### FR-127F – Extension of Time to File a Fiduciary Income Tax Return

<b>ortant:</b> Leave lines blank that	do not apply. Fill this out to determine the	le amount due.	
		Round cents to the nea If an amount is zero, le	
otal estimated income tax liability f	for 2011.	1 \$	.00
011 estimated tax payments.		2 \$	.00
	ne 1 is more than Line 2, subtract Line 2 from r the amount here and on the voucher below.	Line 1. 3 \$	.00
ttach it to the FR-127F voucher.	s voucher or your request will be denied. N Write the Estate or Trust SSN or FEIN ar this form with any payment by the origina	nd "2011 FR-127F" on your pa	ment. You may not pay by
	r and any payment due to the Office of T	ax and Revenue, PO Box 441, V	Vashington DC 20044-0441
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Fiduciary's name and title			
Fiduciary's address (number, street and	apartment/suite #, if applicable)		
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Amount submitted with this r	request \$	.00	
Revised 09/11	2011 FR-127F P1 Extension of Time to File Fiduciary	ncome Tax Return	
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Amount submitted with this request

Revised 09/11

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#### **Instructions for Form FR-127F**

### Why file the FR-127F?

You should file this form if you cannot file the fiduciary income tax return by the due date. By filing this form, you can receive a 6-month extension of time to file. A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, you should estimate the taxes you owe and pay that amount with the FR-127F by the due date of the D-41 return.

# Additional extension for DC residents living or traveling outside the United States.

In addition to the 6-month extension, you may receive an additional 6-month extension. You must file for the first 6-month extension by the due date before applying for the additional extension of time to file. You must use Form FR-127F to request an extension of time to file a DC fiduciary return.

#### When is the Form FR-127F due?

- Calendar year filers: you must submit your request along with payment in full of any tax due by April 15, 2012.
- Fiscal year filers: you must submit your request along with payment in full of any tax due by the 15th day of the fourth month after the end of your fiscal year.

## If you have an extension, when is your fiduciary income tax return due?

You may file your tax return any time before the extension expires.

### **Extension of time to file the D-41**

- October 15, 2012 for calendar year filers; or
- Six (6) months after the due date for fiscal year filers.

#### Votes:

- If your liability exceeds \$10,000, you must pay electronically.
   Visit www.taxpayerservicecenter.com.
- For electronic filers, in order to comply with new banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States?". If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

#### **Dishonored Checks**

You will be charged \$65 for any payment you send to OTR that is not honored by your financial institution.