NDIVIDUALS: Your first name, middle initial and last name       Your Social Security Number:         NDIVIDUALS: If joint return, spouse's first name, middle initial and last name       Spouse's Social Security Number:         SORPORATIONS: Corporate, Partnership, Trust or Estate Name       CORPORATIONS, PARTNERSHIPS, TRUSTS, ESTATES:         resent address (number and street, including apartment number or rural route)       Federal Identification Number:         ity, State and Zip       CORPORATIONS, PARTNERSHIPS, TRUSTS, ESTATES:         MPORTANT: EXTENSION IS VALID ONLY IF 90% OF THE TAX LIABILITY IS PAID BY THE ORIGINAL DUE DATE.         An Extension of Time to File with the IRS has been granted to:       DATE         Extension of Time to File with the Qkla. Tax Commission is requested to:       DATE         If requesting a total of more than 6 months for corporations or more than 5 months for partnerships, estates or trusts please state reason here:       Amount you are paying: (from line 7)         Signature ('If corporation, partnership, estate, or trust, see below)       Date       Paid Preparer's Signature         If corporation, partnership, estate, or trust (officer, partner, member, fiduciary signature is required)       Scone S	For the year January 1 - December 31, or other taxable year beginning         NDIVIDUALS: Your first name, middle initial and last name         NDIVIDUALS: If joint return, shouse's first name, middle initial and last name			
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Security Number:         CORPORATIONS: Corporate, Partnership, Trust or Estate Name         resent address (number and street, including apartment number or rural route)         Federal identification Number:         IMPORTANT: EXTENSION IS VALID ONLY IF 90% OF THE TAX LIABILITY IS PAID BY THE ORIGINAL DUE DATE.         An Extension of Time to File with the IRS has been granted to:       DATE         Extension of Time to File with the Okla. Tax Commission is requested to:       DATE         If requesting a total of more than 6 months for corporations or more than 5 months for partnerships, estates or trusts please state reason here:       Amount you are paying: (from line 7)         SIGNATURE       Underpenalty of paying, I declare that the information contained in this document, attachments and schedules are true       Amount you are paying: (from line 7)         Signature (* If corporation, partnership, estate, or trust, see below)       Date       Paid         pouse's Signature ((filing jointly, BOTH must sign even if only one had income)       Date       Date       Amount you are paying: (from line 7)         If corporation, partnership, estate, or trust (officer, partner, member, fiduciary signature is required)       Date       Date       Amount you are paying: (from line 7)         If is is NOT an extension of time for payment of tax!!!       AppelLicATION FOR EXTENSION OF TIME       Amount Sol Account	NDIVIDUAL S. If joint return, shouse's first name, middle initial and last name			
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Extension of Time to File with the Okla. Tax Commission is requested to:       DATE         If requesting a total of more than 6 months for corporations or more than 5 months for partnerships, estates or trusts please state reason here:	IMPORTANT: EXTENSION IS VALID ONLY IF 90% OF THE TAX LI	ABILITY IS PAID F	BY THE ORIGINAL	_ DUE DATE.
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The bottom portion of this form is a worksheet to compute your payment. Please retain for your records. Enter the total from line 7 of the worksheet on the coupon above. Return the top portion		ME		
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## FORM 504 - APPLICATION FOR EXTENSION OF TIME TO FILE AN OKLAHOMA INCOME TAX RETURN

## **GENERAL INFORMATION**

An extension of time to file your income tax return shall not be granted unless 90% of the tax liability is paid on or before the original due date of the return.

Since the Oklahoma return cannot be completed until the Federal return is completed, the Oklahoma Tax Commission has administratively adopted the policy of honoring the automatic Federal extension, when no additional state tax is due, as an extension of time to file the Oklahoma return. When you file your Oklahoma return, simply enclose a copy of the Federal extension.

You only need to use this form to apply for additional time to file your income tax return when you owe additional Oklahoma income tax or do not have a Federal extension. Also, corporations, partnerships, estates and trusts need to use this form when filing for additional time beyond that granted by the Federal extension. When you file your Oklahoma return, enclose a copy of the Oklahoma Extension.

**Remember, you <u>cannot</u> get an extension of time to pay your income tax**, but only to file your return. Delinquent penalty of 5% may be charged, if at least 90% of your total tax liability has not been paid by the original due date. Delinquent interest, at the rate of 1.25% per month, may be charged if 100% of your tax liability is not paid by the original due date of the return.

## INSTRUCTIONS

- 1. An extension cannot be granted for more than one-half the accounting period covered by the individual, partnership, estate or trust return (i.e. 6 month extension for a 12 month tax year). In the case of a corporate return, an extension may not exceed a total of 7 months.
- 2. Applications for extensions of time must be postmarked on or before the due date for filing the income tax return, or before the expiration of the automatic Federal extension.
- 3. An automatic extension, without request, is granted to members of the active military service serving outside the United States or confined to a hospital. Such extension is granted to the 15th day of the third month following their return to the United States, or their release from a hospital.
- 4. This application may not be used to request an extension of time for the payment of tax. Interest will be charged at the rate of 1.25% per month from the original due date of the return until paid.
- 5. If husband and wife file separate returns, each must file application for an extension. Attorneys or agents for the taxpayer must prepare separate applications for each extension requested.
- 6. Any extension granted is pursuant to the provisions of Section 216 of the State Tax Uniform Procedure Act and the Oklahoma Tax Commission.
- 7. Do not use this form to remit franchise tax. The remittance of estimated franchise tax must be made on a tentative (estimated) franchise tax return (Form 200 or 215).
- 8. Cut Form 504 along the dotted line and submit the top portion of the Application for Extension of Time to File an Oklahoma Income Tax Return.
  - Mail to: Oklahoma Tax Commission Income Tax P.O. Box 26890 Oklahoma City, Oklahoma 73126-0890