

Tax filing deadline extended due to COVID-19

On March 20, 2020, the U.S. Treasury Department issued [Notice 2020-18](#), which replaced [Notice 2020-17](#) and implemented announcements by Steve Mnuchin of the U.S. Treasury Department that the tax filing deadline for U.S. federal income tax returns due on April 15, 2020 would be extended to July 15, 2020. Unlike Notice 2020-17, which only applied to certain taxpayers, Notice 2020-18 applies to all persons, including individuals, trusts, estates, partnerships, association, companies or corporations.

Notice 2020-18 grants a three-month extension to the April 15 due date with respect to filing U.S. federal income tax returns and paying U.S. federal income taxes and self-employment taxes (i.e., the filing of U.S. federal income tax returns and the payment of U.S. federal income taxes and self-employment taxes that would otherwise have been due on April 15 are now due on July 15). Notice 2020-18 also provides a three-month extension to the April 15 due date with respect to the U.S. federal first quarter estimated income tax payment (including the payment of U.S. federal income tax on self-employment income) due on April 15 (i.e., U.S. federal estimated income tax payments that would otherwise have been due on April 15 are now due on July 15).

IRS FAQ's for extended deadline

The IRS has issued answers to FAQs with respect to Notice 2020-18:

1. If your U.S. federal income tax return for your fiscal year ending is due on April 15, 2020, whether that is the original due date or the due date on extension, your due date is postponed to July 15, 2020.
2. Notice 2020-18 does not apply to tax returns or payments due on a date other than April 15, 2020. Therefore, businesses that have filing due dates on May 15, June 15, or some other date are not granted an extension.
3. No extension is provided for taxes other than income taxes. For example, no extension is granted for payroll or excise taxes.
4. No extension is granted for informational returns.
5. The extension is automatic. No form needs to be submitted in order to receive an extension.
6. A taxpayer can obtain an extension from the July 15 due date. If an extension is requested, a taxpayer's tax return will be due October 15; however, an estimated payment would be due July 15.
7. If a taxpayer has filed their tax return (but not made a payment), the taxpayer can delay payment until July 15 without interest and penalties. After July 15, interest and penalties would begin accruing.
8. Second quarter estimated payments are still due on June 15, 2020.
9. Notice 2020-18 does not apply to state taxes.

State income tax deadlines

A number of states have provided guidance regarding their income tax filing and income tax payment deadlines. For example, California, Illinois, Maryland, Missouri and Virginia have provided some form of income tax filing and income tax payment extension.

With respect to Illinois, the Illinois Department of Revenue issued an [informational bulletin](#) regarding the deadline for taxpayers who file Illinois income tax returns and pay Illinois income taxes. Pursuant to the information bulletin, the April 15 due date with respect to filing Illinois income tax returns and paying Illinois income taxes is extended until July 15, 2020 for all individuals, trusts, and corporations. This relief is automatic and, thus, taxpayers do not need to file any additional forms or call the Illinois Department of Revenue to qualify.



No penalties or interest will begin to accrue until July 16, 2020; therefore, you will automatically avoid interest and penalties on the Illinois income taxes paid by July 15, 2020. To the extent a taxpayer fails to pay any unpaid Illinois income tax balance by July 15, 2020, penalties and interest will begin to accrue on any remaining unpaid Illinois income tax balance.

The extension for Illinois income tax payments and Illinois income tax returns does not apply to the 2020 Illinois estimated tax payments. Taxpayers are **still required** to pay their first and second quarter 2020 Illinois estimated tax payments due April 15 and June 15.

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