



[Knowledgebase](#) > [Tax Extensions](#) > [What is the late payment penalty if I do not pay any outstanding tax balance when I file my tax extension?](#)

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The IRS' late payment penalty is 0.5% of the taxes not paid, charged per month, up to a maximum of 25%. For example, if you have \$2,000 of unpaid taxes, the IRS may charge you \$10 per month as a late payment penalty.