

Breaking Tax News for 3/21/2020 - IRS Extends April 15 Payment and Filing Due Date Because of the COVID-19 Emergency

March 21, 2020 Michael DePompei, Kenneth Bezozo, Sam Lichtman, Lauren White

PRACTICES Tax

New information is available since this alert was published. [See our 3/29/2020 alert here for updated information.](#)

In IRS Notice 2020-18, the IRS extended the deadline for specified U.S. federal income tax payments and federal income tax returns due April 15, 2020 to July 15, 2020. IRS Notice 2020-18 supersedes IRS Notice 2020-17 which only extended the deadline for specified tax payments ([see our prior coverage here](#)).

The extension applies to any person with a federal income tax payment and/or federal income tax return due April 15, 2020. The term “person” generally includes an individual, a trust, estate, partnership, association, company, or corporation.

The federal income tax payments to which the extension applies are (1) federal income tax payments (including payments of tax on self-employment income) due on April 15, 2020, with respect to a taxpayer’s 2019 taxable year, and (2) federal estimated quarterly income tax payments (including payments of tax on self-employment income) due on April 15, 2020, with respect to a taxpayer’s 2020 taxable year. There is no limit on the amount of federal income tax payments that can be extended until July 15, 2020. (In the prior IRS Notice 2020-17, there were specific limits on the amount of payments that were covered by the extension.)

The federal income tax returns to which the extension applies are federal income tax returns that are due on April 15, 2020 with respect to a taxpayer’s 2019 taxable year. The extension is automatic, and no form needs to be filed to obtain this extension.

This extension does not apply to the payment or deposit of any other type of federal tax or the filing of any other federal tax return or information return. Also, federal income tax payments and federal income tax returns that are due on any date other than April 15, 2020 are not covered by IRS Notice 2020-18 and are not similarly extended.

Payments and tax returns that qualify for the extension which are made or filed by July 15, 2020 are not subject to any interest, penalty, or addition to tax for the failure to timely pay or file. If payments or returns that are extended are not made or filed by July 15, 2020, interest, penalties, and additions to tax with respect to such payments or returns will begin to accrue on July 16, 2020.

PLEASE BE AWARE: Similar actions are in process in numerous states and vary on a state-by-state basis. Readers are urged to determine the actions taken in their state on an individual basis.