

Update on 2010 Tax Deadlines

Regular Due Date: April 18, 2011

April 18, 2011 is the regular due date to file and pay 2010 taxes (normally it would be April 15th, but this year Emancipation Day, a recognized holiday in the District of Columbia, falls on April 15th, so the tax deadline was extended to the next business day).

Combat Zone/Contingency Operation 180 Day Extension

If you deployed to a combat zone, qualified hazardous duty area, direct support area, or a contingency operation, you will receive an automatic 180-day extension from the last day you serve in that area plus the number of days remaining to file before you entered the area. This extension covers filing and paying tax. No interest will accrue on any owed tax. Presently, neither Operation Tomodachi nor Operation Odyssey Dawn/New Odyssey qualify.

Automatic 2 Month Extension: June 15, 2011

If you do not qualify for the 180-day automatic extension, but are a military member serving outside the United States, including permanently assigned to Japan, temporary duty to Japan, participating in Operation Tomodachi, or Operation Odyssey Dawn/New Odyssey, or you are a U.S. citizen or resident living outside the United States whose main place of work is outside the United States, you will receive an automatic 2-month extension to file and pay 2010 taxes. If you qualify for the 2-month extension, you will still be eligible for the extension even if you are physically present in the United States or Puerto Rico on April 18, 2011.

This extension means you have to file and pay any owed tax by June 15, 2011. However, if you owe tax, you will be subject to accrued interest from the regular filing date of April 18, 2011.

If you are married and file a joint return, either spouse may qualify for the extension, but if you file separately each spouse must separately qualify. To use the extension you must attach a statement to your return explaining which situation qualifies you for the extension. If you file at a military tax center, the tax preparer can enter the explanation on your electronic return.

6 month extension: October 17, 2011

A 6-month extension to file but not to pay any tax owed is available for any taxpayer who cannot file by the regular April 18, 2011 due date. Simply file a Form 4868, available at <http://www.irs.gov/pub/irs-pdf/f4868.pdf>. You will have until October 17, 2011 to file but must pay any owed tax by the regular due date of April 18, 2011 or face penalties and interest charges.

Those who qualify for the automatic 2 month extension but need more time to file may also request an additional 4 months to file by sending a Form 4868 to the IRS and checking block 8, "out of the country." You will also have until October 18, 2011 to file, but payment is still due on June 15, 2011, and if tax was owed, the interest will accrue from the regular due date of April 18, 2011.