

**Application for Extension of Time To File a Return
and/or Pay U.S. Estate
(and Generation-Skipping Transfer) Taxes**

For filers of Form 706, 706-A, 706-D, or 706-NA (circle only one)

Note: Use Form 2758 to request an extension for Forms 706-GS(D) and 706-GS(T).

Part I Identification

Decedent's first name and middle initial		Decedent's last name	Date of death
Name of executor		Name of application filer (if other than the executor)	Decedent's social security number : : :
Address of executor (Number, street, and room or suite no.)		Estate tax return due date	
City, state, and ZIP code		Domicile of decedent (county, state, and ZIP code)	

Part II Extension of Time To File Form 706 (Sec. 6081)

Automatic extension. If you are applying for an automatic 6-month extension of time to file Form 706, check here (see instructions): . . .

Additional extension. If you are an executor out of the country applying for an extension of time to file in excess of 6 months, check here

You **must** attach a statement explaining in detail why it was impossible or impractical to file Form 706 by the due date. See the instructions. Enter the extension date requested.

Extension for cause. If you have not filed a request for an automatic 6-month extension and the time for filing such a request has passed, check here

You **must** attach a written statement explaining in detail why you were unable to request an automatic extension, why it was impossible or impractical to file Form 706 by the due date, and why you should be granted an extension at this time. See the instructions. Enter the extension date requested.

Part III Extension of Time To File Form 706-A, 706-D, or 706-NA (Sec. 6081)

You must attach your written statement to explain in detail why it is impossible or impractical to file a reasonably complete return by the due date of the return.

Extension date requested

Part IV Extension of Time To Pay (Sec. 6161)

You must attach your written statement to explain in detail why it is impossible or impractical to pay the full amount of the estate (or GST) tax by the return due date. If the taxes cannot be determined because the size of the gross estate is unascertainable, check here and enter "-0-" or other appropriate amount on Part V, line 3. You must attach an explanation.

Extension date requested

Part V Payment To Accompany Extension Request

1	Amount of estate and GST taxes estimated to be due	1		
2	Amount of cash shortage (complete Part IV)	2		
3	Balance due (subtract line 2 from line 1) (see instructions)	3		

Signature and Verification

If filed by executor—Under penalties of perjury, I declare that I am an executor of the estate of the above-named decedent and that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

Executor's signature Title Date

If filed by someone other than the executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by an executor to file this application, and that I am (check box(es) that applies):

- A member in good standing of the bar of the highest court of (specify jurisdiction) ▶
- A certified public accountant duly qualified to practice in (specify jurisdiction) ▶
- A person enrolled to practice before the Internal Revenue Service.
- A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)

Filer's signature (other than the executor) Date

Part VI Notice to Applicant—To be completed by the Internal Revenue Service

1 The application for extension of time to file (Part II or III) is: <input type="checkbox"/> Approved <input type="checkbox"/> Not approved because	2 The application for extension of time to pay (Part IV) is: <input type="checkbox"/> Approved <input type="checkbox"/> Not approved because
<input type="checkbox"/> Other	<input type="checkbox"/> Other

Internal Revenue Service official	Date	Internal Revenue Service official	Date
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General Instructions

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

Note: If you are applying for an extension for Form 706-A or 706-D, substitute "qualified heir" for "executor" in these instructions unless the context clearly requires otherwise.

A Change To Note

New regulations provide for an automatic 6-month extension of time to file **Form 706**, United States Estate (and Generation-Skipping Transfer) Tax Return, effective for estate tax returns due after July 25, 2001. The automatic extension is only for Form 706.

The following extensions are still discretionary and require a showing of cause:

- an extension to file Form 706 in excess of 6 months (see below),
- an extension to file Form 706 if you failed to apply for an automatic extension,
- an extension of any return listed in Form 4768 other than Form 706, and
- an extension of time to pay estate tax.

Purpose of Form

Use Form 4768 for the following purposes:

- To apply for an automatic 6-month extension of time to file Form 706 (Part II).
- To apply for a discretionary (i.e., for cause) extension of time to file Form 706 (Part II), **Form 706-NA**, United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States, **Form 706-A**, United States Additional Estate Tax Return, or **Form 706-D**, United States Additional Estate Tax Return Under Code Section 2057 (Part III).
- To apply for an extension of time to pay estate (or GST) tax under section 6161 (Part IV).

Who May File

An executor filing Form 706 or Form 706-NA for a decedent's estate may file Form 4768 to apply for an extension of time to file under section 6081 and/or an extension of time to pay the estate tax under section 6161. See the instructions

for Form 706 or 706-NA for a definition of "executor." If there is more than one executor, only one is required to sign Form 4768.

