## EXTENSION OF TIME TO FILE TAX RETURN AVAILABLE

With April 15 right around the corner, many taxpayers find themselves unprepared or unable to file their federal income tax returns for 1980 by the April filing deadline.

Arrangements can be made for an automatic 2-month extension of time to file, the Internal Revenue Service says.

Form 4868, "Application for Automatic Extension of Time to File U.S. Individual Income Tax Return", allows taxpayers two additional months in which to file. Form 4868 requires that individuals make an estimate of their tax for the year, and pay any tax due, by the regular April 15 filing deadline. IRS emphasizes that the extension of time to file is not an extension of time to pay, and penalties and interest may be effected for late payment.

Extensions beyond the automatic 2-month extension are granted only for very good reasons. Taxpayers who are in the U.S. will not be granted more than 6 months' extension. However, those outside the U.S. may be granted a longer one. Excepy in undue hardship cases, individuals must first have used Form 4868, to get their automatic 2-month extension, before being considered for a longer one.

Application for extension beyond that for the two months should be made either by letter or by filling out Form 2688, "Application for Extension of Time to File U.S. Individual Income Tax Return". Taxpayers are advised to request this extension early, so that if refused, they will still be able to file on time. The following information must be provided when applying for the longer extension: 1) the reason for requesting the extension, 2) the tax year to which the extension applies, 3) the length of time needed for the extension, 4) whether another extension of time to file has already been granted for this tax year, 5) whether the applicant's income tax returns were filed on time for the three preceeding years and, if not, the reasons why, and 6) whether an estimated tax return was filed for the year and if so, if the estimated tax payments were made by the due dates. Late filing of estimated tax payments must be fully explained. The IRS will notify applicants for this extension of their eligibility, and this notice must be attached to the return when it is filed.

Taxpayers who ask for an extension of time to file their tax returns may not use Form 1040A or have the IRS figure their tax.





## NATIONAL PARK SERVICE NEEDS LIFEGUARDS

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The National Park Service is seeking qualified applicants to fill summer lifeguard positions at Boulder Beach. Positions are available for GS-2 (\$4.30 per hour) and GS-3 (\$4.70 per hour) lifeguards. Qualification requirements for GS-2 positions are: a senior lifesaving certificate, a first aid certificate, a high school diploma, and being at least eighteen years of age. Qualifications for GS-3 include the above plus one year of college.

Further information and applications may be obtained by calling 293-4041, and asking for the personnel office. Applications will be accepted at 601 Nevada Highway, Boulder City, until May 1, 1981. Apply early for best opportunities.

