

**REV-276**  
**Application for**  
**Extension of Time to File**  
**REV-276 EX (10-08) (FI)**  
**PA DEPARTMENT OF REVENUE**

0803610054

**20**

|    |                   |  |  |  |  |    |
|----|-------------------|--|--|--|--|----|
| EC | OFFICIAL USE ONLY |  |  |  |  | FC |
|    |                   |  |  |  |  |    |

Print the first two letters of the last name if for a PA-40. Print the first two letters of the name if a PA-41, PA-40NRC, PA-40NRC-AE, or PA-20S/PA-65. If PA-40NRC, PA-40NRC-AE, or PA-20S/PA-65, enter the entity name starting with the first box of the "Last, Estate, Trust or Entity Name" and continue until you have used all the space available (if needed). If you do not have enough space for the name, do not use the address line. If a **PA-41**, see "Fiduciary accounts" in the instructions.

**DO NOT STAPLE**  
**PA-40, PA-41, PA-40NRC, PA-40NRC-AE, PA-20S/PA-65**  
**APPLICATION FOR EXTENSION OF TIME TO FILE**  
 (See reverse for filing instructions. Be sure to answer all questions.)  
**PLEASE PRINT OR TYPE ALL INFORMATION**

|                             |                                 |  |
|-----------------------------|---------------------------------|--|
| Your Social Security Number | Spouse's Social Security Number | Federal Employer Identification Number |
|                             |                                 |  |

|   |                          |          |
|---|--------------------------|----------|
| Last, Estate, Trust or Entity Name                          | First Name               | MI       |
|   |                          |          |
| Spouse's Last Name - or Name of Trustee for Estate or Trust | Spouse's First Name      | MI       |
|   |                          |          |
| P. O. Box, Apt. No., Suite, Floor, RR No., etc.             | Daytime Telephone Number |          |
|   |                          |          |
| Street Number and Name                                      |                          |          |
|   |                          |          |
| City or Post Office   | State                    | ZIP Code |
|   |                          |          |

Fill in the oval if filing in Pennsylvania for the first time

First Time PA Filer

**TYPE OF RETURN**  
 Fill in the oval for the kind of PA Return you will file

**PA-40** Individual Tax Return

**PA-40NRC** Consolidated Nonresident Tax Return

**PA-40NRC-AE** Nonresident Consolidated Tax Return. Athletes & Entertainers

**PA-41** Fiduciary Income Tax Return

**PA-20S/PA-65**

Indicate the taxable year. Fill in the oval.

Calendar Year

Fiscal Year, beginning \_\_\_\_\_

Taxpayer's Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

**AMOUNT OF YOUR PAYMENT**

\$ \_\_\_\_\_

An extension of time until \_\_\_\_\_ is requested to file the PA return of the above named taxpayer for the taxable year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

(See instructions regarding type and length of extension.)

Has an extension of time to file been previously granted for this taxable year?  Yes  No

**IF YOU ARE SUBMITTING A PAYMENT WITH THIS APPLICATION, COMPLETE THE "AMOUNT OF YOUR PAYMENT" BLOCK ABOVE.**  
 State in detail the reason the taxpayer needs an extension. (Use additional sheet if necessary) \_\_\_\_\_

**SIGNATURE AND VERIFICATION**

**If Prepared by Taxpayer.** – Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct.  
**If Prepared by Someone Other Than Taxpayer.** – Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct, that I am authorized by the taxpayer to prepare this application and that I am:

- A member in good standing of the bar of the highest court of (specify jurisdiction) \_\_\_\_\_
- A 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.)
- A person standing in close personal or business relationship to the taxpayer who is unable to sign this application because of illness, absence or other good cause. My relationship to the taxpayer and the reason(s) why the taxpayer is unable to sign this application are:

Relationship \_\_\_\_\_ Reason(s) \_\_\_\_\_

SIGNATURE OF PREPARER OTHER THAN TAXPAYER

DATE

Where to File: Mail extension and payment, if applicable, to:

PA DEPARTMENT OF REVENUE  
 BUREAU OF INDIVIDUAL TAXES  
 PO BOX 280504  
 HARRISBURG PA 17128-0504

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## PAYMENT OF TAX REQUIRED

An extension of time to file a PA income tax or information return does not extend the time for full payment of the tax, nor does it preclude the assessment of penalty and interest for underpayment of tax due. PAY IN FULL the amount reasonably estimated as your Pennsylvania tax due on or before the original due date.

Remittances should be made payable to the PA Dept. of Revenue and submitted with this application on or before the original due date of the tax return.

## INSTRUCTIONS FOR APPLICATION FOR EXTENSION OF TIME TO FILE

### 1. HOW TO FILE

Use this form for an extension of time to file a PA-40, PA-41, PA-40NRC, PA-40NRC-AE, or a PA-20S/PA-65 if you do not apply for a federal extension of time. If you owe tax on your PA return, you must submit this extension form along with your payment. Use this form if your extension request to the federal government was denied. You will only receive notification from the Department in the event of denial of the extension request.

