



Instructions for Helping Clients File Extensions

Who should file Form 4868, Application for Automatic Extension of Time?

Any taxpayer who cannot file a complete and accurate 2023 tax return by midnight EST on April 15, 2024 should file an extension. This could be because the taxpayer is missing income documents, the spouse is unavailable to sign, the tax return is out of scope, etc.

Why should a client file Form 4868?

Filing for an extension prevents the taxpayer from receiving a late filing penalty. No reason is needed to file for an extension; anyone who files Form 4868 is automatically granted an extension to file that is good for 6 months. Taxpayers with an extension must submit their tax return by Tuesday, October 15.

Note: The extension will prevent the late filing penalty from being applied before Tuesday, October 15. It does not prevent interest on any taxes owed from accruing beginning on April 15.

Some tax credits require that the recipient have a valid SSN/ITIN by the due date of the return (including extensions), so it is a good idea to request an extension (even when the TP is getting a refund) if anyone on the return will not have a valid SSN or ITIN by April 15.

Tax Season 2024 Options for Filing an Extension for 2023 Tax Returns

Option 1: Clients complete Form 4868 themselves to mail in.

- The taxpayer can access the form from IRS.gov at <https://www.irs.gov/pub/irs-pdf/f4868.pdf>; **or**
- They can come to the Tax Centers without an appointment to pick up a blank form to fill out and mail themselves.

Option 2: The Tax Program assists the taxpayer in completing **Form 4868**. The Tax Program will complete only the basic information section. **We will not provide estimates of tax liability this year.**

- The taxpayer may come to the Tax Centers without an appointment; **and**



- They must bring their photo ID and Social Security card or ITIN document (and for their spouse if filing jointly).

How to Assist the Taxpayer in Completing Form 4868

- **Collect the taxpayer's photo ID and SS card or ITIN document** (The spouse for a joint return does not have to be present, but the taxpayer must still bring the spouse's photo ID and proof of SSN or ITIN.)

Note: If the taxpayer is a Drop-Off client with an existing Hub ticket, just ask for the photo ID to do a visual verification.

- **Use a printed Form 4868** or type directly into the online form at <https://www.irs.gov/pub/irs-pdf/f4868.pdf>.

Note: No extensions will be prepared in TaxSlayer.

- Complete **Boxes 1-3** using taxpayer information from SSNs, ITINs, and IDs. If one of the spouses is an ITIN applicant, write "ITIN TO BE REQUESTED" in place of the SSN/ITIN.
- Give the completed **Form 4868** to the taxpayer. Instruct the taxpayer to mail to the appropriate address (see below). Explain that an extension to file is not an extension to pay any balance due.

Mailing Form 4868

The taxpayer should keep one copy of the completed **Form 4868** for their records.

- If the taxpayer is mailing Form 4868 **without payment:**

Internal Revenue Service
Austin, TX 73301-0045

- If the taxpayer is mailing Form 4868 **with payment:**

Internal Revenue Service
P.O. Box 1302
Charlotte, NC 28201-1302