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Does the IRS need to know why I'm filing an extension?

Jared - 2020-07-20 - [Tax Extensions](#)

No! This is one of the most common misconceptions about tax extensions. The IRS will grant you a six-month extension, no questions asked, as long as you fill out the correct form on time (that's Form 4868 for individual income tax extensions, and Form 7004 for businesses).