

2017 EXTENSION FORM INSTRUCTIONS

FEDERAL

PART I Fill in Names, addresses and social security numbers

PART II Start with Line 5 and fill in the total of all 2017 payments, including amounts withheld on W2s and any estimated tax payments made for 2017. Go to line 6 and fill in the amount you are sending with the extension (whatever you can afford). Put this amount on line 7 as well. Add lines 5 and 6 and put the total on line 4.

Make out a check payable to **US Treasury** and mail on or before April 17, 2018 to the following address:

**INTERNAL REVENUE SERVICE
PO BOX 37009
HARTFORD, CT 06176-7009**

STATE

Fill in your names, address and social security numbers in the space provided on the coupon at the bottom of the page. Start with line 7 and fill in the amount you are sending with the extension (again, whatever you can afford). Also put this amount in the box titled ***“amount enclosed”*** on the coupon at the bottom of the page. Go to Line 2 and fill in the total of all state tax withheld on W2s. If you applied any 2016 overpayment, fill in that amount on line 3. If you made any state estimated tax payments for 2017, put that amount on line 4. SKIP line 5. Line 6 is the total of lines 2 through 5. Finally, go back to line 1 and fill in the total of lines 6 and 7.

Make a check payable to **COMMONWEALTH OF MASSACHUSETTS** for the amount on line 7 and mail no later than April 17, 2018 to the following address:

**MASSACHUSETTS DEPARTMENT OF REVENUE
PO BOX 7062
BOSTON, MA 02204**

- **MAKE A COPY OF EACH EXTENSION FORM TO KEEP FOR YOUR RECORDS**
- **GIVE US A CALL TO SCHEDULE YOUR APPOINTMENT BEFORE AUGUST 15**

EXTENSION F.A.Q.'S

- **FILING AN EXTENSION WILL NOT GENERATE AN AUDIT**
- **IF YOU ARE DUE A REFUND THERE IS NO NEED TO FILE AN EXTENSION**
- **EXTENSIONS WILL ONLY BUY YOU TIME FOR THE PAPERWORK; YOU STILL NEED TO SEND IN MONEY WITH THE EXTENSION FORMS BUT ONLY IF YOU THINK YOU WILL OWE MONEY WHEN YOUR RETURNS ARE COMPLETED.**
- **SEND AS MUCH AS YOU CAN REASONABLY AFFORD WITH THE EXTENSION IF YOU HAVE NO IDEA WHAT YOUR LIABILITY WILL BE. IF YOU OVERPAY YOU'LL GET IT BACK. IF YOU UNDERPAY, THE LESS OF A BALANCE DUE YOU HAVE, THE LESS THE PENALTIES WILL BE.**
- **LATE PAYMENT PENALTIES ARE CALCULATED ON A MONTHLY BASIS. MAKE YOUR APPOINTMENT TO FILE YOUR TAXES AS SOON AS YOU CAN AFTER THE FILING DEADLINE. DON'T WAIT UNTIL THE LAST MINUTE. AGAIN.**
- **MAKE A COPY OF BOTH THE FEDERAL AND STATE EXTENSIONS TO KEEP FOR YOUR RECORDS**

**THE EXTENSION DEADLINE FOR 2017 IS
APRIL 17, 2018**

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

2017

▶ Go to www.irs.gov/Form4868 for the latest information.

There are three ways to request an automatic extension of time to file a U.S. individual income tax return.

1. You can pay all or part of your estimated income tax due and indicate that the payment is for an extension using Direct Pay, the Electronic Federal Tax Payment System, or using a credit or debit card. See *How To Make a Payment*, on page 3.
2. You can file Form 4868 electronically by accessing IRS *e-file* using your home computer or by using a tax professional who uses *e-file*.
3. You can file a paper Form 4868 and enclose payment of your estimate of tax due.



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

IRS *e-file* is the IRS's electronic filing program. You can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You'll receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Don't mail in Form 4868 if you file electronically, unless you're making a payment with a check or money order (see page 3).

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you'll need to estimate your total tax liability and subtract how much you've already paid (lines 4, 5, and 6 below).

Several companies offer free e-filing of Form 4868 through the Free File program. For more details, go to IRS.gov and click on *freefile*.



Pay Electronically

You **don't** need to file Form 4868 if you make a payment using our electronic payment options. The IRS will automatically process an extension of time to file when you pay part or all of your estimated income tax electronically. You can pay online or by phone (see page 3).



