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When Do I Have to File My Taxes?

April 17, 2006, is the due date for filing your 2005 income tax return if you use the calendar year. For a quick view of due dates for filing a return with or without an extension of time to file, see "Table" below.

Table: When to File Your 2005 Return

	For Most Taxpayers	For Certain Taxpayers Outside the U.S.
No extension requested	April 17, 2006	June 15, 2006
Automatic extension	October 16, 2006	October 16, 2006
Form 4868 filed, or credit card payment made		

If you use a fiscal year (a year ending on the last day of any month except December, or a 52-53-week year), your income tax return is due by the 15th day of the 4th month after the close of your fiscal year.

When the due date for doing any act for tax purposes--filing a return, paying taxes, etc.--falls on a Saturday, Sunday, or legal holiday, the due date is delayed until the next business day (such as this year's [April 18, 2005 due date](#) for 6 eastern states because of the Patriot's Day holiday).

Filing on Time

Your paper return is filed on time if it is mailed in an envelope that is properly addressed, has enough postage, and is postmarked by the due date. If you send your return by registered mail, the date of the registration is the postmark date. The registration is evidence that the return was delivered. If you send a return by certified mail and have your receipt postmarked by a postal employee, the date on the receipt is the postmark date. The postmarked certified mail receipt is evidence that the return was delivered.

Private Delivery Services. If you use a private delivery service designated by the IRS to send your return, the postmark date generally is the date the private delivery service records in its database or marks on the mailing label. The private delivery service can tell you how to get written proof of this date.

Electronically Filed Returns

If you use IRS *e-file*, your return is considered filed on time if the authorized electronic return transmitter postmarks the transmission by the due date. An authorized electronic return transmitter is a participant in the IRS *e-file* program that transmits electronic tax return information directly to the IRS.

The electronic postmark is a record of when the authorized electronic return transmitter received the transmission of your electronically filed return on its host system. The date and time in your time zone controls whether your electronically filed return is timely.

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NEED TO FIND AN AFFORDABLE,
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