

March 23, 2020

Internal Revenue Service Postpones April 15 Federal Income Tax Payment and Tax Return Filing Deadlines

On March 13, 2020, President Trump issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act¹ in response to the ongoing Coronavirus Disease 2019 (“COVID-19”) pandemic (the “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(a).”

On March 20, 2020, pursuant to the Emergency Declaration and Section 7508A(a) of the Internal Revenue Code (the “Code”), the Internal Revenue Service issued Notice 2020-18 (the “Notice”) postponing the April 15, 2020 federal income tax payment and tax return deadline to July 15, 2020. The Notice supersedes the relief previously issued in Notice 2020-17 described in our prior alert, which had provided more limited relief.²

For any person³ with a federal income tax payment or federal income tax return due April 15, 2020 (an “Affected Taxpayer”), the Notice postpones the due date to July 15, 2020 for:

- filing federal income tax returns due on April 15, 2020,
- federal income tax payments (including payments of tax on self-employment income) due on April 15, 2020 in respect of an Affected Taxpayer’s 2019 taxable year, and
- federal estimated income tax payments (including payments of tax on self-employment income) due on April 15, 2020 in respect of an Affected Taxpayer’s 2020 taxable year.

¹ Pub. L. No. 100-707 (1988).

² See *Internal Revenue Service Postpones Certain April 15 Federal Income Tax Payment Deadlines* (Mar. 17, 2020) (<https://www.paulweiss.com/practices/transactional/corporate/publications/internal-revenue-service-postpones-certain-april-15-federal-income-tax-payment-deadlines?id=30925>). The relief in the prior Notice did not defer the due date for filing federal income tax returns and capped the amount of payments that could be deferred without penalty.

³ The term “person” includes an individual, a trust, estate, partnership, association, company or corporation, as provided in section 7701(a)(1) of the Code.

There is no limit on the amount of tax payments that may be postponed pursuant to the Notice. Affected Taxpayers do not have to file Forms 4868 or 7004 to obtain the postponement of the federal income tax return due date provided in the Notice.

The Notice deems all Affected Taxpayers to have been affected by the COVID-19 emergency. There is no requirement that an Affected Taxpayer demonstrate any actual direct impact of the COVID-19 pandemic.

The Notice does not provide an extension for the payment of any other type of federal tax or for the filing of any information return.

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This memorandum is not intended to provide legal advice, and no legal or business decision should be based on its content. Questions concerning issues addressed in this memorandum should be directed to:

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