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Form **MO-60**

MISSOURI DEPARTMENT OF REVENUE

2019 Application For Extension of Time to File

Department Use Only (MM/DD/YY)

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Individual Income Tax Filers: If you have an approved federal extension and do not expect to owe additional income tax or if you anticipate receiving a refund you are not required to file this form. The Missouri extension to file a corporate tax return is a separate form. (See Application for Extension of Time to File, **Form MO-7004**).

Separate requests must be made for each return

Social Security Number

Spouse's Social Security Number

Federal Employer Identification Number (FEIN)

Select one box only.

- ☐ Individual Income Tax Return (**Form MO-1040**)
- ☐ Fiduciary Income Tax Return (**Form MO-1041**)
- ☐ Composite Income Tax Return (**Form MO-1040**)

First Name | M.I. | Last Name

Spouse's First Name | M.I. | Spouse's Last Name

In Care of Name (Attorney, Guardian, Executor, etc.)

Street Address | City | State | ZIP Code

Telephone Number

☐ Select this box if your address has changed.

Fiscal Year

If filing a fiscal year return enter the beginning and ending dates here.

Tax Year Beginning (MM/DD/YY) | Tax Year Ending (MM/DD/YY)

Tax Payment Schedule

This schedule must be completed (see Tax Payment Schedule Instructions on page 2).

1. Tentative amount of tax for the taxable year . . . . . 1 . 00
2. Total payments and credits (see instructions) . . . . . 2 . 00
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 . 00

Department Use Only .

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 **http://dor.mo.gov/personal/individual/** for additional information.

For Privacy Notice, see Instructions.

Instructions

Missouri grants an automatic extension of time to file to any individual, business filing a composite return, or fiduciary if you filed a federal extension. You do not need to file an Application for Extension of Time to File (Form MO-60) 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. 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, composite, and shareholder income tax returns. The fiduciary and S-Corporation income tax returns due date is extended based on the Federal Form 7004.
- 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 and composite income tax filers will be granted an automatic extension of time to file until October 15, 2020. 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 S-Corporation filers will be granted an automatic extension of time to file based on the allowed extension of time to file according to the Federal Form 7004. Please attach a copy of the Federal Form 7004 to your return.

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.

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