

## Instructions for ITIN Applicants Requesting Extensions & Making Estimated Payments

Requesting an extension to file a tax return or making estimated tax payments requires a taxpayer to supply their SSN/ITIN. An ITIN applicant who has not yet been issued an ITIN may need to file for an extension or make estimated payments while still in the application process.

If a taxpayer is filing an application for an extension of time to file using **Form 4868**, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return* or making an estimated tax payment using **Form 1040-ES**, *Estimated Tax*, instruct the ITIN applicant to:

1. Enter “**ITIN TO BE REQUESTED**” wherever an SSN or ITIN is requested on each form.
2. Submit the form by mail (with payment if applicable) to the address listed in the instructions for that form.

In the case of **Form 4868** submitted by an ITIN applicant, the IRS should mail back to the client (to the address entered on Form 4868) the extension request along with **Form 6401**, *Request for Missing Information*. The applicant should include these papers when submitting the ITIN application.