

# Summary of United States extended tax returns and forms due dates

April 2020



Kevane

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On March 13, 2020, the President of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic (Emergency Declaration). The Emergency Declaration instructed the Secretary of the Treasury “to provide relief from tax deadlines to Americans who have been adversely affected by the COVID-19 emergency, as appropriate, pursuant to 26 U.S.C. 7508A”. Notice 2020-23 amplifies Notice 2020-18, 2020-15 IRB 590 (April 6, 2020), and Notice 2020-20, 2020-16 IRB 660 (April 13, 2020).

#### Payments and Returns Filings by Affected Taxpayer

Form	Original or extended due date	Extended due date pursuant to Notice 2020-23
Individual income tax payments and Forms 1040, 1040-NR, 1040-NR-EZ, 1040-PR and 1040-SS	April 1, 2020 – July 14, 2020	July 15, 2020
Calendar year or fiscal year corporate income tax payments and Forms 1120, 1120-C, 1120-F, 1120-FSC, 1120-REIT, 1120-S, among others	April 1, 2020 – July 14, 2020	July 15, 2020
Calendar year or fiscal year partnership returns Forms 1065, 1066	April 1, 2020 – July 14, 2020	July 15, 2020
Estate and trust income tax payments and returns 1041, 1041-N, 1041-QFT	April 1, 2020 – July 14, 2020	July 15, 2020
Estate and GST payments and returns 706, 706-NA, among others	April 1, 2020 – July 14, 2020	July 15, 2020
Gift and GST tax payments and returns Forms 709	April 1, 2020 – July 14, 2020	July 15, 2020
Income tax and returns Form 990-T, 990-PF	April 1, 2020 – July 14, 2020	July 15, 2020
Quarterly estimated income tax payments calculated on or submitted with Form 990-W, 1040-ES, 1040-ES (NR), 1040-ES (PR), 1041-ES, and 1120-W	April 1, 2020 – July 14, 2020	July 15, 2020

### Note: Affected Taxpayers

The Secretary of the Treasury has determined that any person (as defined in section 7701(a)(1) of the Code) with an Specified Payment or Specified Form obligation, which is due to be performed (originally or pursuant to a valid extension) on or after April 1, 2020, and before July 15, 2020, is affected by the COVID-19 emergency for purposes of the relief described in Notice 2020-23.

The Secretary of the Treasury has also determined that any person performing a time-sensitive action listed in either § 301.7508A-1(c)(1)(iv) – (vi) of the Procedure and Administration Regulations or Revenue Procedure 2018-58, 2018-50 IRB 990 (December 10, 2018), which is due to be performed on or after April 1, 2020, and before July 15, 2020 (Specified Time-Sensitive Action), is an Affected Taxpayer. For purposes of this notice, the term Specified Time-Sensitive Action also includes an investment at the election of a taxpayer due to be made during the 180-day period described in section 1400Z-2(a)(1)(A) of the Code.

### Note: Relief provided

IRS Notice 2020-23 clarifies that the filing and payment date of other forms other than those listed in Part III.A of said document are not postponed. Consequently, the Internal Revenue Service has not postponed the filing date of the employer's tax returns including Forms 941, 941-PR and 941-SS, since they were not listed in Notice 2020-23. These forms for the first quarter of 2020 (quarter that ended March 31, 2020) continue to with their original expiration date – April 30, 2020.

Kevane Grant Thornton will continue to work remotely during this time. Please contact our Tax Department should you require additional information regarding this or any other tax issue. We will be glad to assist you.



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