

IRS Tax Tip 2006-66
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LAST MINUTE PAYMENT AND FILING TIPS

Please Note: The content of Tax Tips (published on IRS.gov) relates to general taxpayers. [Special rules](#) apply to IRS employees. Employees must file and pay taxes on time and accurately. If you don't meet these obligations, you can be disciplined and even lose your job.

If you're trying to beat the tax deadline, there are several options for last-minute help:

1. Receive a six-month extension of time to file using Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
2. Payment options are available to taxpayers having trouble paying their tax bill
3. Download forms and publications at IRS.gov

The extension will give you extra time to get the paperwork to the IRS, but it does not extend the time you have to pay any tax due. You have to make an accurate estimate of any tax due and pay at least 90 percent when you request an extension. You will owe interest on any amounts not paid by the April deadline.

You can also e-file an extension request using tax preparation software on your own computer or by going to a tax preparer.

If your return is completed but you are unable to pay the tax due, do not request an extension. File your return on time and pay as much as you can. The IRS will send you a bill or notice for the balance due and will charge interest and penalties only on the unpaid balance.

If you cannot pay the full amount due with your return, you can ask to make monthly installment payments for the full or a partial amount. You can request an installment agreement by completing Form 9465, Installment Agreement Request, either when you file the return or when you later get a bill from the IRS.

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