

IRS Extends Income Tax Filing Deadline to July 15, 2020, and Removes Cap on Tax Payments Deferred to July 15, 2020

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On March 20, 2020, the IRS issued [Notice 2020-18](#), extending the April 15, 2020, due date for filing federal income tax returns and making federal income tax payments to July 15, 2020, for all affected taxpayers. IRS Notice 2020-18 supersedes [IRS Notice 2020-17](#), which was issued two days earlier, on March 18, 2020, and provided for a capped amount of federal income tax payments to be deferred until July 15, 2020. The new notice was issued after Congress urged the Treasury Department to extend the tax filing deadline until July 15.

The new notice automatically extends the due date to file federal income tax returns for 2019 and to make federal income tax payments. The extension is automatic, so there is no need to file an extension request with the IRS. Interest and penalties will begin to accrue after July 15, 2020. Taxpayers wishing to have an extension beyond July 15, 2020, must still file a formal extension request with the IRS by July 15, 2020.

The new notice also removes the previous limit on federal tax payments that may be deferred. The earlier notice provided for a cap of \$10 million for corporations and a cap of \$1 million for all other taxpayers.

The extension applies to individuals, trusts, estates, partnerships, associations, companies, and corporations with federal income tax payments (including payments of tax on self-employment income) and federal income tax returns due by April 15, 2020. The relief also applies to estimated federal income tax payments for 2020 due April 15.

Many states, including New York, have announced that they are extending their tax filing and payment deadlines in alignment with the IRS.

ATTACHMENTS

- [IRS Extends Income Tax Filing Deadline to July 15, 2020, and Removes Cap on Tax](#)

[Payments Deferred to July 15, 2020](#)

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