

Extensions

Massachusetts Taxpayers who are unable to file complete returns by April 15th may request an automatic six months extension of time in which they may file a return.

Note: the federal automatic extension of time to file has been extended to six months.

An extension is valid only if a taxpayer pays at least 80% (90% Federal) of the total tax liability by the original due date. 80% of the total tax liability is the combination of withholding, estimated payments and payment made with the extension or an amount equal to total liability of the previous year.

Late file and late pay penalties are not imposed if the return is filed by the extended due date and the extension is valid. Interest remains due on any amount not paid by the original due date.

Taxpayers requesting additional extensions beyond the six-month extension must obtain written approval from the Commissioner (MASS or IRS)