



Instructions for Helping Clients File Extensions

Who should file Form 4868, Application for Automatic Extension of Time?

Any taxpayer who cannot file a complete and accurate tax return by midnight on June 15, 2021 (for Texas residents) should file an extension. This could be because the taxpayer is missing income documents, the spouse is unavailable to sign, the tax return is out of scope, etc.

Why should a client file Form 4868?

Filing an extension form will prevent the taxpayer from receiving a late filing penalty for not filing by June 15. The automatic extension (automatic in the sense that you don't have to state a reason) is good for six months. Taxpayers with an extension must submit their tax return by Oct. 15. If a taxpayer has a balance due to the IRS, interest will begin accruing on June 15.

Note: some tax credits require that the recipient have a valid SSN/ITIN by the due date of the return (including extensions), so it is a good idea to request an extension (even when the TP is getting a refund) if anyone on the return will not have had a valid SSN or ITIN by June 15.

Tax Season 2021 Options for Filing an Extension

- **Option 1:** Clients can complete the extension form themselves to mail in. (We can send them the document electronically to print, fill out, and mail in. Or they can come by without an appointment to pick up a blank form to fill out and mail themselves.)
- **Option 2:** We can assist in completing the extension form. The client must have an appointment and bring their photo ID and Social Security card or ITIN document (and for their spouse if filing jointly). **Please inform clients that we can only fill out the basic information section. We cannot provide estimates of tax liability this year.**

Instructions for Extension Appointments:

- **Collect the taxpayer's photo ID and SS card or ITIN document. If the documents are already uploaded to the Hub, just ask for the photo ID to do a visual verification.** (The spouse for a joint return does not have to be present, but the taxpayer must still bring the spouse's photo ID and SS card or ITIN document.)
- **No extensions will be prepared in TaxSlayer.**
- **Find a printed Form 4868 to fill out by hand.** (You can alternatively type directly on to the form, which is available on CTC Resources under "Extension/Amendment/Paper.")
 - **Boxes 1-3:** Enter taxpayer information from SSNs, ITINs, and IDs
- Give the completed Form 4868 to the taxpayer. Explain where to mail the extension form and let the taxpayer know that an extension to file is not an extension to pay any balance due.