Also, an authorized attorney, certified public accountant, enrolled agent, or agent holding power of attorney may use this form to apply for an extension of time on behalf of the executor.

A qualified heir who is filing Form 706-A or Form 706-D may use Form 4768 to request an extension of time to file the return and/or pay the additional tax.

The form must be signed by the person filing the application. If filed by an attorney, certified public accountant, enrolled agent, or agent holding a power of attorney, check the appropriate box.

See the instructions for **Form 706-QDT**, U.S. Estate Tax Return for Qualified Domestic Trusts, for information on how to request an extension for that form.

When To File

Automatic extension (Part II). If you are applying for an automatic 6-month extension of time to file Form 706, file Form 4768 by the original due date for Form 706.

Additional extension (Part II). An additional extension is available **only** if you are an executor out of the country.

If you have already received an automatic 6-month extension and are applying for an additional extension, file Form 4768 early enough to allow the IRS to consider the application and reply before the extended due date. If you have not received an automatic extension and you are applying for an extension of time to file Form 706 in excess of 6 months, you should file Form 4768 by the original due date for Form 706.

Extension for cause (Part II, III, or IV). If you are applying for an extension of time to file in Part III, file Form 4768 early enough to allow the IRS to consider the application and reply before the due date being extended. If you have not filed an application for an automatic extension for Form 706 and the time for filing such an application has passed, file Form 4768 as soon as possible.

Except for certain section 6166 elections (closely held business), an application for an extension of time

to pay estate tax received after the estate tax due date will not be considered by the IRS.

How To File

File a separate Form 4768 for each form for which you are requesting an extension. Circle the appropriate form number in the heading of Form 4768.

File Form 4768 in duplicate. The IRS will return a copy to the executor. For automatic and other approved extensions, attach the copy to the return that is filed.

The return must be filed before the extension of time is up. It may not be amended after this time, although supplemental information may later be filed which may result in a different amount of tax.

Where To File

Forms 706, 706-A, and 706-D.

Except for overseas filers, file an extension request for all of these forms at the following address:

If using the United States Postal Service:

Internal Revenue Service Center
Cincinnati, OH 45999

If using a courier service:

Internal Revenue Service Center
201 W. Rivercenter Blvd.
Covington, KY 41019

Form 706-NA and foreign address.

File an extension request for Form 706-NA and all other forms that have a foreign address for the executor at the following address:

Internal Revenue Service Center
Philadelphia, PA 19255

Interest

Interest must be paid on any estate and GST tax that is not paid in full by the original due date of the tax return, regardless of whether an extension of time to file and/or pay has been obtained.

Penalties

Penalties may be imposed for failure to file the estate (and GST) tax return within the extension period granted, or failure to pay the balance of the estate (and GST) tax due within the extension period granted.

Bond

If an extension of time to pay is granted, the executor may be required to furnish a bond.

Specific Instructions

Due Dates

The due date for Form 706 and 706-NA is 9 months after the date of the decedent's death. If there is no numerically corresponding date in the 9th month, the due date is the last date of the 9th month. If the due date falls on a Saturday, Sunday, or a legal holiday, the return is due on the next business day.

Form 706-A is due 6 months after the taxable disposition or cessation of qualified use.

Form 706-D is due 6 months after the taxable disposition, cessation of qualified use of the family-owned business interest, or disqualifying act.

Part II, Extension of Time To File Form 706

Automatic extension. Beginning with Forms 4768 filed for estate tax returns due after July 25, 2001, an executor may apply for an automatic 6-month extension of time to file Form 706 by checking the designated box and completing the form as instructed. Keep a copy of the form for your records.

Note: *An extension of time to file does not extend the time to pay.*

Additional extension. If you are an executor out of the country, you can apply for an additional extension of time to file. Check the designated box, complete the form as instructed, and attach the statement described in Part II.

You should apply for an automatic 6-month extension and then apply for any additional extension. You may apply for an extension of more than 6 months on the initial Form 4768, but **none** of the requested extension will be granted under the automatic extension provisions. If you are applying for an extension in excess of 6 months on the initial Form 4768, do not check the box for the automatic extension. You cannot combine an application for an automatic extension and an additional extension on the same Form 4768.

Applications both for an additional extension following an automatic extension and for an initial extension of more than 6 months should be filed early enough to give the IRS

time to consider the application and reply before the due date.

