INTERNAL REVENUE SERVICE

IRS News Release

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Filing Extensions Available by Phone or Computer

IR-2005-43, April 8, 2005

WASHINGTON — People who need more time to complete their forms will find it easy to extend their filing deadline – they don't need an excuse or even a stamp. Automatic four-month extensions are available by phone or by computer, as well as through the paper Form 4868. The IRS expects to receive almost 9 million extension requests, which must be made by the normal filing deadline.

An extension of time to file does not give more time to pay any taxes owed. A person may choose to pay any projected balance due when requesting an extension, and the payment may be made electronically. Even without a payment, one can still get the extension.

Whether requesting an extension electronically or on paper, the taxpayer must estimate the total tax liability based on the information available. If the IRS later finds this estimate to be unreasonable, the extension will be null and void. The taxpayer will still get credit for any payments made with the extension request.

The IRS has a special toll-free phone line for extensions – 1-888-796-1074 – for those who filed a tax return for 2003. Callers may use Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, as a worksheet to prepare for the call, figuring their 2004 tax and total payments made. They get a confirmation number signifying that the extension request has been accepted. They should put this confirmation number on Form 4868 and keep it for their records. They do not send the form to the IRS.

Taxpayers may also e-file an extension request using tax preparation software on their own computer or by going to a tax preparer. Those filing by computer get an acknowledgment that the IRS has received their request.

Taxpayers asking for extensions by phone or computer can choose to pay any expected balance due by authorizing an automatic withdrawal from a checking or savings account. They will need the appropriate bank routing and account numbers for that account. They must also have the adjusted gross income (AGI) from their 2003 tax return to verify their identity.

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Another way to get a filing extension is to charge an extension-related payment to an American Express, Discover Card, MasterCard or Visa account. The authorized processors take payments through their phone and Web site systems. There is no IRS fee for credit card payments, but some processors may charge a convenience fee. Use Form 4868 as a worksheet; it has details on making credit card payments.

Taxpayers may also charge the taxes due for 2004, estimated taxes for 2005, or installment agreement payments for 2000 or later, but such charges do not give an extension of time to file.

Taxpayers who live outside the U.S. and Puerto Rico and whose main place of work is outside the U.S. and Puerto Rico already have a filing extension to June 15. This June deadline also applies to those in military service on duty outside the country, but not in a combat zone or a qualified hazardous duty area. (A special, longer extension applies to those in such a zone/area, or away from their permanent duty station in support of operations in such a zone/area.) Taxpayers with the June deadline can file a Form 4868 or make an extension-related credit card payment by June 15 to get an additional two months to file. They cannot request this extension by phone. Merely being outside the U.S. on the April deadline does not give a person an extension to June 15.

Interest charges apply to any tax not paid by the regular deadline. The current rate is 6 percent a year, compounded daily, and is subject to change each calendar quarter. Taxpayers who request an extension may also be liable for a late payment penalty of 0.5 percent per month if the total tax paid by the regular deadline is less than 90 percent of the actual 2004 tax.

One deadline that taxpayers cannot extend is the date to claim a refund for Tax Year 2001 if they have not yet filed for that year. Unless they had a filing extension in 2002 for their 2001 return, they must mail such late returns by April 15, 2005.

You may download Form 4868 at IRS.gov. Those with a fax machine may use the IRS TaxFax by calling 703-368-9694 from the handset on the machine and request item #13141 by return fax. Form 4868 is also available at local IRS offices and many public libraries. Taxpayers needing this or any other federal tax form should act soon to be sure they can file by the deadline.

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