



Extensions of time to file tax returns; some taxpayers instantly qualify

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WASHINGTON — Taxpayers requesting an [extension](#) will have until Monday, Oct. 17, 2022, to file a return. Not everyone has to ask for more time, however. Disaster victims, taxpayers serving in combat zones and those living abroad automatically have longer to file.

An extension of time to file will also automatically process when taxpayers pay all or part of their taxes electronically by this year's original due date of April 18, 2022. Although taxpayers can file up to six months later when they have an extension, taxes are still owed by the original due date.

Here's more about those who get automatic extensions:

Disaster victims

[Victims](#) of the December 2021 tornadoes and flooding in Arkansas, Illinois, Kentucky and Tennessee have until May 16, 2022, to file their 2021 returns and pay any tax due, as do victims of Colorado wildfires and straight-line winds that began Dec. 30. In addition, victims of severe storms, flooding and landslides that began on Feb. 4 in Puerto Rico will have until June 15, 2022, to file and pay.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in a federally declared disaster area when at least one area qualifies for FEMA's Individual Assistance program. Ordinarily, this means that taxpayers need not contact the IRS to get disaster tax relief.

This relief also includes more time for making 2021 contributions to IRAs and other plans and making 2022 estimated tax payments. In some cases, relief is also available to people living outside the disaster area if, for example, they have a business located in the disaster area, have tax records located in the disaster area or are assisting in disaster relief. For details on all available relief, visit the [Around the Nation](#) page on IRS.gov.

Combat zone taxpayers

Military service members and eligible support personnel serving in a combat zone have at least 180 days after they leave the combat zone to file their tax returns and pay any tax due. This includes those serving in Iraq, Afghanistan and other combat zones. A complete list of designated combat zone localities can be found in [Publication 3, Armed Forces' Tax Guide](#), available on IRS.gov.

Combat zone extensions also give affected taxpayers more time for a variety of other tax-related actions, including contributing to an IRA. Various circumstances affect the exact length of the extension available to taxpayers. Details, including examples illustrating how these extensions are calculated, are in the Extensions of Deadlines section in Publication 3.

Taxpayers outside the United States

U.S. citizens and resident aliens who live and work outside the U.S. and Puerto Rico have until June 15, 2022, to file their 2021 tax returns and pay any tax due.

The special June 15 deadline also applies to members of the military on duty outside the U.S. and Puerto Rico who do not qualify for the longer combat zone extension. Affected taxpayers should attach a statement to their return explaining which of these situations apply.

Though taxpayers abroad get more time to pay, interest -- [currently](#) at the rate of 4% per year, compounded daily -- applies to any payment received after this year's April 18 deadline. For more information about the special tax rules for U.S. taxpayers abroad, see [Publication 54, Tax Guide for U.S.](#)



[Citizens and Resident Aliens Abroad](#), on IRS.gov.

Everyone else

Taxpayers who don't qualify for any of these three special situations can still get more time to file by submitting a request for an automatic extension. This will extend their filing deadline until Oct. 17, 2022. But because this is only a tax-filing extension, their 2021 tax payments are still due by April 18.

An easy way to get the extra time is through IRS [Free File](#) on IRS.gov. In a matter of minutes, anyone, regardless of income, can use this free service to electronically [request an extension](#) on [Form 4868](#). To get the extension, taxpayers must estimate their tax liability on this form.

Another option is to pay electronically and get a tax-filing extension. The IRS will automatically process an extension when a taxpayer selects Form 4868 and makes a full or partial federal tax payment by the April 18 due date using their [Online Account](#), [Direct Pay](#), the [Electronic Federal Tax Payment System \(EFTPS\)](#) or a [debit, credit card or digital wallet](#). Under this option, there is no need to file a separate Form 4868. Taxpayers must register for EFTPS before using. Electronic payment options are available at IRS.gov/payments.

The deadline to submit 2021 tax returns or an extension to file and pay tax owed this year falls on April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia. Taxpayers in Maine or Massachusetts have until April 19, 2022, to file their returns due to the Patriots' Day holiday in those states.