## **CPA**

## Practice **Advisor**

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The IRS pushed back the due date for filing 2019 returns from April 15 to July 15. Here are several key points relating to the extension.

**Get a second extension.** In response to the national health crisis, the IRS postponed the usual April 15 tax filing deadline to July 15. This extension also applies to payment of tax liability on a 2019 return. What's more, you can still obtain the automatic sixmonth filing extension by filing a request on Form 4868. This enables you to file your 2019 return as late as October 15. Caveat: This second extension does NOT extend the due date for paying tax beyond July 15.

Spread out estimated tax. The extension of "Tax Day" for 2019 returns also applies

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They can now also take until July 15 to file and pay tax on a 2019 return. In addition, note that members of the military qualify for an extra 180 days for tax filing if they are serving in a combat zone or are deployed outside the U.S. while participating in a contingency operation.

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