



MISSOURI DEPARTMENT OF REVENUE

APPLICATION FOR EXTENSION OF TIME TO FILE

FORM MO-60 (REV. 11-2012) Enclosure Sequence No. 1040-05 DLN

NOTE: INDIVIDUAL INCOME TAX FILERS: IF YOU HAVE AN APPROVED FEDERAL EXTENSION, YOU MAY NOT BE REQUIRED TO FILE THIS FORM. ALSO, YOU MAY NOT BE REQUIRED TO FILE AN EXTENSION IF YOU DO NOT EXPECT TO OWE ADDITIONAL INCOME TAX OR IF YOU ANTICIPATE RECEIVING A REFUND. SEE THE INSTRUCTIONS FOR DETAILS. NOTE: The Missouri extension to file a corporate tax return is a separate form. See Form MO-7004.

LAST NAME, FIRST NAME, INITIAL DEPARTMENT OF REVENUE USE ONLY M M D D Y Y SPOUSE'S LAST NAME, FIRST NAME, INITIAL IN CARE OF NAME (ATTORNEY, GUARDIAN, EXECUTOR, ETC.) TELEPHONE NUMBER ADDRESS (INCLUDE APARTMENT NUMBER OR ROUTE NUMBER) CITY, STATE, ZIP CODE

TYPE OF RETURN OR EXTENSION (Only one box may be checked below. Separate request must be made for each return.) TAXPAYER IDENTIFICATION NUMBER (Enter the taxpayer's social security number or FEIN below.) Mail to: MISSOURI DEPARTMENT OF REVENUE P.O. BOX 3400 JEFFERSON CITY, MO 65105-3400 Individual Income Tax Return, Form MO-1040 Fiduciary Income Tax Return, Form MO-1041 Partnership Income Tax Return, Form MO-1065 Note: If filing a composite Form MO-1040, mark individual income tax return box. Your Social Security Number Spouse's Social Security Number Federal Employer Identification Number (FEIN)

YEAR OR DATE OF EXTENSION (If based on federal extension, attach a copy of your federal form.) Tax Year Beginning Tax Year Ending An Extension of Time Until

TAX PAYMENT SCHEDULE — THIS SCHEDULE MUST BE COMPLETED (SEE LINE-BY-LINE INSTRUCTIONS ON BACK)

Table with 3 rows: 1. Tentative amount of the tax for the taxable year, 2. Total payments and credits (see instructions), 3. Balance due (Subtract Line 2 from Line 1). Make remittance payable to the MISSOURI DEPARTMENT OF REVENUE BEFORE MAILING — Write your social security number(s) or FEIN on your check or money order. DEPARTMENT OF REVENUE USE ONLY

Check this box to receive notification that your extension was approved. If this extension is denied, you will receive a denial letter. DOR USE ONLY

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he or she has any knowledge.

SIGNATURE DATE (MM/DD/YYYY) PREPARER'S SIGNATURE DATE (MM/DD/YYYY) SPOUSE'S SIGNATURE DAYTIME TELEPHONE PREPARER'S ADDRESS AND ZIP CODE FEIN, SSN, OR PTIN

MAILING ADDRESS: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3400, JEFFERSON CITY, MO 65105.

INSTRUCTIONS FOR COMPLETING FORM MO-60

WHO SHOULD FILE A FORM MO-60 — INCOME TAX

Missouri grants an automatic extension of time to file to any individual, partnership, or fiduciary if you filed a federal extension. You do not need to file a Form MO-60 (Application for Extension of Time to File) unless:

- **You expect to owe a tax liability for the period.** Form MO-60 and payment are due on or before the due date of the return.
- **You want a Missouri extension but not a federal extension.** See “Note” below for exception on individual income tax returns only. Form MO-60 is due on or before the due date of the return. A copy of Form MO-60 must be enclosed with the Missouri return when filed. An approved Form MO-60 extends the due date up to **six months** for the individual income tax returns, and **five months** for fiduciary, and partnership income tax returns.
- **You seek a Missouri extension exceeding the federal automatic extension period.** Form MO-60 must be filed on or before the end of the federal automatic extension period.

You must complete a separate Form MO-60 for each return.

NOTE: Individual income tax filers are not required to file a Form MO-60 if:

- 1) **You have an approved federal extension. (Enclose a copy of your federal extension when you file your Missouri return.)**

AND

- a) **You do not expect to owe additional income tax.**

OR

- b) **You anticipate receiving a refund.**

Individual income tax filers will be granted an automatic extension of time to file until **October 15, 2013**.

Fiduciary and partnership filers will be granted an automatic extension of time to file until **September 15, 2013**.

WHERE TO FILE

Mail your extension application to: **MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3400, JEFFERSON CITY, MO 65105-3400.**

PAYMENT OF TAX

An extension of time to file an income tax return does not extend the time for payment of the tax. Unless an extension of time to pay has been granted, additions to tax of 5% plus interest is charged on the tax which was not paid by the original due date of the return. The interest rate will be posted on our web site at: <http://dor.mo.gov/intrates.php>. Remittance should be made payable to “Missouri Department of Revenue” and submitted with this application.

PERIOD OF EXTENSION PAST AUTOMATIC FEDERAL EXTENSION PERIOD

The Missouri extension equals the extension granted for federal tax purposes. Longer extensions will not be granted unless sufficient need for such extended period is clearly shown on the MO-60. Extensions past the automatic extension period must be requested on Form MO-60 and filed on or before the date the federal extension expires. You will be notified by the Department of Revenue only if your request for extension is denied.

TYPE OF RETURN OR EXTENSION

Check the box to indicate the type of return or extension filed. You may only file the extension for one tax type. A separate Form MO-60 must be filed for each tax return.

TAXPAYER IDENTIFICATION NUMBER

Enter the social security number(s) or tax identification number(s) depending on the type of return or extension chosen. Please make sure you enter both a federal tax identification number or a Missouri identification number, if appropriate.

BLANKET AND CONSOLIDATED REQUESTS (INCOME TAX ONLY)

Blanket and consolidated requests for extensions will not be granted. A separate application must be submitted for each return and for each member of an affiliated group filing a consolidated federal income tax return and not qualifying to file a Missouri consolidated return.

LINE-BY-LINE INSTRUCTIONS FOR TAX PAYMENT SCHEDULE

- Line 1 —** Enter the amount of estimated Missouri tax liability for the taxable year.
- Line 2 —** Enter the total amount of payments and credits. This amount should include:
- Missouri estimated income tax payments
 - Missouri income tax withheld
 - Overpayment applied as a credit
 - Tax credits
 - Credit for income tax paid to another state (See Form MO-CR for further instructions on the completion of other credits.)
- Line 3 —** Subtract Line 2 from Line 1 and enter the result on Line 3. This is the balance of tax due. Enclose your check or money order in this amount made payable to “Missouri Department of Revenue”. Be sure to print your social security number(s) or Federal Employer Identification Number (FEIN) on your check or money order.