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Form **MO-60**

Missouri Department of Revenue
Application for Extension of Time to File

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. The Missouri extension to file a corporate tax return is a separate form - see Application for Extension of Time to File (**Form MO-7004**).

Applicant

Last Name, First Name, Middle Initial			Office Use Only (MM/DD/YYYY) ___ ___ / ___ ___ / ___ ___ ___ ___
Spouse's Last Name, First Name, Middle Initial			
Address (Include Apartment Number or Route Number)			
City	State	Zip Code	
In Care of Name (Attorney, Guardian, Executor, Etc.)			
E-mail Address	Telephone Number (___ ___ ___)___ ___ ___-___ ___ ___ ___		

Return or Extension Type

Select one box only. Separate request must be made for each return.

- ❒ Individual Income Tax Return, **Form MO-1040** (Composite filers can also mark this box.)
- ❒ Fiduciary Income Tax Return, **Form MO-1041**
- ❒ Partnership Income Tax Return, **Form MO-1065**

Taxpayer Identification Number

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 Tax Payment Schedule Instructions on back)

1. Tentative amount of the tax for the taxable year	1	
2. Total payments and credits (see instructions)	2	
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	3 =	
		Office Use Only

❒ Select this box to receive notification that your extension was approved. If this extension is denied, you will receive a denial letter.

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.

Mail to: Taxation Division
P.O. Box 3400
Jefferson City, MO 65105-3400

Phone: (573) 751-3505
TTY: (800) 735-2966
E-mail: income@dor.mo.gov

Visit **dor.mo.gov/personal/individual/** for additional information.

Instructions

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.

Individual income tax filers will be granted an automatic extension of time to file until October 17, 2016. You are not required to file a Form MO-60 if you have an approved federal extension; and a) do not expect to owe additional income tax, or b) anticipate receiving a refund. (Enclose a copy of your federal extension when you file your Missouri return.)

Fiduciary and partnership filers will be granted an automatic extension of time to file until September 15, 2016.

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 website 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 depending on the type of return or extension chosen.

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.

Tax Payment Schedule Instructions

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.