

REV-276
Application for
Extension of Time to File
REV-276 EX (09-05) (1)
PA DEPARTMENT OF REVENUE



0503610024

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EC OFFICIAL USE ONLY FC

OFFICIAL USE ONLY

Print the first two (2) letters of the last name if for a PA-40 or a PA-41. Print the first two (2) letters of the name if a PA-40NRC, PA-40NRC-AE, or PA-20S/PA-65. If PA-40NRC, PA-40NRC-AE, or PA-20S/PA-65, enter the entity name starting with the first box of the "Last Name" and continue until you have used all the space available (if needed). If you do not have enough space for the name, do not use the address line.

DO NOT STAPLE
PA-40, PA-41, PA-40NRC, PA-40NRC-AE, PA-20S/PA-65
APPLICATION FOR EXTENSION OF TIME TO FILE
(See reverse for filing instructions. Be sure to answer all questions.)
PLEASE PRINT OR TYPE ALL INFORMATION

Your Social Security Number

Spouse's Social Security Number

Federal Employer Identification Number

SSN boxes

Spouse's SSN boxes

EIN boxes

PLEASE WRITE IN YOUR SOCIAL SECURITY, YOUR SPOUSE'S SOCIAL SECURITY, OR EIN NUMBER ABOVE

Last Name

Last Name boxes

First Name

First Name boxes

MI

MI box

Spouse's Last Name - Only if different from last name above

Spouse's Last Name boxes

Spouse's First Name

Spouse's First Name boxes

MI

MI box

P. O. Box, Apt. No., Suite, Floor, RR No., etc.

P.O. Box boxes

Daytime Telephone Number

Daytime Telephone Number boxes

Street Number and Name

Street Number and Name boxes

City or Post Office

City or Post Office boxes

State

State box

ZIP Code

ZIP Code boxes

Fill in the oval if filing in Pennsylvania for the first time

First Time PA Filer

TYPE OF RETURN

Fill in the oval for the kind of PA Return you will file

PA-40 Individual Tax Return

PA-40NRC Consolidated Nonresident Tax Return

PA-40NRC-AE Consolidated Nonresident Tax Return. Athletes/Entertainers

PA-41 Fiduciary Income Tax Return

PA-20S/PA-65

Indicate the taxable year. Fill in the oval.

Calendar Year

Fiscal Year, beginning _____

Taxpayer's Signature _____

Date _____

Spouse's Signature _____

Date _____

AMOUNT OF YOUR PAYMENT

\$

Amount of payment boxes

An extension of time until / / is requested to file the PA return of the above named taxpayer for the taxable year beginning / / and ending / / .
(See instructions regarding type and length of extension.)

Has an extension of time to file been previously granted for this taxable year? Yes No

IF YOU ARE SUBMITTING A PAYMENT WITH THIS APPLICATION, COMPLETE THE "AMOUNT OF YOUR PAYMENT" BLOCK ABOVE.
State in detail the reason the taxpayer needs an extension. (Use additional sheet if necessary) _____

SIGNATURE AND VERIFICATION

If Prepared by Taxpayer. - Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct.

If Prepared by Someone Other Than Taxpayer. - Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct, that I am authorized by the taxpayer to prepare this application, and that I am:

- A member in good standing of the bar of the highest court of (specify jurisdiction) _____
- A 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. (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 reason(s) why the taxpayer is unable to sign this application are:

Relationship _____ Reason(s) _____

SIGNATURE OF PREPARER OTHER THAN TAXPAYER

DATE

Where to File: Mail extension and payment, if applicable, to:

PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280504
HARRISBURG, PA 17128-0504

0503610024

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PAYMENT OF TAX REQUIRED

An extension of time to file a PA income tax or information return does not extend the time for full payment of the tax, nor does it preclude the assessment of penalty and interest for underpayment of tax due. **PAY IN FULL** the amount reasonably estimated as your Pennsylvania tax due on or before the original due date.

Remittances should be made payable to the PA Dept. of Revenue and submitted with this application on or before the original due date of the tax return.

