Form **4768**
(Rev. February 2020)
Department of the Treasury
Internal Revenue Service

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

▶ Go to *www.irs.gov/Form4768* for instructions and the latest information.

OMB No. 1545-0181

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)	Daytime telephone number of executor

Part II Extension of Time To File Form 706, 706-A, 706-NA, or 706-QDT (Section 6081)

Form for which extension of time to file is being requested:

☐ Form 706 ☐ Form 706-A ☐ Form 706-NA ☐ Form 706-QDT

Automatic Extension

☐ Check here if you are applying for an automatic 6-month extension of time to file, and the time for filing has not passed.

Extension For Cause/Form 4768 Not Filed In Time For Automatic Extension

☐ Check here if you are applying for an extension of time to file, based on good and sufficient cause, and the time for filing has passed. Also you **must** attach a statement explaining in detail why a request for automatic extension was not timely made, why it was impossible or impractical to file the return by the due date, and the specific reasons why you have good and sufficient cause for not requesting the automatic extension. If granted, the 6-month extension for cause runs from the original due date of the return. See instructions.

Additional Extension

☐ Check here if you are an executor out of the country applying for an extension of time beyond the 6-month automatic extension to file. Also you **must** attach a statement explaining in detail why it was impossible or impractical to file the return by the due date. See instructions.

Enter extension date requested

Part III Extension of Time To Pay (Section 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 IV, line 3. You must attach an explanation.

Enter extension date requested
(Not more than 12 months)

- If this request is for the tax that will be or was due with the filing of the return, check here . . . . . ▶ ☐
- If this request is for the tax that will be due as a result of an amended or supplemental return, check here . . . . . ▶ ☐
- If this request is for additional tax due as a result of an examination of your return, check here . . . . . ▶ ☐
- If this request is for a section 6166 installment payment, check here . . . . . ▶ ☐

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) (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 applicable boxes):

☐ 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

Mail to: Internal Revenue Service Center, Attn: Estate & Gift, Stop 824G
7940 Kentucky Drive, Florence, KY 41042-2915