



Form M-8736

Application for Extension of Time to File Fiduciary or Partnership Return

2011

**Massachusetts
Department of
Revenue**

For the year January 1–December 31, 2011 or other taxable year beginning _____ ending _____

Part 1. Application for Automatic Six-Month Extension of Time to File

Name	Federal Identification number
Address	Check which form you plan to file: <input type="checkbox"/> Form 2 <input type="checkbox"/> Form 3
City/Town/Post Office	<input type="checkbox"/> Other _____
State	
Zip	

1 Total tax you expect to owe for 2011 (Form 2, line 41. Form 3 filers, enter "0")	1	
2 Massachusetts income tax withheld	2	
3 2010 overpayment applied to your 2011 estimated tax (do not enter 2010 refund)	3	
4 2011 Massachusetts estimated tax payments (do not include amount in line 3)	4	
5 Credits (Form 2, lines 52 and 59 through 61; Form 3 filers, enter "0")	5	
6 Total. Add lines 2 through 5	6	
7 Amount of tax due. Subtract line 6 from line 1. Pay in full with this application. Note: If "0," see below for information regarding automatic extensions . Payments of \$5,000 or more must be made electronically. If you are making a payment of less than \$5,000, you also have the option of filing Form M-8736 electronically. See below for more information	7	

Automatic Extension Granted if 100% Tax Due is Paid by Tax Return Due Date

If line 7 is "0" and 100% of the tax due for 2011 has been paid through: withholding; timely estimated payments of tax; credits from your 2011 return; or a refund from the prior tax year applied to the current year's tax liability, you are no longer required to file Form M-8736, Application for Automatic Extension of Time to File Massachusetts Income Tax Return. However, if you do choose to file Form M-8736 in this instance, you must do so electronically, via DOR's website. See [TIR 06-21](#) for more information.

Filing Your Extension Via the Web

If you owe no tax or you are making a payment of \$5,000 or more, you are required to file your extension via the Web. If you are making a payment of less than \$5,000, you also have the option of filing your extension via the Web. If there is a tax due with your extension, payment can be made through Electronic Funds Withdrawal.

Visit www.mass.gov/dor to file via the Web or to obtain Form M-8736.

Part 2. Complete If Prepared By Someone Other than Taxpayer

I am authorized to prepare this application and I am (select one):

- a member in good standing of the bar of the highest court of (specify jurisdiction) _____
- a certified public accountant, or 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 with respect to filing an extension of time (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 reasons why the taxpayer is unable to sign this application are _____

Part 3. Sign Here

Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has knowledge.

Signature	Date	Paid preparer's signature	SSN or PTIN
▶	/ /		- -
Title		Employer Identification number	Date
▶		-	/ /

Write your Federal Identification number on lower left corner of check. Make check payable to **Commonwealth of Massachusetts** and mail to: **Massachusetts Department of Revenue, PO Box 7070, Boston, MA 02204.**

Form M-8736 Instructions

General Information

This application is used by fiduciaries and partnerships to request an automatic six-month extension of time to file their Massachusetts income tax return. This is the only application needed to request a six-month extension of time to file. The extension of time to file does not extend the due date for payment of any tax due. Extensions are granted only upon the timely filing of the extension with any required payment amount. Determine your required payment, if any, by completing the worksheet on the front of this form.

Automatic Extension Granted if 100% Tax Due is Paid by Tax Return Due Date

If line 7 is "0" and you meet criteria set forth in TIR 06-21, you are no longer required to file Form M-8736. However, if you do choose to file Form M-8736 with "0" entered in line 7, you **must** do so electronically. See page 1 for more information.

Note: If line 7 is "0" or you are making a payment of \$5,000 or more, Form M-8736 must be filed electronically. If you are making a payment of less than \$5,000, you also have the option of filing Form M-8736 electronically. See page 1 for more information.

When to file this form. Form M-8736 is due on or before April 17, 2012, or on or before the original due date of the return for fiscal year filers. If the due date is a Saturday, Sunday, or legal holiday, substitute the next regular workday.

Required payment. This application must be accompanied by payment of any tax estimated to be due. The extension will be considered void if 80% of the total tax liability is not paid on or before the original due date of the return. Void extensions are subject to penalty and interest charges from the original due date.

Penalties and interest. Any portion of tax not paid on or before the due date of your return is subject to a late payment penalty of 1% per month of the tax due, up to a maximum of 25%. Returns not filed on or before the due date are subject to a late file penalty of 1% per month of the tax due, up to a maximum of 25%. Interest will also be charged on any tax not paid on or before the original due date.

Filing your income tax return. Your income tax return may be filed at any time within the six-month extension period. When completing your return, enter the amount paid with this extension in the "amount paid with extension" line of the form you file. Attach a copy of this extension to your tax return.

Termination of extension. The Massachusetts Department of Revenue may terminate an automatic extension at any time by mailing a notice of termination to the taxpayer or to the person who requested the extension for the taxpayer. The notice shall be mailed at least ten days prior to the termination date designated in the notice.

Where to file. Mail your completed extension form with any payment due to: **Massachusetts Department of Revenue, PO Box 7070, Boston, MA 02204.**

Write your Federal Identification number on the lower left corner of your check. Make your check or money order payable to the Commonwealth of Massachusetts.