CPA

Practice Advisor

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faced various forms of natural disasters for which the IRS has granted additional time to file.

Isaac M. O'Bannon • Oct. 16, 2023

Form 4868

Department of the Treasury Internal Revenue Service (99)

Application for Automatic Extra To File U.S. Individual Incon

There are three ways to request an automatic extension of time to file a U.S. individual income tax return.

- You can file Form 4868 electronically by accessing IRS e-file using your home computer or by using a tax professional who uses e-file.
- You can pay all or part of your estimate of income tax due using a credit or debit card.
- 3. You can file a paper Form 4868.

The first two options are discussed under IRS *e-file*, next. Filing a paper Form 4868 is discussed later on this page.



It's Convenient, Safe, and Secure

IRS e-file is the IRS's electronic filing program. You can get an



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October 16 is this year's deadline for taxpayers who requested additional time to file their taxes. Automatic extensions are available to virtually anyone who request it. This is often necessary for taxpayers who are still waiting on some documents before

they can file their returns. However, taxes expected to be owed were required to be

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- to file.
- Those affected by flooding in Vermont. They have until Nov. 15, 2023, to file.
- Taxpayers affected by recent natural disasters including those impacted by the recent Maui fires and hurricane Idalia in parts of Florida, South Carolina and Georgia. Those in the counties of Maui, Hawaii, and many counties in Florida, South Carolina and Georgia have until Feb. 24, 2024, to file various individual and business tax returns. This list continues to be updated regularly. Taxpayers potentially affected by recent storms should visit the disaster relief page on IRS.gov for the latest information.
- Members of the military and others serving in a combat zone. They typically have 180 days after they leave the combat zone to file returns and pay any taxes due.

IRS Free File is available through Oct. 16 and lets qualified taxpayers prepare and file federal income tax returns online using guided tax preparation software. It's available to any person or family with an adjusted gross income (AGI) of \$73,000 or less in 2022. Taxpayers can use IRS Free File to claim the Child Tax Credit, the Earned Income Tax Credit, and other important credits. IRS Free File Fillable Forms is available for taxpayers whose 2022 AGI was greater than \$73,000 and are comfortable preparing their own tax return.

Tax Assistant tool. Additionally, taxpayers can view tax information in several languages by clicking on the "English" tab located on the IRS.gov home page.

The IRS Online Account feature provides information to help taxpayers file an accurate return including AGI amounts from last year's return, estimated tax payment amounts and refunds applied as a credit.

Taxpayers can file anytime and schedule their federal tax payments up to the Oct. 16

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checking or savings account for free and schedule payments up to 365 days in advance. An IRS Online Account is needed, however, to use IRS Direct Pay.

- Pay by card. Payments can be made with a credit card, debit card or a digital wallet option. These are available through a payment processor. The payment processor, not the IRS, charges a fee for this service.
- IRS2Go. The IRS2Go mobile app provides access to mobile-friendly payment options, including Direct Pay and debit or credit card payments.
- Electronic Federal Tax Payment System (EFTPS). Convenient, safe and easy, EFTPS allows for payments online or by phone using the EFTPS Voice Response System. EFTPS payments must be scheduled by 8 p.m. ET at least one calendar day before the tax due date.

Income Tax • IRS • Taxes

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