

**Application for Additional Extension of Time To File  
U.S. Individual Income Tax Return**

**2002**

Department of the Treasury  
Internal Revenue Service

▶ See instructions on back.  
▶ You must complete all items that apply to you.

Please type or print.	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
File by the due date for filing your return.	Home address (number and street)		
	City, town or post office, state, and ZIP code		

**Please fill in the Return Label at the bottom of this page.**

- I request an extension of time until \_\_\_\_\_, to file Form 1040EZ, Form 1040A, Form 1040, Form 1040NR-EZ, or Form 1040NR for the calendar year 2002, or other tax year ending \_\_\_\_\_.
- Explain why you need an extension. You must give an adequate explanation ▶ \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- Have you filed Form 4868 to request an automatic extension of time to file for this tax year? . . . .  Yes  No  
If you checked "No," we will grant your extension only for undue hardship. Fully explain the hardship in item 2. Attach any information you have that helps explain the hardship.

**If you expect to file a gift or generation-skipping transfer (GST) tax return, complete line 4.**

- If you or your spouse plan to file a gift or GST tax return (Form 709 or 709-A) for 2002, generally due by April 15, 2003, see the instructions and check here } **Yourself** . . . ▶   
} **Spouse** . . . ▶

**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, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Signature of spouse ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_  
(If filing jointly, **both** must sign even if only one had income.)

Signature of preparer other than taxpayer ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Please fill in the **Return Label** below with your name, address, and social security number. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

**(Do not detach)**

<b>Notice to Applicant</b>  <b>To Be Completed by the IRS</b>	<input type="checkbox"/> We <b>have</b> approved your application.
	<input type="checkbox"/> We <b>have not</b> approved your application. However, we have granted a 10-day grace period to _____. This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.
	<input type="checkbox"/> We <b>have not</b> approved your application. After considering the information you provided in item 2 above, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
	<input type="checkbox"/> We cannot consider your application because it was filed after the due date of your return.
	<input type="checkbox"/> Other _____
	_____ Director
	_____ Date

<b>Return Label</b> (Please type or print)	Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name.		Taxpayer's social security number
	Number and street (include suite, room, or apt. no.) or P.O. box number		Spouse's social security number
	City, town or post office, state, and ZIP code		Agents: Always include taxpayer's name on Return Label.

## General Instructions



**It's Convenient, Safe, and Secure**

**IRS e-file** is the IRS's electronic filing program. Now you can get an additional extension of time to file your tax return by filing Form 2688 electronically. You will receive an electronic acknowledgment once you complete the transaction. Keep it with your records. **Do not** send in Form 2688 if you file electronically.

**E-file Using Your Personal Computer or Through a Tax Professional.** Refer to your software package or tax preparer for ways to file electronically. Be sure to have a copy of last year's tax return—you will be asked to provide information from the return for taxpayer verification.

### Purpose of Form

Use Form 2688 to ask for more time to file **Form 1040EZ, Form 1040A, Form 1040, Form 1040NR-EZ, or Form 1040NR**. Generally, use it only if you already asked for more time on **Form 4868** (the "automatic" extension form) and that time was not enough. We will make an exception **only** for undue hardship. The maximum extension of time allowed by law is 6 months.

To get the extra time you **must (a)** complete and file Form 2688 on time, **and (b)** have a good reason why the first 4 months were not enough. Explain this on line 2.

Generally, we will not give you more time to file just for the convenience of your tax return preparer. But if the reasons for being late are beyond his or her control or, despite a good effort, you cannot get professional help in time to file, we will usually give you the extra time.

**Caution:** *If we give you more time to file and later find that the statements made on this form are false or misleading, the extension is null and void. You will owe the late filing penalty explained on this page.*

You cannot have the IRS figure your tax if you file after the regular due date of your return.

**Form 709 or 709-A.** An extension of time to file your 2002 calendar year income tax return also extends the time to file a gift or GST tax return for 2002. See Line 4 on this page.

**If you live abroad.** U.S. citizens or resident aliens living abroad may qualify for special tax treatment if they meet the foreign residence or presence tests. If you do not expect to meet either of those tests by the due date of your return, request an extension to a date after you expect to qualify, using **Form 2350, Application for Extension of Time To File U.S. Income Tax Return**. See **Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad**.

### Total Time Allowed

Generally, we cannot extend the due date of your return for more than 6 months. This includes the 4 extra months allowed by Form 4868. There may be an exception if you live abroad. See the previous discussion.

### When To File

If you filed Form 4868, file Form 2688 by the extended due date of your return. For most people, this is August 15, 2003. If you did not file Form 4868 first because you need more than a 4-month extension due to an undue hardship, file Form 2688 as early as possible, but no later than the due date of your return. The due date is April 15, 2003, for a calendar year return. Be sure to fully explain on line 2 why you are filing Form 2688 first. Also, file Form 2688 early so that if your request is not approved, you can still file your return on time. If you are a U.S. citizen or resident out of the country (defined on this page) on the regular due date of your return, you are allowed 2 extra months to file your return.

