

CORONAVIRUS

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IRS Postpones Additional Tax Filing Deadlines in Response to COVID-19 Pandemic

The Internal Revenue Service (“IRS”) has broadened the scope of taxpayers who ordinarily would have been required to meet a filing or payment federal tax deadline between April 1, 2020 and July 15, 2020. Those taxpayers now qualify for an automatic, interest and penalty-free extension to July 15, 2020. The extended deadline includes second quarter federal estimated tax payments that would have been due on June 15, 2020.

Due to the coronavirus pandemic and the resulting national emergency declared by President Trump, on April 9, 2020, the IRS published Notice 2020-23, which expanded upon the relief provided in IRS Notices 2020-18 and 2020-20 regarding the tax-filing and payment deadline for federal income tax returns and payments due on April 15, 2020. Notice 2020-23 broadens the scope of those taxpayers affected by the pandemic by defining “Affected Taxpayers” as those with a federal tax filing obligation on or after April 1, 2020 and before July 15, 2020. The tax-filing deadline for an Affected Taxpayer is automatically postponed to July 15, 2020 and thus no action is required on the part of an Affected Taxpayer to obtain such extension. The due dates to file an extension for Affected Taxpayers are also automatically postponed until July 15, 2020, but extension due dates will not go beyond their regulatory extension date and extensions will not postpone payments of federal income tax beyond July 15, 2020. For example, an individual who wishes to file an extension on their federal individual income tax

return may file for an extension by July 15, 2020, but the due date for such return remains October 15, 2020 and federal income tax is still due on July 15, 2020.

Affected Taxpayers can also defer any amount of federal income tax payments that are due on their original due date interest and penalty-free until July 15, 2020. Treasury Secretary Mnuchin encouraged taxpayers to file tax returns as they normally would to ensure taxpayers receive refunds, if applicable. Additionally, any amount of federal estimated income tax payments that are due on April 15, 2020 can be deferred until July 15, 2020, interest and penalty-free. Notice 2020-23 also clarified the due date for federal quarterly estimated tax payments that were due on June 15, 2020 by extending such payment deadline to July 15, 2020.

Other tax issues, such as state and local tax filings, are being considered by the appropriate government agencies.

Blank Rome's [Coronavirus Task Force](#) is continuing to monitor this crisis and will provide further updates for taxpayers as they become available.

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