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## Treasury Delays Federal Income Tax Filing and Payment Deadlines

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On March 20, 2020, the Internal Revenue Service ("IRS") released Notice 2020-18 which delays the due date for the filing of federal income tax returns and federal income tax payments due April 15, 2020 until July 15, 2020. Earlier in the week, the IRS had issued Notice 2020-17, which put caps on the payment amounts that could be delayed for different categories of taxpayers and kept the April 15, 2020 filing deadline in place. Notice 2020-18 supersedes Notice 2020-17 to delay the filing deadline and remove the caps on federal income tax payments taxpayers can delay.

The relief under Notice 2020-18 applies to any individual, trust, estate, partnership, association, company, or corporation, and it solely applies to federal income tax return filings and payments (including payments of tax on self-employment income) due on April 15, 2020 for the 2019 tax year, and federal estimated income tax payments (including payments of tax on self-employment income) due on April 15,

2020 for the 2020 tax year. No extension is provided for the payment or deposit of any other type of federal tax, or for the filing of any federal information return other than a federal income tax return. As of now, state income tax deadlines remain in place.

The due date for filing federal income tax returns and making federal income tax payments due April 15, 2020, is automatically postponed to July 15, 2020 and taxpayers do not have to file to request an extension on Forms 4868 or 7004. There is no limitation on the amount of the payment that may be postponed, but penalties and interest will begin to accrue on postponed amounts beginning July 16, 2020.

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