For a calendar year return, this is June 16, 2003. To get an additional extension, first file Form 4868 (to get 2 extra months), and then, if necessary, file Form 2688 by the extended due date.

**Out of the country** means either **(a)** you live outside the United States and Puerto Rico and your main place of work is outside the United States and Puerto Rico or **(b)** you are in military or naval service outside the United States and Puerto Rico.

### Where To File

Mail **Form 2688** to the Internal Revenue Service Center where you will file your return.

### Filing Your Tax Return

You may file your tax return any time before the extension expires. However, Form 2688 does not extend the time to pay taxes. If you do not pay the amount due by the regular due date, you will owe interest and may also be charged penalties.

**Interest.** You will owe interest on any tax not paid by the regular due date of your return even if you had a good reason for not paying on time. The interest runs until you pay the tax.

**Penalties.** The **late payment penalty** is usually  $\frac{1}{2}$  of 1% of any tax (other than estimated tax) not paid by the regular due date. It is charged for each month or part of a month the tax is unpaid. The maximum penalty is 25%.

The **late filing penalty** is usually charged if your return is filed after the due date (including extensions). It is usually 5% of the tax not paid by the regular due date for each month or part of a month your return is late. Generally, the maximum penalty is 25%. If your return is more than 60 days late, the minimum penalty is \$100 or the balance of tax due on your return, whichever is smaller.

You might not owe these penalties if you have a good reason for paying and/or filing late. Attach a statement to your return, not Form 2688, explaining the reason.

**How to claim credit for payment made with this form.** Include any payment you sent with Form 2688 on the appropriate line of your tax return. If you file Form 1040EZ, the line 9 instructions for that form tell you how to report the payment. If you file Form 1040A, see the line 43 instructions. If you file Form 1040, enter the payment on line 67. If you file Form 1040NR-EZ, see the line 21 instructions; if you file Form 1040NR, enter the payment on line 62.

If you and your spouse each filed a separate Form 2688 but later file a joint return for 2002, enter the total paid with both Forms 2688 on the appropriate line of your joint return.

If you and your spouse jointly filed Form 2688 but later file separate returns for 2002, you may enter the total amount paid with Form 2688 on either of your separate returns. Or you and your spouse may divide the payment in any agreed amounts. Be sure each separate return has the social security numbers of both spouses.

## Specific Instructions

**Name, Address, and Social Security Number (SSN).** If you plan to file a joint return, include your spouse's name and SSN in the same order they will appear on your return.

If you are filing Form 1040NR-EZ or Form 1040NR, and do not have (and are not eligible to obtain) an SSN, enter your IRS-issued individual taxpayer identification number (ITIN). For information on obtaining an ITIN, get **Form W-7, Application for IRS Individual Taxpayer Identification Number**.

**Line 2.** Clearly describe the reasons that will delay your return. We cannot accept incomplete reasons, such as "illness" or "practitioner too busy," without adequate explanations. If it is

clear that you have no important reason but only want more time, we will deny your request. The 10-day grace period will also be denied.

**Line 4.** If you or your spouse plan to file Form 709 or 709-A for 2002, check whichever box applies. Also, write "Gift Tax" at the top of the form. But if your spouse files a separate Form 2688, do not check the box for your spouse.

**Signature and Verification.** This form must be signed. If you plan to file a joint return, both of you should sign. If there is a good reason why one of you cannot, the other spouse may sign for both. Attach a statement explaining why the other spouse cannot sign.

**Others who can sign for you.** Anyone with a power of attorney can sign. Attorneys, CPAs, and enrolled agents can sign for you without a power of attorney. Also, a person in a close personal or business relationship to you can sign without a power of attorney if you cannot sign. There must be a good reason why you cannot sign, such as illness or absence. Attach an explanation.

**Return Label.** You must complete the **Return Label** to receive the **Notice to Applicant**. We will use it to tell you if your application has been approved. Do not attach it to your return—keep it for your records.

If the post office does not deliver mail to your street address, enter the P.O. box number instead.

**Note:** *If you changed your mailing address after you filed your last return, use **Form 8822, Change of Address**, to notify the IRS of the change. Showing a new address on Form 2688 will not update your record. You can get Form 8822 by calling 1-800-829-3676.*

### 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 determine your eligibility for an additional extension of time to file your individual income tax return. If you choose to apply for an additional extension of time to file, you are required by Internal Revenue Code sections 6001, 6011(a), and 6081 to provide the information requested on this form. Under section 6109 you must disclose your social security number (SSN) or individual taxpayer identification number (ITIN). Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. If you fail to provide this information in a timely manner, or provide incomplete or false information, you may be liable for interest and 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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 13 min.; **Preparing the form**, 16 min.; **and Copying, assembling, and sending the form to the IRS**, 17 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 form to this address. Instead, see **Where To File** on this page.

