

## Federal Tax Day - Current, I.1, IRS and Treasury Extend Due Date for Additional Filings and Payment Obligations (Notice 2020-23; IR-2020-66), (Apr. 10, 2020)

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The Treasury Department and IRS are providing additional relief to taxpayers, postponing until July 15, 2020, a variety of tax form filings and payment obligations that are due between April 1, 2020 and July 15, 2020. Associated interest, additions to tax, and penalties for late filing or late payment will be suspended until July 15, 2020. Additional time to perform certain time-sensitive actions during this period is also provided. This notice also postpones due dates with respect to certain government acts and postpones the application date to participate in the Annual Filing Season Program. This notice expands upon the relief provided in [Notice 2020-18](#), I.R.B. 2020-15, 590, and [Notice 2020-20](#), I.R.B. 2020-16.

### Relief Measures

- **Taxpayers Affected by COVID-19 Emergency.** Any person (as defined in [Code Sec. 7701\(a\)\(1\)](#)) with a federal tax payment obligation specified in the notice, or a federal tax return or other form filing obligation specified in the notice, which is due to be performed (originally or pursuant to a valid extension) on or after April 1, 2020, and before July 15, 2020, is affected by the COVID-19 emergency for purposes of the relief described in section III of this notice.
- **Postponement of Due Dates.** For an affected taxpayer with respect to specified filing and payment obligations, the due date for filing specified forms and making specified payments is automatically postponed to July 15, 2020. This relief is automatic; affected taxpayers do not have to call the IRS or file any extension forms, or send letters or other documents to receive this relief. However, affected taxpayers who need additional time to file may choose to file the appropriate extension form by July 15, 2020, to obtain an extension to file their return, but the extension date may not go beyond the original statutory or regulatory extension date.
- **Specified Time-Sensitive Actions.** Affected taxpayers also have until July 15, 2020, to perform all specified time-sensitive actions, that are due to be performed on or after April 1, 2020, and before July 15, 2020. This relief includes the time for filing all petitions with the Tax Court, or for review of a decision rendered by the Tax Court, filing a claim for credit or refund of any tax, and bringing suit upon a claim for credit or refund of any tax.
- **Due Dates with Respect to Certain Government Acts.** This notice also provides the IRS with additional time to perform the time-sensitive actions described in [Reg. §301.7508A-1\(c\)\(2\)](#). Due to the COVID-19 emergency, IRS employees, taxpayers, and other persons may be unable to access documents, systems, or other resources necessary to perform certain time-sensitive actions due to office closures or state and local government executive orders restricting activities.
- **Annual Filing Season Program.** Under [Rev. Proc. 2014-42](#), I.R.B. 2014-29, 192, applications to participate in the Annual Filing Season Program for the 2020 calendar year must be received by April 15, 2020. The 2020 calendar year application deadline is postponed to July 15, 2020.

### Specified Forms and Payments

The filing and payment obligations covered by this notice include the following:

- Individual income tax payments and return filings on [Form 1040](#), [Form 1040-SR](#), [Form 1040-NR](#), [Form 1040-NR-EZ](#), [Form 1040-PR](#), and [Form 1040-SS](#).

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- Calendar year or fiscal year corporate income tax payments and return filings on [Form 1120](#), [Form 1120-C](#), [Form 1120-F](#), [Form 1120-FSC](#), [Form 1120-H](#), [Form 1120-L](#), [Form 1120-ND](#), [Form 1120-PC](#), [Form 1120-POL](#), [Form 1120-REIT](#), [Form 1120-RIC](#), [Form 1120-S](#), and [Form 1120-SF](#).
- Calendar year or fiscal year partnership return filings on [Form 1065](#) and [Form 1066](#).
- Estate and trust income tax payments and return filings on [Form 1041](#), [Form 1041-N](#), and [Form 1041-QFT](#).
- Estate and generation-skipping transfer tax payments and return filings on [Form 706](#), [Form 706-NA](#), [Form 706-A](#), [Form 706-QDT](#), [Form 706-GS\(T\)](#), [Form 706-GS\(D\)](#), [Form 706-GS\(D-1\)](#), and [Form 8971](#).
- Gift and generation-skipping transfer tax payments and return filings on [Form 709](#) that are due on the date an estate is required to file [Form 706](#) or [Form 706-NA](#).
- Estate tax payments of principal or interest due as a result of an election made under [Code Secs. 6166](#), [6161](#), or [6163](#) and annual recertification requirements under [Code Sec. 6166](#).
- Exempt organization business income tax and other payments and return filings on [Form 990-T](#).
- Excise tax payments on investment income and return filings on [Form 990-PF](#) and return filings on [Form 4720](#).
- Quarterly estimated income tax payments calculated on or submitted with [Form 990-W](#), [Form 1040-ES](#), [Form 1040-ES \(NR\)](#), [Form 1040-ES \(PR\)](#), [Form 1041-ES](#), and [Form 1120-W](#).

[Notice 2020-18](#), I.R.B. 2020-15, 590, and [Notice 2020-20](#), I.R.B. 2020-16 are amplified. [Rev. Proc. 2014-42](#), I.R.B. 2014-29, 192, is modified, applicable for calendar year 2020.

[Notice 2020-23](#)

[IR-2020-66](#)

Other References:

[Code Sec. 6081](#)

CCH Reference - FINH ¶20,345.30

CCH Reference - FINH ¶20,355.60

CCH Reference - FINH ¶20,385.20

[Code Sec. 6161](#)

CCH Reference - FINH ¶20,585.35

CCH Reference - FINH ¶20,595.15

CCH Reference - FINH ¶20,601.01

[Code Sec. 7508A](#)

CCH Reference - 2020FED ¶42,687C.20

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CCH Reference – [TRC FILEIND: 21,152](#)

CCH Reference – [TRC FILEBUS: 6,102.05](#)