The IRS Amends COVID-19 Relief to Add Additional Time-Sensitive Actions

June 11, 2020

Previously, IRS Notice 2020-23 extended the due dates for certain tax payments, filings, and other ?ÃÂ£Time-Sensitive Actions?ÃÂ¥ that would ordinarily fall on or after April 1, 2020 through July 14, 2020 to July 15, 2020. See our prior blog post on Notice 2020-23 **here**. The IRS recently issued Notice 2020-35 to make additional Time-Sensitive Actions eligible for relief. For example, under this new guidance, an employer that receives a compliance statement issued under the voluntary correction program (VCP) component of the Employee Plans Compliance Resolution System (EPCRS) with a 150-day deadline to implement all corrective actions that ends between April 1, 2020 through July 14, 2020 has until July 15, 2020 to implement the corrections. A full list of the Time-Sensitive Actions is included in Section III.B of Notice 2020-35, which is available **here**.

© 2026 Haynes and Boone, LLP