



Filing and Payment Deadlines Questions and Answers

NOTE: These FAQs supersede earlier FAQs that were posted on March 24, 2020, following the publication of Notice 2020-18. These FAQs incorporate the expanded relief provided by Notice 2020-23 that was published on April 9, 2020.

In [Notice 2020-18 \(PDF\)](#), 2020-15 IRB 590, the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) announced special Federal income tax return filing and payment relief authorized under section 7508A of the Internal Revenue Code in response to the ongoing Coronavirus Disease 2019 (COVID-19) emergency declared by the President on March 13, 2020. The Treasury Department and the IRS provided additional relief in [Notice 2020-20 \(PDF\)](#), 2020-16 IRB 660, and [Notice 2020-23 \(PDF\)](#). Notice 2020-23 will be published in IRB 2020-18 on April 27, 2020.

Below are answers to frequently asked questions related to the relief provided in these Notices. These questions and answers will be updated periodically and are designed to be a flexible tool to communicate information to taxpayers and tax professionals. The answers to these questions provide responses to general inquiries and are not citable as legal authority. However, the Treasury Department and the IRS continue to consider additional IRB guidance on the issues addressed in these FAQs.

- [Eligibility](#)
- [Filing and paying 2019 federal income taxes and 2020 federal estimated income taxes](#)
- [Individual Retirement Accounts \(IRAs\) and workplace-based retirement plans](#)
- [Health Savings Accounts \(HSAs\) and Archer Medical Savings Accounts \(MSAs\)](#)
- [Other questions](#)

Eligibility

✓ **Q. Who is eligible for relief under Notice 2020-23?**

A. Any person with a Federal tax payment or return (or other filing) due on or after April 1, 2020, and before July 15, 2020, that is described in section III.A of the Notice is eligible for relief under Notice 2020-23. In addition, any person with a specified time-sensitive act due to be performed during the same period is also eligible for relief. The specified time-sensitive acts that are postponed until July 15, 2020, include filing a petition with the United States Tax Court (Tax Court), filing for review of a decision rendered by the Tax Court, filing a claim for credit or refund of any tax, bringing suit upon a claim for credit or refund of any tax,

and all of the acts listed in [Rev. Proc. 2018-58, 2018-50 IRB 990 \(PDF\)](#). The term “person” includes any type of taxpayer, such as an individual, a trust, an estate, a corporation, or any type of unincorporated business entity.

✓ **Q. Do I have to actually be sick, or quarantined, or have any other impact from COVID-19 to qualify for relief?**

A. No, you do not have to be sick, or quarantined, or have any other impact from COVID-19 to qualify for relief.

✓ **Q. What are the form numbers of the specific Federal tax returns (and other forms), due on or after April 1, 2020, and before July 15, 2020, whose filing deadlines have been postponed to July 15, under Notice 2020-23?**

A. Notice 2020-23 identifies the specific form numbers of the returns and other forms whose filing requirements are postponed. The Notice also provides that the postponement of a return filing specified in the Notice also postpones all schedules, returns, and other forms that are either filed as attachments to those returns or are required to be filed by the due date of those returns, including, for example, Schedule H and Schedule SE, as well as Forms 3520, 5471, 5472, 8621, 8858, 8865, and 8938. Additional form numbers are identified in [Rev. Proc. 2018-58](#). If the filing of any form identified in [Rev. Proc. 2018-58 \(PDF\)](#) is due on or after April 1, 2020, and before July 15, 2020, the Notice postpones that filing requirement to July 15, 2020.

✓ **Q. What about my FBAR (FinCEN Form 114)? Do I still have to file it on April 15?**

A. No. Since 2017, FinCEN has automatically extended the FBAR filing date to October 15. Requests for this extension are not required. See [FinCEN’s announcement](#).

✓ **Q. I am a fiscal year filer who filed an extension to file my Federal income tax return for fiscal year 2019. The extended due date is April 15, 2020. Am I an “Affected Taxpayer” eligible for relief under Notice 2020-23?**

A. Yes. The relief provided in Notice 2020-23 applies to Federal income tax returns and payments and postpones until July 15, 2020, all income tax return filings and payments due on or after April 1, 2020, and before July 15, 2020. If your Federal income tax return is due on April 15, 2020, whether that is the original due date or the due date on extension, your due date is postponed to July 15, 2020.

✓ **Q. Are the filing and payment deadlines for businesses, exempt organizations, or other entities that have filing due dates on May 15, June 15, or some other date besides April 15 postponed?**

A. All Federal income tax return filings and payments due on or after April 1, 2020, and before July 15, 2020, are now due on July 15, 2020.

✓ **Q. Are the filing deadlines for partnerships and S-corporations whose returns were due to be filed on March 16, 2020, postponed?**

A. Notice 2020-23 does not postpone any return filings that were due on March 16, 2020. If a fiscal year partnership or S-corporation has a return due to be filed on or after April 1, 2020, and before July 15, 2020, that filing requirement has been postponed to July 15, 2020. For information about additional relief that may be available to partnerships in connection with the CARES Act legislation, please see [Rev. Proc. 2020-23 \(PDF\)](#).

