

## Alert

### Tax Update: IRS and New York State Delay April 15 Income Tax Return Filing and Tax Payment (Uncapped) Deadlines Until July 15 (COVID-19)

April 3, 2020

On March 20, 2020, the IRS published Notice 2020-18 (“Notice”) permitting all taxpayers to delay until July 15, 2020, without interest or penalties, making all federal income tax payments (uncapped) and filing tax returns otherwise due on April 15, 2020.<sup>1</sup> No extension (e.g., IRS Forms 4868 or 7004) is required to be filed as long as the applicable tax return is filed by July 15, 2020. This relief applies to tax payments in respect of 2019 and estimated tax payments for the first quarter of 2020, including payments on self-employment income.

As a result of the tax return filing extension, the time for making contributions to an individual retirement account or health savings account for 2019 has also been extended to July 15, 2020.<sup>2</sup> An individual, estate, trust or corporation that is unable to file its federal income tax return by July 15, 2020, must request an automatic extension to file its tax return by July 15, 2020, using IRS Form 4868 or 7004 as applicable. An individual, estate, trust or corporation that files an extension must file its federal income tax return by Oct. 15, 2020 (and is not granted the usual six-month extension).<sup>3</sup> Estimated tax payments for the second quarter of 2020 have not been delayed and, absent future guidance, remain due on June 15, 2020.

This Notice is limited to federal income tax payments and returns. Therefore, taxpayers would need separate relief to defer filing tax returns and making tax payments with respect to certain other federal taxes (e.g., withholding taxes) due on April 15, 2020.

The New York State Department of Taxation and Finance has recently announced that individuals, fiduciaries (estates and trusts) and corporations may delay until July 15, 2020, all New York State tax payments and tax returns otherwise due on April 15, 2020.<sup>4</sup>

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<sup>1</sup> This relief does not apply to partnerships and S-corporations, as partnership and S-corporation federal income tax returns (or extension to file such returns) were due on March 16, 2020.

<sup>2</sup> IRS Filing and Payment Deadlines Questions and Answers, Q17 and Q21, <https://www.irs.gov/newsroom/filing-and-payment-deadlines-questions-and-answers> (last visited April 2, 2020).

<sup>3</sup> *Ibid.* Q12.

<sup>4</sup> See New York Department of Taxation and Finance, [N-20-2](#), *Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19* (March 2020).

If you have any questions concerning this *Alert*, please contact your attorney at Schulte Roth & Zabel or one of the authors.

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