

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

(For filers of Forms 706, 706-A, and 706-NA)

**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		

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

You must attach your written statement to explain in detail why it is impossible or impractical to file a reasonably complete return within 9 months after the date of the decedent's death.	Extension date requested
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## Part III 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 <input type="checkbox"/> and enter "-0-" or other appropriate amount on Part IV, line 3. You must attach an explanation.	Extension date requested
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## Part IV Payment To Accompany Extension Request

1 Amount of estate and GST taxes estimated to be due . . . . .	1		
2 Amount of cash shortage (complete Part III) . . . . .	2		
3 Balance due (subtract line 2 from line 1) (Pay with this application.) . . . . .	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 the 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 V Notice to Applicant—To be completed by the Internal Revenue Service

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

**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 taxpayers 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 Code section 6103.

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

<b>Recordkeeping</b> . . . . .	13 min.
<b>Learning about the law or the form</b> . . . . .	16 min.
<b>Preparing the form</b> . . . . .	22 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	20 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 **How and Where To File** below.

**Who May File.**—The executor who is required to file **Form 706**, United States Estate (and Generation-Skipping Transfer) Tax Return, or **Form 706-NA**, United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States, for the 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." 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 required to file **Form 706-A**, United States Additional Estate (and Generation-Skipping Transfer) Tax Return, 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, the appropriate box must be checked.

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.**—File Form 4768 early enough to permit the IRS to consider the application and reply before the estate tax due date. 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 and Where To File.**—If only Part II or only Part III is completed, file Form 4768 in duplicate; if both Part II and Part III are completed, file Form 4768 in quadruplicate with the IRS office where the estate tax return will be filed. All applications relating to Form 706-NA must be filed with the Internal Revenue Service Center, Philadelphia, PA 19255.

**Interest.**—Interest from the estate (and GST) tax due date must be paid on the estate (and GST) tax for which an extension of time to pay is approved.

**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.

**Form 706-A.**—If you are applying for an extension for Form 706-A, please write "Form 706-A" at the top of Form 4768. You should substitute "qualified heir" for "executor" wherever "executor" appears in Form 4768 and its instructions.

**Form 706-NA.**—If you are applying for an extension for Form 706-NA, please write "Form 706-NA" at the top of Form 4768.

## Specific Instructions

**Estate (and GST) Tax Return Due Date.**—The due date is 9 months after the date of the decedent's death. If there is no numerically corresponding day in the 9th month, the return is due on the last day 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.

**Part II, Extension of Time To File (Sec. 6081).**—The time to file extension 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 estate (and GST) tax return due date.

If the application is for an extension of time to file only, you must include the amount of the estate (and GST) tax estimated to be due on the "Balance due" line in Part IV and a check or money order payable to the Internal Revenue Service. Write the decedent's social security number on the check or money order, and the type of return, i.e., Form 706-A.

The IRS will complete Part V and return a copy to the executor. If the application is approved, please attach the copy to the estate (and GST) tax return that is filed. The estate (and GST) tax 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.

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

**Part III, 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 (i.e., 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 IV 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. You must attach a check or money order payable to the Internal Revenue Service for the balance due. Please write the decedent's social security number on the check or money order, and the type of return, i.e., Form 706-A.

The IRS will complete Part V and return a copy to the executor. If the application that is approved has different extension dates in Parts II and III, 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 regional commissioner within 10 days from the time the denial is mailed. For more details, see section 20.6161-1(b) of the regulations.