✓ **Q. Are the filing and payment deadlines for foreign trusts and estates who file Forms 1040-NR postponed?**

A. Yes. Forms 1040-NR and Federal income tax payments due for foreign trusts and estates on or after April 1, 2020, and before July 15, 2020, are now due on July 15, 2020.

✓ **Q. Does the relief provided in Notice 2020-23 apply to payroll tax deposits or payments?**

A9. No. Notice 2020-23 does not address payroll tax deposits or payments, but Notice 2020-23 does provide postponement relief for filing a claim for credit or refund and bringing suit upon a claim for credit or refund for any tax, including payroll taxes. For information about additional relief that may be available to employers in connection with the Families First Coronavirus Response Act and the CARES Act legislation, including relief that allows employers to delay the deposit of certain employment taxes, go to [IRS.gov/coronavirus](https://www.irs.gov/coronavirus).

✓ **Q. Does the relief provided in Notice 2020-23 apply to excise taxes?**

A. Notice 2020-23 postpones certain excise taxes only. Specifically, the Notice postpones to July 15, 2020, any excise tax payments on investment income and return filings on Form 990-PF, and excise tax payments and return filings on Form 4720, due on or after April 1, 2020, and before July 15, 2020.

✓ **Q. Does the relief provided in Notice 2020-23 apply to estate and gift taxes?**

A. Yes. Notice 2020-23 postpones to July 15, 2020, any estate and gift tax return filings and payments due on or after April 1, 2020, and before July 15, 2020. For additional information about relief that may be available for estate and gift tax return filings and payments under Notice 2020-23, please see [COVID-19 Relief for Estate and Gift](#).

✓ **Q. Does the relief provided in Notice 2020-23 apply to section 965(h) installment payments?**

A. Yes, the relief applies to section 965 installment payments due on or after April 1, 2020, and before July 15, 2020. Those payments are now due on July 15, 2020.

✓ **Q. Does the relief provided in Notice 2020-23 apply to estimated payments for a corporation required to make payments under section 59A (Basis Erosion and Anti-Abuse Tax, or BEAT)?**

A. Yes, for any taxpayer whose Federal income tax return filing deadline has been postponed to July 15, 2020, the due date for Form 8991 and the BEAT payment has also been postponed to July 15, 2020.

✓ **Q. Does the relief provided in Notice 2020-23 apply to the filing of information returns?**

A. Only the information returns identified in the Notice or in [Rev. Proc. 2018-58 \(PDF\)](#), due on or after April 1, 2020, and before July 15, 2020, have been postponed to July 15, 2020. No relief has been granted for any other information returns.

✓ **Q. Does the relief provided in Notice 2020-23 apply to community health needs assessments (CHNAs) and implementation strategies under section 501(r)(3)?**

A. Yes. Notice 2020-23 postpones certain time-sensitive actions listed in Revenue Procedure 2018-58. Accordingly, Notice 2020-23 postpones until July 15, 2020, any CHNA due to be conducted and any implementation strategy due to be adopted on or after April 1, 2020, and before July 15, 2020.

Filing and paying your 2019 Federal income taxes and your first and second quarter 2020 Federal estimated income taxes

✓ **Q. I haven't filed my 2019 income tax return that would have been due on April 15 yet, but I expect to file it by July 15. What do I need to do?**

A. Nothing, except file and pay any tax due with your return by July 15. You don't need to file any additional forms or call the IRS to qualify for this automatic Federal tax filing and payment relief. If you expect a refund, you are encouraged to file your return as soon as you can so that you can receive your refund quicker. Filing electronically with direct deposit is the quickest way to get refunds. If you need more time beyond July 15 to file your return, request an automatic extension of time to file as described next.

✓ **Q. What if I am unable to file my 2019 income tax return that was originally due on April 15, 2020, by July 15, 2020?**

A. If you are an individual, you can request an automatic extension to file your Federal income tax return if you can't file by the July 15 deadline. The easiest and fastest way to request a filing extension is to electronically file Form 4868 through your tax professional, tax software, or using the [Free File](#). Businesses, including trusts, must file Form 7004 to request an automatic extension.

You must request the automatic extension by July 15, 2020. If you properly estimate your 2019 tax liability using the information available to you and file an extension form by July 15, 2020, your tax return will be due on October 15, 2020. To avoid interest and penalties when filing your tax return after July 15, 2020, pay the tax you estimate as due with your extension request. The extension only gives you additional time to file, it does not give you additional time to pay beyond July 15, 2020. If you do not pay your taxes by July 15, you will be subject to interest and penalties from July 16 until the date of payment.

U.S. citizens and permanent residents with a tax home in a foreign country who need an extension must file Form 2350 by July 15, 2020, if they can't file their 2019 income tax return by the July 15 deadline. They should pay their taxes by July 15 to avoid interest and penalties.

