instructions for details.

## Specific Instructions

**Address.** If your address is outside the United States, or its possessions or territories, enter the information on the line for "City, town or post office, state, and ZIP code" in the following order: city, province or state, and the name of the country. Follow the foreign country's practice in placing the postal code in the address. Do not abbreviate the country's name.

If your mailing address has changed since you filed your last return, use **Form 8822**, Change of Address, to notify the IRS of the change. A new address shown on Form 2758 will not update your record.

**Line 1.** Check the box for the form for which you are requesting an extension. You must file a separate Form 2758 for each return. Check only one box. Use Form 2758 for **estates** that file Form 1041, U.S. Income Tax Return for Estates and Trusts. **Trusts** that file Form 1041 must use Form 8736 to apply for an extension.

**Line 4.** Describe in detail the reasons causing delay in your filing the return. We cannot approve applications that give incomplete reasons, such as "illness" or "practitioner too busy," without adequate explanations. If a request for an extension is made for no important reason but only to gain time, we will deny both the extension request and the 10-day grace period.

**Line 5a.** See the specific form and form instructions to estimate the amount of the tentative tax, reduced by any nonrefundable credits. If you expect this amount to be zero, enter -0-.

**Line 5c—Balance Due.** Form 2758 does not extend the time to pay tax. To avoid interest and penalties, send the full balance due with Form 2758.

**Note:** *If you are requesting an extension of time to file Form 990-PF, 990-T, or 1042, see the deposit rules in the instructions for the forms to determine how payment must be made.*

**Signature.** The person who signs this form may be:

- A distributee, or an authorized representative of a distributee, filing Form 706-GS(D).
- A trustee filing Form 706-GS(T) or 3520-A.
- A fiduciary, trustee, or an officer representing the fiduciary or trustee of an exempt trust filing Form 990, 990-EZ, 990-BL, 990-PF, or 990-T.
- A principal officer of a corporate organization filing Form 990, 990-EZ, 990-PF, 4720, 6069, 8612, or 8613.
- A foundation manager, trustee, or disqualified person filing Form 990-BL, 1120-ND, or 4720 for their own liability.
- A fiduciary, trustee, executor, administrator, or an officer representing the fiduciary or trustee filing Form 1041, 1041-A, 4720, or 5227.
- A withholding agent filing Form 1042.
- An individual filing Form 6069.
- A person filing Form 8725 or 8831.
- A general partner or limited liability company member of a partnership filing Form 8804.
- An attorney or certified public accountant qualified to practice before the IRS.
- A person enrolled to practice before the IRS.
- A person holding a power of attorney.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

**Recordkeeping** . . . . . 3 hr., 35 min.

**Learning about the law or the form** . . . . . 12 min.

**Preparing and sending the form to the IRS** . . . . . 16 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. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this address. Instead, see **Where To File** above.

For the Privacy Act Notice regarding extensions of Form 706-GS(D), see that form's instructions.