

# **EXTENSION F.A.Q.'S**

- **FILING AN EXTENSION WILL NOT GENERATE AN AUDIT**
- **IF YOU ARE DUE A REFUND THERE IS NO NEED TO FILE AN EXTENSION**
- **EXTENSIONS WILL ONLY BUY YOU TIME FOR THE PAPERWORK; YOU STILL NEED TO SEND IN MONEY WITH THE EXTENSION FORMS BUT ONLY IF YOU THINK YOU WILL OWE MONEY WHEN YOUR RETURNS ARE COMPLETED.**
- **SEND AS MUCH AS YOU CAN REASONABLY AFFORD WITH THE EXTENSION IF YOU HAVE NO IDEA WHAT YOUR LIABILITY WILL BE. IF YOU OVERPAY YOU'LL GET IT BACK. IF YOU UNDERPAY, THE LESS OF A BALANCE DUE YOU HAVE, THE LESS THE PENALTIES WILL BE.**
- **LATE PAYMENT PENALTIES ARE CALCULATED ON A MONTHLY BASIS. MAKE YOUR APPOINTMENT TO FILE YOUR TAXES AS SOON AS YOU CAN AFTER THE FILING DEADLINE.**
- **MAKE A COPY OF BOTH THE FEDERAL AND STATE EXTENSIONS TO KEEP FOR YOUR RECORDS**

**THE EXTENSION DEADLINE FOR TAX  
YEAR 2025 IS APRIL 15, 2026**

# 2025 EXTENSION FORM INSTRUCTIONS

## FEDERAL

**PART I** Fill in Names, addresses and social security numbers

**PART II** Start with Line 5 and fill in the total of all 2025 payments, including amounts withheld on W2's, 1099's and any estimated tax payments made for 2025. Go to line 6 and fill in the amount you are sending with the extension (whatever you can afford). Put this amount on line 7 as well. Add lines 5 and 6 and put the total on line 4.

Make out a check payable to **US Treasury** and mail on or before **April 15, 2026** to the following address:

**INTERNAL REVENUE SERVICE  
PO BOX 931300  
LOUISVILLE, KY 40293-1300**

## STATE

Fill in your names, address and social security numbers in the space provided on the coupon at the bottom of the page. Start with line 7 and fill in the amount you are sending with the extension (again, whatever you can afford). Also put this amount in the box titled "**amount enclosed**" on the coupon at the bottom of the page. Go to Line 2 and fill in the total of all state tax withheld on W2's and 1099's. If you applied any 2024 overpayment, fill in that amount on line 3. If you made any state estimated tax payments for 2025, put that amount on line 4. SKIP line 5. Line 6 is the total of lines 2 through 5. Finally, go back to line 1 and fill in the total of lines 6 and 7.

Make a check payable to **COMMONWEALTH OF MASSACHUSETTS** for the amount on line 7 and mail no later than April 15, 2026 to the following address:

**MASSACHUSETTS DEPARTMENT OF REVENUE  
PO BOX 419540  
BOSTON, MA 02241-9540**

- **MAKE A COPY OF EACH EXTENSION FORM TO KEEP FOR YOUR RECORDS**
- **GIVE US A CALL TO SCHEDULE YOUR APPOINTMENT ASAP**