E-file Using Your Personal Computer or Through a Tax Professional

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of your 2016 tax return—you'll be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal or send your check or money order to the address shown in the middle column under *Where To File a Paper Form 4868* (see page 4).



File a Paper Form 4868

If you wish to file on paper instead of electronically, fill in the Form 4868 below and mail it to the address shown on page 4.

For information on using a private delivery service, see page 4.

Note: If you're a fiscal year taxpayer, you must file a paper Form 4868.

General Instructions

Purpose of Form

Use Form 4868 to apply for 6 more months (4 if "out of the country" (defined on page 2) and a U.S. citizen or resident) to file Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040-PR, or 1040-SS.

Gift and generation-skipping transfer (GST) tax return (Form 709). An extension of time to file your 2017 calendar year income tax return also extends the time to file Form 709 for 2017. However, it doesn't extend the time to pay any gift and GST tax you may owe for 2017. To make a payment of gift and GST tax, see Form 8892. If you don't pay the amount due by the regular due date for Form 709, you'll owe interest and may also be charged penalties. If the donor died during 2017, see the instructions for Forms 709 and 8892.

Qualifying for the Extension

To get the extra time you must:

1. Properly estimate your 2017 tax liability using the information available to you,
2. Enter your total tax liability on line 4 of Form 4868, and
3. File Form 4868 by the regular due date of your return.



Although you aren't required to make a payment of the tax you estimate as due, Form 4868 doesn't extend the time to pay taxes. If you don't pay the amount due by the regular due date, you'll owe interest. You may also be charged penalties. For more details, see Interest and Late Payment Penalty on page 2. Any remittance you make with your application for extension will be treated as a payment of tax.

You don't have to explain why you're asking for the extension. We'll contact you only if your request is denied.

Don't file Form 4868 if you want the IRS to figure your tax or you're under a court order to file your return by the regular due date.

▼ DETACH HERE ▼

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

2017

For calendar year 2017, or other tax year beginning _____, 2017, ending _____, 20_____.

Part I Identification			Part II Individual Income Tax	
1 Your name(s) (see instructions)			4 Estimate of total tax liability for 2017 . . . \$ _____	
Address (see instructions)			5 Total 2017 payments _____	
City, town, or post office			6 Balance due. Subtract line 5 from line 4 (see instructions) _____	
State			7 Amount you're paying (see instructions) . . ▶ _____	
ZIP Code			8 Check here if you're "out of the country" and a U.S. citizen or resident (see instructions) ▶ <input type="checkbox"/>	
2 Your social security number	3 Spouse's social security number		9 Check here if you file Form 1040NR or 1040NR-EZ and didn't receive wages as an employee subject to U.S. income tax withholding ▶ <input type="checkbox"/>	

When To File Form 4868

File Form 4868 by April 17, 2018. Fiscal year taxpayers file Form 4868 by the original due date of the fiscal year return.

Taxpayers who are out of the country. If, on the regular due date of your return, you're out of the country (as defined below) and a U.S. citizen or resident, you're allowed 2 extra months to file your return and pay any amount due without requesting an extension. Interest will still be charged, however, on payments made after the regular due date, without regard to the extension. For a calendar year return, this is June 15, 2018. File this form and be sure to check the box on line 8 if you need an additional 4 months to file your return.

If you're out of the country and a U.S. citizen or resident, you may qualify for special tax treatment if you meet the bona fide residence or physical presence tests. If you don't expect to meet either of those tests by the due date of your return, request an extension to a date after you expect to meet the tests by filing Form 2350, Application for Extension of Time To File U.S. Income Tax Return.

You're out of the country if:

- You live outside the United States and Puerto Rico and your main place of work is outside the United States and Puerto Rico, or
- You're in military or naval service on duty outside the United States and Puerto Rico.

If you qualify as being out of the country, you'll still be eligible for the extension even if you're physically present in the United States or Puerto Rico on the regular due date of the return.

For more information on extensions for taxpayers out of the country, see Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad.

Form 1040NR or 1040NR-EZ filers. If you can't file your return by the due date, you should file Form 4868. You must file Form 4868 by the regular due date of the return.

If you didn't receive wages as an employee subject to U.S. income tax withholding, and your return is due June 15, 2018, check the box on line 9.

Total Time Allowed

Generally, we can't extend the due date of your return for more than 6 months (October 15, 2018, for most calendar year taxpayers). However, there may be an exception if you're living out of the country. See Pub. 54 for more information.

