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There are no IRS requirements for taxpayers to be eligible to file for an income tax extension. The IRS doesn't even require you to give a reason for wanting the extension. That said, all tax extensions must be approved and accepted by the IRS. The IRS matches the information submitted with the extension and compares that information with what they have on file for you.

The vast majority of rejections are due to taxpayers submitting data that doesn't match up to IRS records so please be thoughtful when entering your information.