If you have an extension for filing your Federal Income Tax return, you still may request an extension of time for filing your PA tax return. The extension period for the PA-40, PA-40NRC and PA-40NRC-AE cannot exceed six (6) months, except for a taxpayer who is outside of the United States. The extension period for the PA-41 and PA-20S/PA-65 cannot exceed five (5) months, except for a taxpayer who is outside of the United States. **Applications must be submitted in sufficient time for the Department to consider and act upon them prior to the regular due date of the return.**

When submitting this application, clearly describe in detail the circumstances beyond your control that will cause an unavoidable delay in filing the return. Applications that give incomplete reasons, such as "illness" or "practitioner too busy" without adequate explanations, will not be approved.

**Fiduciary accounts:** Enter the name of the estate or trust, starting with the "Last, Estate or Trust, or Entity Name" area and continuing through the "First Name" area. Enter the name of the trustee in the designated area continuing through the area designated for the spouse's first name. Do not use the first address line designated for PO BOX, apartment number, etc. for fiduciary accounts.

**If you pay by credit card or ACH debit on or before April 15, you can get an automatic four-month extension without mailing a REV-276. On the Internet, go to [www.revenue.state.pa.us](http://www.revenue.state.pa.us) and link to the e-Services Center. By telephone, call toll-free 1-888-PATAXES (1-888-728-2937).**

### 2. WHEN TO FILE

**Submit this application in sufficient time for the PA Department of Revenue to consider and act upon it before the PA return due date**, usually April 15 for calendar year filers, and the 15th day of the fourth month following the close of the fiscal year for fiscal year filers.

### 3. REASONS FOR EXTENSION

The PA Department of Revenue will grant a taxpayer an automatic extension of time for filing a PA tax return if an extension has been granted by the Internal Revenue Service (IRS) for filing the federal tax return. The extension period granted by Pennsylvania will be equivalent to the extension period granted by the IRS, except for PA S corporations. The PA extension period for a PA-20S/PA-65 return of a PA S corporation will be limited to five (5) months. A copy of the form granting the federal extension must accompany your return.

A reasonable extension of time will be granted if the taxpayer is unable to file the return by the regular due date because of circumstances beyond his or her control. An application will be considered

based on the efforts made by the taxpayer to fulfill his or her own filing responsibility, rather than the convenience of someone who provides assistance. Circumstances in which the taxpayer's practitioner is unable to complete the return for filing by the due date, due to reasons beyond his or her control, will be taken into consideration. Other circumstances, such as when a taxpayer is unable to get essential professional assistance in spite of timely efforts to obtain it, will be considered also.

#### **Combat Zone and Hazardous Duty Service**

If serving in an area so designated by the President of the United States, Pennsylvania allows the same automatic extensions of time to file and pay your PA tax return that the IRS provides for your Federal Income Tax return. When you file your PA income tax return, please print "**COMBAT ZONE**" at the top of your PA-40 or computer-generated PA tax return, if using software or paying a preparer. Copies of your orders and discharge papers must accompany your return. If filing an electronic return through Federal/State e-file, if filing by telephone using PA TeleFile, or if filing over the Internet using [pa.direct.file](http://pa.direct.file), you must still fax or mail copies of your orders and discharge papers. Print "**COMBAT ZONE**" at the top of each page.

### 4. PERIOD OF EXTENSION

If an extension is granted for the taxpayer's federal return, the extension period granted by Pennsylvania for the PA-40, PA-40NRC and PA-40NRC-AE will be equivalent to the extension period granted by the IRS. This period is generally six months. Only taxpayers living outside the United States may obtain an extension period greater than six (6) months.

For extensions of Estate and Trusts returns filing the PA-41 and partnerships and limited liability companies filing a PA-20S/PA-65, the extension of time on an application will now be equivalent to the new IRS extension period of five (5) months. PA S corporations will also follow the five (5) month extension period for Pennsylvania purposes even though the IRS did not reduce their extension period to five (5) months. In no case will an extension be granted for more five (5) months for taxpayers within the United States.

### 5. BLANKET REQUESTS

Blanket requests for extensions of time for filing Pennsylvania tax returns will not be granted. A separate application must be submitted for each return.

### 6. FORMS ORDERING

Forms can be obtained by writing to the PA Department of Revenue, Tax Forms Service Unit, 711 Gibson Boulevard, Harrisburg, PA 17104-3200 or by calling: 1-888-PATAXES (1-888-728-2937), or 1-800-362-2050 if you do not have touch-tone phone service. Toll-free for taxpayers with special hearing and/or speaking needs: 1-800-447-3020 (TT only). The Department's Web site also has this form available at: [www.revenue.state.pa.us](http://www.revenue.state.pa.us)