Filing Your Tax Return

You can file your tax return any time before the extension expires. Don't attach a copy of Form 4868 to your return.

Interest

You'll owe interest on any tax not paid by the regular due date of your return, even if you qualify for the 2-month extension because

you were out of the country. The interest runs until you pay the tax. Even if you had a good reason for not paying on time, you will still owe interest.

Late Payment Penalty

The late payment penalty is usually $\frac{1}{2}$ of 1% of any tax (other than estimated tax) not paid by April 17, 2018. It is charged for each month or part of a month the tax is unpaid. The maximum penalty is 25%.

The late payment penalty won't be charged if you can show reasonable cause for not paying on time. Attach a statement to your return fully explaining the reason. Don't attach the statement to Form 4868.

You're considered to have reasonable cause for the period covered by this automatic extension if **both** of the following requirements have been met.

1. At least 90% of the total tax on your 2017 return is paid on or before the regular due date of your return through withholding, estimated tax payments, or payments made with Form 4868.
2. The remaining balance is paid with your return.

Late Filing Penalty

A late filing penalty is usually charged if your return is filed after the due date (including extensions). The penalty is usually 5% of the amount due for each month or part of a month your return is late. The maximum penalty is 25%. If your return is more than 60 days late, the minimum penalty is \$210 (adjusted for inflation) or the balance of the tax due on your return, whichever is smaller. You might not owe the penalty if you have a reasonable explanation for filing late. Attach a statement to your return fully explaining your reason for filing late. Don't attach the statement to Form 4868.

How To Claim Credit for Payment Made With This Form

When you file your 2017 return, include the amount of any payment you made with Form 4868 on the appropriate line of your tax return.

The instructions for the following line of your tax return will tell you how to report the payment.

- Form 1040, line 70.
- Form 1040A, line 46.
- Form 1040EZ, line 9.
- Form 1040NR, line 66.
- Form 1040NR-EZ, line 21.
- Form 1040-PR, line 11.
- Form 1040-SS, line 11.

If you and your spouse each filed a separate Form 4868 but later file a joint return for 2017, enter the total paid with both Forms 4868 on the appropriate line of your joint return.

If you and your spouse jointly file Form 4868 but later file separate returns for 2017, you can enter the total amount paid with Form 4868 on either of your separate returns. Or you and your spouse can divide the payment in any agreed amounts.

Specific Instructions

How To Complete Form 4868

Part I—Identification

Enter your name(s) and address. If you plan to file a joint return, include both spouses' names in the order in which they will appear on the return.

If you want correspondence regarding this extension to be sent to you at an address other than your own, enter that address. If you want the correspondence sent to an agent acting for you, include the agent's name (as well as your own) and the agent's address.

If you changed your name after you filed your last return because of marriage, divorce, etc., be sure to report this to the Social Security Administration before filing Form 4868. This prevents delays in processing your extension request.

If you changed your mailing address after you filed your last return, you should use Form 8822, Change of Address, to notify the IRS of the change. Showing a new address on Form 4868 won't update your record. You can download or order IRS forms at www.irs.gov/formspubs.

If you plan to file a joint return, enter on line 2 the SSN that you'll show first on your return. Enter on line 3 the other SSN to be shown on the joint return. If you're filing Form 1040NR as an estate or trust, enter your employer identification number (EIN) instead of an SSN on line 2. In the left margin, next to the EIN, write "estate" or "trust."

IRS individual taxpayer identification numbers (ITINs) for aliens.

If you're a nonresident or resident alien and you don't have and aren't eligible to get an SSN, you must apply for an ITIN. Although an ITIN isn't required to file Form 4868, you'll need one to file your income tax return. For details on how to apply for an ITIN, see Form W-7 and its instructions. If you already have an ITIN, enter it wherever an SSN is requested. If you don't have an ITIN, enter "ITIN TO BE REQUESTED" wherever an SSN is requested.



An ITIN is for tax use only. It doesn't entitle you to social security benefits or change your employment or immigration status under U.S. law.

Part II—Individual Income Tax

Rounding off to whole dollars. You can round off cents to whole dollars on Form 4868. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3. If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Line 4—Estimate of Total Tax Liability for 2017

Enter on line 4 the total tax liability you expect to report on your 2017:

- Form 1040, line 63.
- Form 1040A, line 39.
- Form 1040EZ, line 12.
- Form 1040NR, line 61.
- Form 1040NR-EZ, line 17.
- Form 1040-PR, line 6.
- Form 1040-SS, line 6.

