

IRS News Release

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Form 4136 Revised; Some Farmers, Fishermen Have Until March 10 to E-File, IRS Says

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WASHINGTON — Agricultural industry taxpayers, farmers and fishermen, who electronically file Form 1040 returns with [Form 4136](#), Credit for Federal Tax Paid on Fuels, must wait until March 3 to e-file the newly-revised Form 4136.

Normally, 1040 filers who are farmers or fishermen are not required to make an estimated tax payment if they file their return and pay all taxes due by March 1. But this year, because March 1 falls on a Saturday, the date extends to Monday, March 3. For eligible farmers and fishermen who attach Form 4136 to their Form 1040, the return will be considered timely filed with all tax paid if the return is e-filed and accepted on or before March 10 and all tax due is paid on or before March 10.

This delay does not affect farmers and fishermen who are not attaching Form 4136. Likewise, paper filers, whether or not they are attaching Form 4136, are also not eligible for the extra time.

Form 4136 has been updated to reflect changes relating to the Leaking Underground Storage Tank tax, which was part of the Tax Technical Corrections Act of 2007, enacted Dec. 29.

The late-December enactment means that reporting procedures for this law change were not incorporated into tax-preparation software or IRS forms. For that reason, people using tax software should check with their provider for updates that include the revised Form 4136.

Similarly, the IRS is now updating its systems and expects to begin accepting electronically-filed returns that include Form 4136 by March 3. The paper Form 4136 is now being accepted, but the IRS reminds affected taxpayers to consider filing electronically, which greatly reduces errors and speeds refunds.

IRS estimates this delay affects approximately 77,000 farmers and fishermen who electronically file Form 1040 with Form 4136 in the early weeks of the filing season. [Publication 505](#), Tax Withholding and Estimated Tax, has more information on the special estimated tax rules for farmers and fishermen.