

April 2, 2020

UPDATE: IRS Extends Deadline for Filing and Payment of Income, Gift and GST Taxes Due to COVID-19 Pandemic

The IRS announced in [Notice 2020-18](#) and [Notice 2020-20](#) that, due to the Emergency Declaration issued by the President, Treasury is providing tax relief in the form of extending the due date for income tax, gift tax, and GST tax payments (including estimated payments of income taxes and self-employment taxes) due on April 15 until July 15, interest and penalty free. The notices also extend the filing deadline for all income tax, gift tax, and GST tax returns due on April 15 until July 15. These extensions apply to all individuals, corporations, partnerships, trusts and estates. There is no limit on the amount of tax payments that may be deferred.

For information on how these extensions affect certain information returns, see our advisory "[Traps for the Unwary: COVID-19 Tax Relief Fails to Extend Certain Foreign Information Return Filing Deadlines](#)."

For more Day Pitney alerts and articles related to the impact of COVID-19, as well as information from other reliable sources, please visit our [COVID-19 Resource Center](#).

COVID-19 DISCLAIMER: As you are aware, as a result of the COVID-19 pandemic, things are changing quickly and the effect, enforceability and interpretation of laws may be affected by future events. The material set forth in this document is not an unequivocal statement of law, but instead represents our best interpretation of where things stand as of the date of first publication. We have not attempted to address the potential impacts of all local, state and federal orders that may have been issued in response to the COVID-19 pandemic.

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