If you expect this amount to be zero, enter -0-.



Make your estimate as accurate as you can with the information you have. If we later find that the estimate wasn't reasonable, the extension will be null and void.

Line 5—Estimate of Total Payments for 2017

Enter on line 5 the total payments you expect to report on your 2017:

- Form 1040, line 74 (excluding line 70).
- Form 1040A, line 46.
- Form 1040EZ, line 9.
- Form 1040NR, line 71 (excluding line 66).
- Form 1040NR-EZ, line 21.
- Form 1040-PR, line 11.
- Form 1040-SS, line 11.



For Forms 1040A, 1040EZ, 1040NR-EZ, 1040-PR, and 1040-SS, don't include on line 5 the amount you're paying with this Form 4868.

Line 6—Balance Due

Subtract line 5 from line 4. If line 5 is more than line 4, enter -0-.

Line 7—Amount You Are Paying

If you find you can't pay the amount shown on line 6, you can still get the extension. But you should pay as much as you can to limit the amount of interest you'll owe. Also, you may be charged the late payment penalty on the unpaid tax from the regular due date of your return. See *Late Payment Penalty* on page 2.

Line 8—Out of the Country

If you're out of the country on the regular due date of your return, check the box on line 8. "Out of the country" is defined on page 2.

Line 9—Form 1040NR or 1040NR-EZ Filers

If you didn't receive wages subject to U.S. income tax withholding, and your return is due June 15, 2018, check the box on line 9.

How To Make a Payment

Making Payments Electronically

You can pay online with a direct transfer from your bank account using Direct Pay, the Electronic Federal Tax Payment System, or by debit or credit card. You can also pay by phone using the Electronic Federal Tax Payment System or by debit or credit card. For more information, go to www.irs.gov/Payments.

Confirmation number. You'll receive a confirmation number when you pay online or by phone. Enter the confirmation number below and keep it for your records.

Enter confirmation number here ► _____

Note: If you use an electronic payment method and indicate the payment is for an extension, you don't have to file Form 4868. You should pay the entire estimated tax owed or you could be subject to a penalty. Your extension will be automatically processed when you pay part or all of your estimated income tax electronically.

Pay by Check or Money Order

• When paying by check or money order with Form 4868, use the appropriate address in the middle column under *Where To File a Paper Form 4868* on page 4.

- Make your check or money order payable to the "United States Treasury." Don't send cash.
- Write your SSN, daytime phone number, and "2017 Form 4868" on your check or money order.
- Don't staple or attach your payment to Form 4868.

Note: If you e-file Form 4868 and mail a check or money order to the IRS for payment, use a completed paper Form 4868 as a voucher. Please note with your payment that your extension request was originally filed electronically.

No checks of \$100 million or more accepted. The IRS cannot accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you're sending \$100 million or more by check, you'll need to spread the payments over two or more checks with each check made out for an amount less than \$100 million. The \$100 million or more amount limit **does not** apply to other methods of payment (such as electronic payments), so please consider paying by means other than checks.

Where To File a Paper Form 4868**If you live in:**

Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia
Delaware, Maine, Massachusetts, Missouri, New Hampshire, New York, Vermont
Connecticut, District of Columbia, Maryland, Pennsylvania, Rhode Island, West Virginia
Florida, Louisiana, Mississippi, Texas
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin
A foreign country, American Samoa, or Puerto Rico, or are excluding income under Internal Revenue Code section 933, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien, or are a nonpermanent resident of Guam or the U.S. Virgin Islands
All foreign estate and trust Form 1040NR filers
All other Form 1040NR, 1040NR-EZ, 1040-PR, and 1040-SS filers

And you're making a payment, send Form 4868 with your payment to Internal Revenue Service:

P.O. Box 931300 Louisville, KY 40293-1300
P.O. Box 37009 Hartford, CT 06176-7009
P.O. Box 37911 Hartford, CT 06176-7911
P.O. Box 1302 Charlotte, NC 28201-1302
P.O. Box 7122 San Francisco, CA 94120-7122
P.O. Box 802503 Cincinnati, OH 45280-2503
P.O. Box 1302 Charlotte, NC 28201-1302 USA
P.O. Box 1303 Charlotte, NC 28201-1303 USA
P.O. Box 1302 Charlotte, NC 28201-1302 USA

And you're not making a payment, send Form 4868 to Department of the Treasury, Internal Revenue Service Center:

Kansas City, MO 64999-0045
Kansas City, MO 64999-0045
Ogden, UT 84201-0045
Austin, TX 73301-0045
Fresno, CA 93888-0045
Fresno, CA 93888-0045
Austin, TX 73301-0215 USA
Cincinnati, OH 45999-0048 USA
Austin, TX 73301-0045 USA

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- **United Parcel Service (UPS):** UPS Next Day Air Early AM, UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.
- **Federal Express (FedEx):** FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.
- **DHL Express:** DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Express Worldwide, DHL Express Envelope, DHL Import Express 10:30, DHL Import Express 12:00, and DHL Import Express Worldwide.