INSTRUCTIONS FOR APPLICATION FOR EXTENSION OF TIME TO FILE

1. HOW TO FILE

Use this form for an extension of time to file a PA-40, PA-41, PA-40NRC, PA-40NRC-AE, or a PA-20S/PA-65 if you do not apply for a federal extension of time. If you owe tax on your PA return, you must submit this extension form along with your payment. Use this form if your extension request to the federal government was denied. You will only receive notification from the Department in the event of denial of the extension request.

If you have an extension for filing your Federal Income Tax return, you still may request an extension of time for filing your PA tax return. This extension cannot exceed a period of six (6) months, except for a taxpayer who is outside the United States. **Applications must be submitted in sufficient time for the Department to consider and act upon them prior to the regular due date of the return.**

When submitting this application, clearly describe in detail the circumstances beyond your control that will cause an unavoidable delay in filing the return. Applications that give incomplete reasons, such as "illness" or "practitioner too busy" without adequate explanations, will not be approved.

If you pay by credit card or ACH debit on or before April 15, you can get an automatic four-month extension without mailing a REV-276. On the Internet, go to www.revenue.state.pa.us and link to the e-Services Center. By telephone, call toll-free 1-888-PATAXES (1-888-728-2937).

2. WHEN TO FILE

Submit this application in sufficient time for the PA Department of Revenue to consider and act upon it before the PA return due date, usually April 15 for calendar year filers, and the 15th day of the fourth month following the close of the fiscal year for fiscal year filers.

3. REASONS FOR EXTENSION

The PA Department of Revenue will grant a taxpayer an automatic extension of time for filing a PA tax return if an extension has been granted by the IRS for filing the federal tax return. The extension period granted by Pennsylvania will be equivalent to the extension period granted by the IRS. A copy of the letter or form granting the federal extension must accompany your return.

A reasonable extension of time will be granted if the taxpayer is unable to file the return by the regular due date because of circumstances beyond his or her control. An application will be considered based on the efforts made by the taxpayer

to fulfill his or her own filing responsibility, rather than the convenience of someone who provides assistance. Circumstances in which the taxpayer's practitioner is unable to complete the return for filing by the due date, due to reasons beyond his or her control, will be taken into consideration. Other circumstances, when a taxpayer is unable to get essential professional assistance in spite of timely efforts to obtain it, will be considered also.

Combat Zone and Hazardous Duty Service

If serving in an area so designated by the President of the United States, Pennsylvania allows the same automatic extensions of time to file and pay your PA tax return that the IRS provides for your Federal Income Tax return. When you file your PA income tax return, please print "**COMBAT ZONE**" at the top of your PA-40 or computer-generated PA tax return, if using software or paying a preparer. Copies of your orders and discharge papers must accompany your return. If filing an electronic return through the PA/IRS e-file, if filing by telephone using PA TeleFile, or if filing over the Internet using pa.direct.file, you must still fax or mail copies of your orders and discharge papers. Print "**COMBAT ZONE**" at the top of each page.

4. PERIOD OF EXTENSION

If an extension is granted for the taxpayer's federal return, the extension period granted by Pennsylvania will be equivalent to the extension period granted by the Internal Revenue Service.

For other extensions, the extension of time on an application generally will be limited to a period of time not in excess of six (6) months. In no case will an extension be granted for more than six (6) months for taxpayers within the United States.

5. BLANKET REQUESTS

Blanket requests for extensions of time for filing Pennsylvania tax returns will not be granted. A separate application must be submitted for each return.

6. FORMS ORDERING

Forms can be obtained by writing to the PA Department of Revenue, Tax Forms Service Unit, 711 Gibson Boulevard, Harrisburg, PA 17104-3200 or by calling: 1-888-PATAXES (1-888-728-2937), or 1-800-362-2050 if you do not have touch-tone phone service. Toll-free for taxpayers with special hearing and/or speaking needs: 1-800-447-3020 (TT only). The Department's Internet Web site also has this form available at: www.revenue.state.pa.us