

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.

When to file this form. Form M-8736 is due on or before April 15, 2015, 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.