The private delivery service can tell you how to get written proof of the mailing date.



Private delivery services can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

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 so that our records will reflect your intention to file your individual income tax return within 6 months after the regular due date. If you choose to apply for an automatic extension of time to file, you're required by Internal Revenue Code section 6081 to provide the information requested

on this form. Under section 6109, you must disclose your social security number or individual taxpayer identification number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies 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 penalties.

You aren't 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 Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Massachusetts Department of Revenue
Form M-4868
Massachusetts Income Tax Extension
Payment Worksheet and Voucher

For the year January 1–December 31, 2017 or other taxable year beginning _____ ending _____

Worksheet for Tax Due

- 1** Total tax you expect to owe for 2017 (Form 1, lines 28 and 34 (if applicable); Form 1-NR/PY, lines 32 and 38 (if applicable)) . . . **1**
- 2** Massachusetts income tax withheld **2**
- 3** 2016 overpayment applied to your 2017 estimated tax (do not enter 2016 refund) **3**
- 4** 2017 Massachusetts estimated tax payments (do not include amount in line 3) **4**
- 5** Credits (see Form 1, lines 29 through 31 and 42 through 44; Form 1-NR/PY, lines 33 through 35 and 46 through 48) **5**
- 6** Total. Add lines 2 through 5 **6**
- 7** **Amount due.** Subtract line 6 from line 1; not less than "0" **7**

The full amount of tax due reported on line 7 must be paid by or before the original return due date. If there is no tax due on line 7; no further action is needed for the extension. If there is a tax due on line 7, pay online at mass.gov/masstaxconnect or use the voucher below. If at least 80% of the tax due for the taxable year is not paid by the original return due date, the extension is considered null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

General Information
Extension Process for Individual Income Taxpayers

The extension process is automated so that all individual income taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Individual income taxpayers must have paid at least 80% of the tax due for the taxable year by the original due date for filing the return. Individual taxpayers meeting the payment requirements will be given an automatic six-month extension to file their returns. See. TIR 16-10.

When Should the Payment with Form M-4868 Be Submitted?

The full amount of tax due for the taxable year must be paid by or before the original due date of the return. Individual taxpayers must pay any amount due on or before April 17, 2018, 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, you should substitute the next regular workday. Any individual taxpayers making an extension payment of \$5,000 or more must make the payment electronically. All other individual taxpayers must pay online at mass.gov/masstaxconnect or use the voucher below.

Will Interest and Penalties Be Due?

An extension of time to file an individual tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%, from the extended due date. If the extension is invalidated for failure to meet the 80% payment requirements then penalties and interest for a late return and late payment will be assessed from the original due date of the return.

DETACH HERE

2017 Form M-4868
Massachusetts Extension Payment Voucher



Payment for period end date (mm/dd/yyyy)	Tax type 053	Voucher type 18	ID type 005	Vendor code 0001
Name of taxpayer	Social Security number			
Name of taxpayer's spouse	Social Security number of taxpayer's spouse		Type of form you plan to file <input type="checkbox"/> Form 1 <input type="checkbox"/> Form 1-NR/PY	
Mailing address				
City/Town	State	Zip	Amount enclosed \$	

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.
 Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**

How Do I Use this Worksheet and Voucher?

Use this worksheet to calculate the tax due that must be paid by or before the original due date of the return. Pay online with MassTaxConnect at mass.gov/masstaxconnect or use the Form M-4868 voucher. If using the voucher, be sure to cut where indicated. Keep this worksheet with your records. Do not submit the entire worksheet with the Form M-4868 payment voucher or your payment may be delayed.

Mail the completed voucher with your payment to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204. Write your Social Security number(s) on the lower left corner of your check. Make your check or money order payable to the Commonwealth of Massachusetts.

Note: Any individual taxpayer making an extension payment of \$5,000 or more must make the payment using electronic means. For further information on electronic filing requirements, see TIR 16-9.