

IRS Postpones Virtually All Deadlines Until July 15, 2020, in Response to COVID-19

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In Notice 2020-23, the Internal Revenue Service further expanded relief for taxpayers in response to the Coronavirus (COVID-19) pandemic. Individuals, corporations, trusts, estates and other taxpayers that ordinarily would have had a filing, payment or other deadline between April 1, 2020, and July 15, 2020, now qualify for an extension.

IN DEPTH

Following President Trump's March 13, 2020, Emergency Declaration in response to the Coronavirus (COVID-19) pandemic, the Internal Revenue Service (IRS) provided relief for certain income tax payment and filing deadlines in Notices 2020-17, 2020-18 and 2020-20. Prior coverage of these notices can be found [here](#). The IRS has now further amplified the relief for taxpayers in [Notice 2020-23](#).

Notice 2020-23 grants virtually all individuals, corporations, trusts, estates and other taxpayers that ordinarily would have had a filing, payment or other tax deadline between April 1, 2020, and July 15, 2020, a filing and payment extension until July 15, 2020. The new extension applies to the second quarter estimated tax payments that would have been due on June 15, 2020, one month before the extended due date for first quarter payments. The Notice also postpones due dates for certain government acts and the application date for the Annual Filing Season Program.

The automatic extension to July 15, 2020, applies to "Specified Forms" and to "Specified Time-Sensitive Actions" due between April 1, 2020, and July 15, 2020. The relief covers all schedules, returns and other forms that are filed as attachments to the Specified Forms. Elections made on Specified Forms (or as an attachment to a Specified Form) will be timely made if filed by July 15, 2020.

Relief is also granted for Specified Time-Sensitive Actions, such as filing a petition with the Tax Court or requesting review of a decision rendered by the Tax Court, filing a claim for a credit or refund of any tax, or bringing suit upon a claim for credit or refund of any tax. An expansive set of actions listed in [Revenue Procedure 2018-58](#) are also Specified Time-Sensitive Actions that qualify for relief. The

list of Specified Time-Sensitive Actions spans more than 100 pages of guidance grouped into categories such as:

- Accounting Methods and Periods
- Business and Individual Tax Issues
- Corporate Issues
- Employee Benefits Issues
- Estate Gift and Trust Issues
- Exempt Organization Issues
- Excise Tax Issues
- International Issues
- Partnership and S Corporation Issues Procedure and Administration Issues
- Tax Credit Issues
- Tax-Exempt Bond Issues
- 1031 Exchanges.

Notice 2020-23 also provides that investing in an Opportunity Zone is a Specified Time-Sensitive Action.

The Specified Forms include:

- Individual income tax payments and return filings:
 - 1040, U.S. Individual Income Tax Return
 - 1040-SR, U.S. Tax Return for Seniors
 - 1040-NR, U.S. Nonresident Alien Income Tax Return
 - 1040-NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents
 - 1040-PR, Self-Employment Tax Return – Puerto Rico
 - 1040-SS, U.S. Self-Employment Tax Return 4 (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)
- Calendar year or fiscal year corporate income tax payments and return filings:

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- 1120, U.S. Corporation Income Tax Return
 - 1120-C, U.S. Income Tax Return for Cooperative Associations
 - 1120-F, U.S. Income Tax Return of a Foreign Corporation
 - 1120-FSC, U.S. Income Tax Return of a Foreign Sales Corporation
 - 1120-H, U.S. Income Tax Return for Homeowners Associations
 - 1120-L, U.S. Life Insurance Company Income Tax Return
 - 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons
 - 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return
 - 1120-POL, U.S. Income Tax Return for Certain Political Organizations
 - 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts
 - 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies
 - 1120-S, U.S. Income Tax Return for an S Corporation
 - 1120-SF, U.S. Income Tax Return for Settlement Funds
 - Calendar year or fiscal year partnership return filings:
 - 1065, U.S. Return of Partnership Income
 - 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
 - Estate and trust income tax payments and return filings:
 - 1041, U.S. Income Tax Return for Estates and Trusts
 - 1041-N, U.S. Income Tax Return for Electing Alaska Native Settlement Trusts
 - 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts
 - Estate and generation-skipping transfer tax payments and return filings:
 - 706, United States Estate (and Generation-Skipping Transfer) Tax Return
 - 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return
 - 706-A, United States Additional Estate Tax Return
 - 706-QDT, U.S. Estate Tax Return for Qualified Domestic Trusts

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- 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations
 - 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions
 - 706-GS(D-1), Notification of Distribution from a Generation Skipping Trust (including the due date for providing such form to a beneficiary)
 - Estate and generation-skipping transfer tax return:
 - 706, United States Estate (and Generation-Skipping Transfer) Tax Return, filed pursuant to Revenue Procedure 2017-34
 - Information regarding beneficiaries acquiring property from a decedent:
 - 8971, Information Regarding Beneficiaries Acquiring Property from a Decedent
 - Any supplemental Form 8971, including all requirements contained in section 6035(a) of the Code
 - Gift and generation-skipping transfer tax payments and return filings:
 - 709, United States Gift (and Generation-Skipping Transfer) Tax Return that are due on the date an estate is required to file Form 706 or Form 706-NA
 - Estate tax payments of principal or interest due as a result of an election by the taxpayer
 - Exempt organization business income tax and other payments and return filings
 - 990-T, Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e) of the Code)
 - Excise tax payments on investment income and return filings:
 - 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation
 - Excise tax payments and return filings on Form 4720, Return of Certain Excise Taxes under Chapters 41 and 42 of the Internal Revenue Code
 - Quarterly estimated income tax payments:
 - 990-W, Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations
 - 1040-ES, Estimated Tax for Individuals
 - 1040-ES (NR), U.S. Estimated Tax for Nonresident Alien Individuals
 - 1040-ES (PR), Estimated Federal Tax on Self Employment Income and on Household Employees (Residents of Puerto Rico)

- 1041-ES, Estimated Income Tax for Estates and Trusts
- 1120-W, Estimated Tax for Corporations.

This relief also includes any installment payments under section 965(h) due on or after April 1, 2020, and before July 15, 2020.

Notice 2020-23 extends the time to request an automatic six-month filing extension through July 15, 2020. However, that extension will only be to October 15, 2020, six months from the initial due date of April 15. Automatic filing extensions will not extend the time to pay federal income taxes beyond July 15, 2020.

In addition to relief for taxpayers, Notice 2020-23 grants the IRS additional time to take Time-Sensitive IRS Actions. Generally, the IRS is granted a 30-day postponement to assess tax, give or make a notice of demand for payment, collect or levy any tax liability, bring a suit by the United States in respect of any liability in respect of any tax, allow a credit or refund, and take other actions specified by US Department of the Treasury guidance.

Finally, Notice 2020-23 grants return preparers additional time to complete continuing education classes as part of the Annual Filing Season Program.

The IRS relief only extends to federal tax payment and filing deadlines, and does not affect state or local deadlines. Individuals and businesses may need information from their federal returns in order to complete their state filings. Taxpayers should check with their state department of revenue or other state government authority to determine their filing and payment deadline.

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