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IRS extends more tax deadlines to cover individuals, trusts, estates corporations and others

IR-2020-66

WASHINGTON — To help taxpayers, the Department of Treasury and the Internal Revenue Service announced today that Notice 2020-23 extends additional key tax deadlines for individuals and businesses.

Last month, the IRS announced that taxpayers generally have until July 15, 2020, to file and pay federal income taxes originally due on April 15. No late-filing penalty, late-payment penalty or interest will be due.

Today's notice expands this relief to additional returns, tax payments and other actions. As a result, the extensions generally now apply to all taxpayers that have a filing or payment deadline falling on or after April 1, 2020, and before July 15, 2020. Individuals, trusts, estates, corporations and other non-corporate tax filers qualify for the extra time. This means that anyone, including Americans who live and work abroad, can now wait until July 15 to file their 2019 federal income tax return and pay any tax due.

Extension of time to file beyond July 15

Individual taxpayers who need additional time to file beyond the July 15 deadline can request an extension to Oct. 15, 2020, by filing Form 4868 through their tax professional, tax software or using the Free File link on IRS.gov. Businesses who need additional time must file Form 7004. An extension to file is not an extension to pay any taxes owed. Taxpayers requesting additional time to file should estimate their tax liability and pay any taxes owed by the July 15, 2020, deadline to avoid additional interest and penalties.

Estimated Tax Payments

Besides the April 15 estimated tax payment previously extended, today's notice also extends relief to estimated tax payments due June 15, 2020. This means that any individual or corporation that has a quarterly estimated tax payment due on or after April 1, 2020, and before July 15, 2020, can wait until July 15 to make that payment, without penalty.

2016 unclaimed refunds – deadline extended to July 15

For 2016 tax returns, the normal April 15 deadline to claim a refund has also been extended to July 15, 2020. The law provides a three-year window of opportunity to claim a refund. If taxpayers do not file a return within three years, the money becomes property of the U.S.

Treasury. The law requires taxpayers to properly address, mail and ensure the tax return is postmarked by the July 15, 2020, date.

IRS.gov assistance 24/7

IRS live telephone assistance is currently unavailable due to COVID-19. Normal operations will resume when possible. Tax help is available 24 hours a day on IRS.gov. The IRS website offers a variety of online tools to help taxpayers answer common tax questions. For example, taxpayers can search the [Interactive Tax Assistant](#), [Tax Topics](#), [Frequently Asked Questions](#), and [Tax Trails](#) to get answers to common questions. Those who have already filed can check their refund status by visiting [IRS.gov/Refunds](#).

Overview of Extensions Granted in Notice 2020-23		
Type of Tax Return	Form ¹	2020 Deadline
Individual/married tax return & payments	Form 1040, 1040-SR, 1040-NR, 1040-NR-EZ, 1040-PR, 1040-SS	7/15/2020
Trust & estate tax return & payment	Form 1041, 1041-N, 1041-QFT	7/15/2020
Partnership Returns	Form 1065; Form 1066	07/15/20
Corporation tax return & payments	Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-S, 1120-SF	7/15/2020
United States Estate and Generation-Skipping Transfer Tax Return & payment	Form 706; 706-NA, 706-A, 706-QDT, 706-GS(T), 706-GS(D), 706-GS(D-1)	7/15/2020
Form 706 pursuant to Rev. Proc. 2017-34	Form 706	7/15/2020
Information Regarding Beneficiaries Acquiring Property from a Decedent	Form 8971	7/15/2020
United States Gift and Generation-Skipping Transfer Tax Return and payment	Form 709	7/15/2020
Exempt Organization Business Income Tax Return & payment	Form 990-T	7/15/2020
Excise tax payments on investment income & payment	Form 990-PF; Form 4720	7/15/2020
Quarterly Estimated Income Tax Payments & payments	Form 990-W; Form 1040-ES; 1040-ES (NR), 1040-ES (PR); Form 1041-ES; Form 1120-W	7/15/2020
Return of Organization Exempt from Income Tax ²	Form 990	7/15/2020
Annual Return/Report of Employee Benefit Plan ²	Form 5500	7/15/2020

¹ - This relief includes not just the filing of specified Forms, but also all schedules, returns, and other forms that are filed as attachments to specified forms or are required to be filed by the due date of Specified Forms

² - This relief comes through Rev. Proc. 2018-58 for affected taxpayers with a time sensitive which is due to be performed on or after April 1, 2020.

NOTE: The above list is not intended to be all inclusive. Rev. Proc. 2018-58 provides other disaster-related relief for time-sensitive actions and elections.

<https://www.irs.gov/pub/irs-drop/rp-18-58.pdf>