

## Breaking Tax News - IRS Extends April 15 Payment and Filing Due Date For Gift Taxes Because of COVID-19 Emergency

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March 29, 2020 John Collins, Jamie Carter, J. Mitchell Miller

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**PRACTICES** Tax-Exempt Organizations and Private Foundations, Trust and Estate Administration, Family Office, Family Wealth and Estate Planning, Private Clients and Estate Planning, Tax

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The IRS issued Notice 2020-20 on March 27, 2020, thereby superseding certain provisions of Notice 2020-18 related to filing and paying gift taxes ([see our prior coverage here](#)). Notice 2020-20 extends the special three-month deadline deferral for federal income tax payments and federal income tax returns that are due on April 15, 2020 to federal gift and generation-skipping transfer tax payments and federal gift and generation-skipping transfer tax returns that are due on April 15, 2020.

This relief applies to all taxpayers (i.e., an individual, trust, estate, partnership, association, company, or corporation), without requiring the filing of Form 8892 -- Application for Automatic Extension of Time to File Form 709 and/or Payment of Gift/Generation-Skipping Transfer Tax. However, taxpayers may choose to file Form 8892 by July 15, 2020 (the three-month deferral period) to obtain an extension to file Form 709 United States Gift (and Generation-Skipping Transfer) Tax Return by October 15, 2020. Any federal gift and generation-skipping transfer tax payments postponed by Notice 2020-20 will still be due on July 15, 2020.

Notice 2020-20 did NOT (i) grant an extension of time to file and pay estate tax returns, (ii) grant an extension of time to file and pay income tax returns for non-calendar year taxpayers, and (iii) grant an extension of time to file informational returns (such as Forms 990 or 990-PF required to be filed by certain charitable organizations).

We recommend you contact your tax advisors to determine whether you will need to take any action to obtain an extension for any upcoming returns (and taxes) that may be due and keep up to date with additional deferrals issued by the IRS.