



IRS Extends More Tax Deadlines for COVID-19

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To help taxpayers, the Department of Treasury and the Internal Revenue Service (IRS) announced on April 9th that [Notice 2020-23 \(PDF\)](#) 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 and there is no cap on the amount of tax that can be deferred.

Notice 2020-23 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 15th to file their 2019 federal *income* tax return and pay any tax due.

Extension of Time to File Beyond July 15th

Individual taxpayers who need additional time to file beyond the July 15th deadline can still 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](#). *But remember, 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 15th deadline to avoid additional interest and penalties.

Estimated Tax Payments

Besides the April 15th estimated tax payment previously extended, *Notice 2020-23 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 15th

For 2016 tax returns, the normal April 15th 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 the property of the U.S. Treasury. The law requires taxpayers to properly address, mail, and ensure the tax return is postmarked by July 15, 2020.

IRS.gov Assistance Available 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](https://www.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](https://www.irs.gov/Refunds).

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About the Author: Mr. Fernandez focuses his practice on structuring and implementing estate and tax planning strategies for individuals and closely held businesses. His work includes assisting clients with all the legal and tax aspects of the formation and operation of various business entities, including proprietorships, partnerships, corporations, limited liability companies, and joint ventures. If you have any questions regarding this Client Alert, please contact Mr. Fernandez (afernandez@wispearl.com) or any one of Wisler Pearlstine's Private Client Services Department attorneys. We look forward to hearing from you.

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