

The Virgin Islands Consortium

People With Special Circumstances Get Extra Time To File 2017 Taxes

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The Internal Revenue Service today reminded taxpayers that they may request an extension of time to file their tax return, but certain taxpayers get extra time without asking. The IRS said nearly 14 million taxpayers are expected to get an extension this filing season.

Anyone can receive a six-month extension to file their tax return by using Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. Even with an extension, taxpayers should remember that the extension does not affect any tax they owe. Tax payments are due on or before the April 17 tax deadline.

Taxpayers who are victims of Hurricane Maria in Puerto Rico and the Virgin Islands, members of the military serving in a combat zone and Americans living and working abroad get extra time to both file their tax returns and pay any taxes due. Here are details on each of these special tax-relief provisions.

Victims of natural disasters

Victims of Hurricane Maria in the U.S. Virgin Islands and in the Commonwealth of Puerto Rico have until June 29, 2018, qualify for more time to file their tax returns and pay any taxes due. The June 29 due date also applies to taxpayers who are victims of Tropical Storm Gita in American Samoa.

Taxpayers affected by the California wild-fires, flooding, mudflows and debris flows in parts of southern California have until April 30, 2018, to file and pay. This relief also includes additional time for making a 2017 IRA contribution, making estimated tax payments, and filing payroll and excise tax returns and corporate income tax returns originally due or on extension during the relief period. It also applies to tax-exempt organizations required to file Form 990 series returns with a deadline falling during this period.

For details on available tax relief and information on how to take advantage of it, visit the Around the Nation page on [IRS.gov](https://www.irs.gov) or see IRS Publication 976, Disaster Relief.

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 taxes 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](https://www.irs.gov).

Combat zone extensions 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 any given taxpayer. Details, including examples illustrating how these extensions are calculated, can be found 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, 2018, to file their 2017 tax returns and pay any taxes 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. Attach a statement to the tax return explaining which of these situations applies.

Though taxpayers abroad get more time to pay, keep in mind that interest, currently at the rate of five percent per year, compounded daily, applies to any payment received after April 17. 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](https://www.irs.gov). Everyone else

Taxpayers who don't qualify for any of these three special situations can still get more time to file, but need to ask for it. Automatic extensions give people until Oct. 15, 2018, to file; tax payments, however, are still due on or before April 17, 2018.

An easy way to get the extra time to file is through 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 and pay any amount due.

Another option for taxpayers is to pay electronically and get an extension of time to file. The IRS will automatically process an extension when taxpayers select Form 4868 and they are making a full or partial federal tax payment using Direct Pay, Electronic Federal Tax Payment System or a debit or credit card by the April due date. There is no need to file a separate Form 4868 when making an electronic payment and indicating it is for an extension. Electronic payment options are available at [IRS.gov/payments](https://www.irs.gov/payments).