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April 10, 2020

IRS Extends More Payment, Filing Deadlines

The IRS has announced a sweeping expansion of the types of forms and payments that taxpayers will now have additional time to complete as a result of the coronavirus crisis.

The guidance ([Notice 2020-23](#)), issued on April 9, answered numerous questions that had continued to swirl since Treasury first announced the extensions in March. Originally, the delay only applied to payments and forms due on April 15. Under the new guidance, most items due from April 15 up to July 15 will now enjoy the automatic extension until July 15.

This approach corrects at least one chronological oddity involving taxpayers who were previously required to make second quarter estimated tax payments in June, but under previous guidance had been granted a delay until July 15 for their first quarter estimated payments. Now both payments will be due on July 15.

In addition, the new notice makes clear that the extension applies not only to the specified forms, but also to “all schedules, returns, and other forms that are filed as attachments to Specified Forms,” including information returns such as Forms 5471, 5472, and 8858, as well as to any elections that are required to be made on a form or attachment.

The notice also gives taxpayers additional time to file Tax Court petitions, file refund claims, and bring refund suits. However, the extension does not apply to any deadline that expired before April 1, 2020.

For questions, please contact a member of our [Tax team](#).