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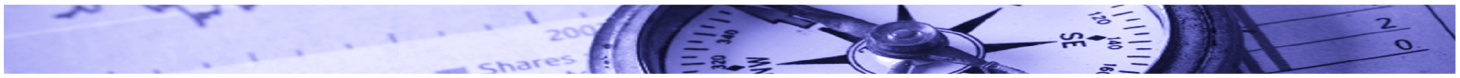
Extending the Time to File Your Federal Income Tax Return



Extending the Time to File Your Federal Income Tax Return

When is your federal income tax return due?

Most individuals (those who file on a calendar year basis) must file their federal income tax returns for a given year by April 15th of the following year, unless they apply for or are entitled to an extension.

Caution: *If you file your taxes using a fiscal year (a year ending on the last day of any month except December) you have until the fifteenth day of the fourth month after the close of your fiscal year to file your federal income tax return, unless you apply for or are entitled to an extension.*

Tip: *When a due date falls on a Saturday, Sunday, or legal holiday, the due date is automatically postponed until the next business day.*

What if you can't file by the regular due date?

If you aren't able to file your federal income tax return by the regular due date, you can file for and obtain an automatic six-month extension. If you can't file your federal income tax return because you were outside the country or serving in a combat zone, you may be entitled to an automatic extension of time to both file your return and pay federal income tax (these special rules are discussed below).

Do not put off filing your federal income tax return simply because you cannot pay the resulting tax. Even if you are unable to pay some or all of the tax, you should still file your federal income tax return, paying as much of the tax as you can by the due date. This can significantly reduce the total penalties assessed.

Tip: *Taxpayers with financial problems who discover they can't pay when they file their tax returns may have options available. These might include an agreement to pay tax in installments (if you qualify) or an offer in compromise, which allows you to settle for less than you actually owe (if you meet strict requirements). Taxpayers unable to pay in full should contact the IRS to discuss these additional options to pay.*

Automatic six-month extension

You can file for an automatic six-month extension using IRS Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. You must request the automatic extension by the original due date for your return (i.e., April 15th for calendar year filers). This extension is described as "automatic" because no formal approval is required. If your return is due April 15, this automatic extension will give you until October 15 to file.

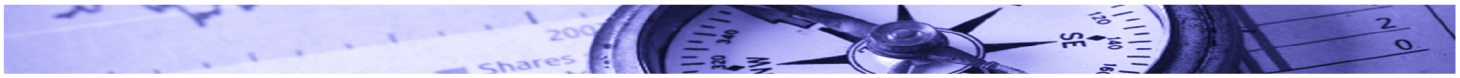
Tip: *Special application procedures are available when you utilize IRS "e-file" options. For example, Form 4868 can be filed electronically using several of the IRS e-file methods, and individuals who estimate and pay their taxes by credit card over the phone or Internet can receive the six-month extension without even using Form 4868. For more information, consult the instructions for the specific e-file option you are using, or discuss with a tax professional.*

Caution: *It is extremely important to note that this six-month automatic extension is an extension to file your federal income tax return, not an extension to pay federal income tax. You must estimate, and should pay, any federal income tax due by the original due date of the return without regard to the extension. Any taxes not paid by the regular due date will be subject to interest, and possibly penalties.*

Caution: *When you file for an extension, you must estimate your federal tax liability as part of the extension request, whether or not you pay it. If you do not properly estimate your federal income tax, your extension may be subsequently disallowed.*

Individuals outside the U.S.

Individuals outside the U.S. may be allowed an automatic two-month extension of time to both file their federal income tax returns and to pay any federal income tax due. To qualify, you must be a U.S. citizen or resident and, on the due date of your federal income tax return, either (1) be living outside the U.S. and Puerto Rico (with your main place of business or post of duty outside the U.S. and Puerto Rico as well), or (2) be in the military or naval service outside the U.S. and Puerto Rico. If you qualify, attach



a statement to your return when you file it explaining how you qualify for the extension.

Tip: *If you file a joint return, only one spouse has to qualify for this automatic extension.*

Caution: *While this automatic extension is an extension of time not only to file your return but also to pay your federal income tax, interest will be assessed on any taxes due but unpaid as of the regular due date.*

Tip: *If you qualify for this extension, you can obtain an additional four-month extension by filing IRS Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. The additional four months, however, would only be an extension to file your federal income tax return, and not an extension to pay federal income tax.*

Technical Note: *You generally can't get an extension beyond six months. However, in certain cases where you need additional time to meet the bona fide residence test or the physical presence test to qualify for either the foreign earned income exclusion or the foreign housing exclusion or deduction, a longer extension may be granted. See IRS Form 2350 and instructions, or consult a tax professional.*

Individuals serving in a combat zone

If you serve in a combat zone (or qualified hazardous duty area), your due date for both filing a federal income tax return and paying federal income tax is automatically extended by a minimum of 180 days. Members of the U.S. armed forces, Red Cross personnel, accredited correspondents, and civilians under the direction of the U.S. armed forces in support of U.S. armed forces can qualify.

If you qualify, your due date for both filing your federal income tax return and paying your taxes will be extended by at least 180 days from the last day you're in a combat zone or the last day of qualified hospitalization for injury related to service in a combat zone. In addition, this 180-day period will be increased by the amount of time that you had left (as of the date you entered the combat zone) to file by the regular (e.g., April 15) filing date.

Example(s): *Most people have a three and one-half month period of time (from January 1 to April 15) to file a federal income tax return for the preceding year. If you entered a combat zone prior to the beginning of this period (January 1), you'll have an additional 3½-month period after the 180-day extension expires to file and pay your federal income tax. If you entered the combat zone on March 1, however, you'll have an additional 1½-month period after the 180-day extension to file and pay your tax.*

Tip: *Only one spouse has to qualify for this automatic extension. There are, however, specific exceptions. Consult a tax professional.*

Tip: *No penalties or interest will be assessed for failing to file a return or to pay federal income tax during the extension period.*

Tip: *A combat zone is any area the President of the United States designates by Executive Order as an area in which the U.S. armed forces are engaging or have engaged in combat. See IRS Publication 3, Armed Forces' Tax Guide for more information.*

The Military Family Tax Relief Act of 2003 provides that individuals serving in "contingency operations" are entitled to the same extensions for filing tax returns and making tax payments that apply to individuals serving in combat zones. Contingency operations are those operations designated by the Secretary of Defense as military operations in which members of the Armed Forces are or may become involved in military actions or hostilities against an enemy of the United States or against an opposing military force or result in the call or order to (or retention of) active duty of members of the uniformed services during war or national emergency declared by the President or Congress.

Extended filing dates for 2015 calendar tax year--table

U.S. Citizens and Residents Who File 2015 Returns On a Calendar Year Basis		
	For Most Taxpayers	**For Certain Taxpayers Outside the U.S.**
No extension requested	April 18, 2016	June 15, 2016
Automatic extension -- Form 4868 filed, or credit card payment made	October 17, 2016	October 17, 2016

IMPORTANT DISCLOSURES

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