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Treasury Moves Return Filing Deadline to July 15

March 23, 2020

On March 20, 2020, the US Department of the Treasury extended the deadline for filing 2019 federal income tax returns to coincide with the extended deadline for making federal income tax payments. Accordingly, the due date for filing federal income tax returns due on April 15, 2020, is now July 15, 2020.

As we previously reported, on March 18, 2020, Treasury and the Internal Revenue Service issued Notice 2020-17, extending the time for making payments of federal income taxes due on April 15, 2020, to July 15, 2020. That notice did not provide an extension for the filing of federal income tax returns and imposed certain caps on the amount of payments that could be postponed. Two days later, Treasury and the IRS expanded the relief and issued Notice 2020-18.

Notice 2020-18 supersedes Notice 2020-17 and provides that the due date for filing federal income tax returns and making payments of federal income taxes due on April 15, 2020, is automatically extended to July 15, 2020. A taxpayer need not apply for an automatic extension of time to file to obtain the relief provided in the notice. Notice 2020-18 also removes the limitations on the amount of federal income taxes that may be postponed from April 15 to July 15.

The three-month extension provided in Notice 2020-18 applies only to (1) federal income tax returns and payments of federal income taxes (including payments of tax on self-employment income) due on April 15, 2020, for a taxpayer's 2019 tax year and (2) federal estimated income tax payments (including payments of tax on self-employment income) due on April 15, 2020, for a taxpayer's 2020 tax year. The notice states that the extension does not apply to the payment or deposit of any other type of federal tax or the filing of any federal information return.

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