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Comments Received :

Form 4768 does not clearly indicate that Part IV is only required by taxpayers who are requesting Extension of Time to Pay under Part III.

Form would be improved, and annual burden would be reduced, if Parts III and IV were combined or if Part IV clearly stated "required for Extension of Time to Pay"

Most estates require only extension of time to pay.

It does not appear that IRS publishes separate statistics on Requests for Extensions of Time to File and Time to Pay, so public cannot assess the likelihood for confusion on the need for Part IV.