Extension for cause. Under regulations section 20.6081-1(c), an executor who failed to timely apply for an automatic 6-month extension of time to file Form 706 may still apply for an extension upon a showing of good and sufficient cause. If you are applying for an extension for cause, check the designated box, complete the form as instructed, and attach the statement described in Part II. The requested extension cannot be for more than 6 months from the original due date of Form 706.

Part III, Extension of Time To File Form 706-A, 706-D, or 706-NA

The requested extension of time to file may not exceed 6 months unless the executor is out of the country.

The application must establish sufficient cause why it is impossible or impractical for the executor to file a reasonably complete return by the return due date.

Note: *An extension of time to file does not extend the time to pay.*

Part IV, Extension of Time To Pay (Sec. 6161)

An extension of time to pay under section 6161(a)(1) may not exceed 12 months. A discretionary extension of time to pay for reasonable cause under section 6161(a)(2) may not exceed 10 years. Different extension periods may apply to extensions of time granted for a deficiency, a section 6163 election (reversionary or remainder interest), or a section 6166 election (closely held business).

The application must establish why it is impossible or impractical for the executor to pay the full amount of the estate tax by the estate tax return due date. Examples of reasonable cause provided in section 20.6161-1 of the regulations include the following:

1. An estate includes sufficient liquid assets to pay the estate (and GST) tax when otherwise due. The liquid assets, however, are located in several jurisdictions and are not immediately subject to the control of the executor. Consequently, such assets cannot readily be collected by the executor even with reasonable effort.

2. An estate is comprised in substantial part of assets consisting of rights to receive payments in the future (e.g., annuities, copyright royalties, contingent fees, or accounts receivable). These assets provide insufficient present cash with which to pay the estate (and GST) tax when otherwise due and the estate cannot borrow against these assets except upon terms that would cause a loss to the estate.

3. An estate includes a claim to substantial assets which cannot be collected without litigation. Consequently, the size of the gross estate is unascertainable at the time the tax is otherwise due.

4. An estate does not have sufficient funds (without borrowing at a rate of interest higher than that generally available) with which to pay the entire estate (and GST) tax when otherwise due, to provide a reasonable allowance during the remaining period of administration of the estate for the decedent's surviving spouse and dependent children, and to satisfy claims against the estate that are due and payable. In addition, the executor has made a reasonable effort to convert assets in the executor's possession (other than an interest in a closely held business to which section 6166 applies) into cash.

In general, an extension of time to pay will be granted only for the amount of the cash shortage. You must show on Part V the amount of the estate (and GST) tax (attach a copy of the return if it has already been filed; otherwise estimate the tax), the amount of the cash shortage, including a statement of the current assets in the estate and the assets already distributed, a plan for partial payments during the extension period, and the balance due. To avoid penalties and additional interest, you must pay any balance due with this form.

The IRS will complete Part VI and return a copy to the executor. If an approved application has different extension dates in Parts II, III, or IV, the IRS will return two copies to the executor. Attach one of the copies to the estate tax return that is filed. Submit the other copy with the separate payment. The part of the estate tax for which the extension is granted must be paid with interest from the estate tax due date before

the expiration of the extension granted.

Note: *An extension of time to pay does NOT extend the time to file.*

If an application for extension of time to pay is denied, a written appeal may be made to the Estate and Gift Tax Territory Manager for the decedent's domicile within 10 days from the time the denial is mailed. For more details, see section 20.6161-1(b) of the regulations.

Part V

Interest must be paid on any estate and GST tax that is not paid in full by the original due date of the tax return, regardless of whether an extension of time to file and/or pay has been obtained. For this reason, you should pay as much of the tax as possible by the original (not extended) due date of the return.

Make the check or money order payable to the "United States Treasury." Write the decedent's (or qualified heir's) social security number on the payment and the type of return; e.g., "Form 706."

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. You are required to give us the information. We need the information to determine your eligibility for an extension of time to file a U.S. Estate (and Generation-Skipping Transfer) Tax Return or for an extension of time to

pay estate tax. If you choose to apply for an extension of time to file or an extension of time to pay estate tax, you are required by Internal Revenue Code sections 6001 and 6011 to provide the information requested on this form. Section 6109 requires you to provide your social security number (SSN) or taxpayer identification number (TIN). 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. If you fail to provide this information in a timely manner, or provide incomplete information, your application for an extension of time to file or to pay tax may be denied and you may be liable for interest and penalties. If you willfully provide false or misleading information, you may be subject to criminal prosecution.

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**13 min.
- Learning about the law or the form**19 min.
- Preparing the form**25 min.
- Copying, assembling, and sending the form to the IRS**34 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 this extension form to this office. Instead, see **Where To File** on page 2.