✓ **Q. I already filed for an automatic extension to file my 2019 income tax return, but I haven't paid my taxes yet. What do I need to do?**

A. Pay your taxes in full by July 15 and file your income tax return by October 15 to avoid interest and penalties.

✓ **Q. I already filed my 2019 income tax return that would have been due on April 15 and I owe taxes, but I haven't paid yet. What do I need to do to avoid interest and penalties?**

A. To avoid interest and penalties, pay your taxes in full by July 15, 2020. If you filed Form 1040 or Form 1040-SR, the tax payment amount can be found on line 23. If you filed Form 1040-NR, the tax payment amount can be found on line 75. For a corporation filing a Form 1120, the tax payment amount can be found on line 35. For an exempt organization required to file Form 990-T, the tax payment amount can be found on line 54.

If you do not pay your taxes by July 15, 2020 you will be subject to interest and penalties from July 16, 2020 until the date of payment.

✓ **Q. I already filed my 2019 income tax return that would have been due on April 15 and scheduled a payment of taxes for April 15, 2020. Will this payment be automatically rescheduled to July 15, 2020?**

A. No. If you did not cancel the payment, then it was made on April 15, 2020.

✓ **Q. Does this relief apply to state tax filing and payment deadlines?**

A. No, this relief applies only to certain Federal tax filing and payment deadlines. State filing and payment deadlines vary and are not always the same as the Federal filing and payment deadline. We urge you to check with your state tax agencies for those details. More information is available at <https://www.taxadmin.org/state-tax-agencies>.

✓ **Q. How and when do I pay my first and second quarter 2020 estimated income taxes?**

A. [Notice 2020-23](#) postpones to July 15, 2020, all estimated income tax payments due on or after April 1, 2020, and before July 15, 2020. As a result, first quarter 2020 estimated income tax payments due April 15, 2020, and second quarter 2020 estimated income tax payments due June 15, 2020, have both been postponed to July 15, 2020. Make a single payment in an amount sufficient to cover both your first and second quarter estimated tax payments on or before July 15, 2020.

Individual Retirement Accounts (IRAs) and workplace-based retirement plans

✓ **Q. Does this relief provide me more time to contribute money to my IRA for 2019?**

A. Yes. Contributions may be made to your IRA, for a particular year, at any time during the year or by the due date for filing your return for that year. Because the due date for filing Federal income tax returns has been postponed to July 15, the deadline for making contributions to your IRA for 2019 is also extended to July 15, 2020. For more details on IRA contributions, see [Publication 590-A, Contributions to Individual Retirement Arrangements \(IRAs\)](#).

✓ **Q. If I owe the 10% additional tax on amounts includible in gross income from a distribution that I took from my IRA or workplace-based retirement plan in 2019, is the due date for paying that additional tax also extended to July 15, 2020 on account of this relief?**

A. Yes. Because the 10% additional tax is calculated, reported, and paid at the same time as the income tax owed on the amounts includible in gross income on the distribution, the reporting and payment of the 10% additional tax also has been extended to July 15, 2020 as a result of this relief.

✓ **Q. For employers with a Federal income tax return due date of April 15, 2020, is the end of the grace period under section 404(a)(6) to make contributions to their qualified retirement plans on account of 2019 also July 15, 2020 as a result of this relief?**

A. Yes. Because these employers are Affected Taxpayers under Notice 2020-18 for whom the due date for filing Federal income tax returns and making Federal income tax payments that would be due April 15, 2020, is now July 15, 2020, the end of the grace period for these employers is also July 15, 2020 as a result of this relief. So, for example, if an employer is a corporation with an April 15, 2020 due date for filing its Form 1120, then the grace period under section 404(a)(6) for the employer to make contributions to its workplace-based retirement plans that are treated as made on account of 2019 ends on July 15, 2020.

✓ **Q. I made an excess contribution to my IRA in 2019. Can I avoid the 6% excise tax if I withdraw the excess (and income on the excess amount) by July 15, 2020?**

A. Yes, provided you didn't (or don't) take a deduction for the excess contribution when you file your tax return. Also, if you file your return by July 15, 2020, and don't withdraw the excess by that date, you can still avoid the excise tax if you withdraw the excess (and income on the excess amount) by October 15, 2020. See [Publication 590-A, Contributions to Individual Retirement Arrangements \(IRAs\)](#), for details.

✓ **Q. What is the due date for rolling over all or any portion of a qualified plan loan offset that occurred in 2019 to an eligible retirement plan?**

A. If you file your tax return by July 15, 2020 (the postponed tax return deadline granted in Notice 2020-18), you will have until October 15, 2020, to roll over all or any portion of a qualified plan loan offset to an eligible retirement plan. Notice 2020-18 did not extend this October 15, 2020, rollover deadline.

Health Savings Accounts (HSAs) and Archer Medical Savings Accounts (MSAs)

✓ **Q. Does this relief provide me more time to contribute money to my HSA or Archer MSA for 2019?**

A. Yes. Contributions may be made to your HSA or Archer MSA, for a particular year, at any time during the year or by the due date for filing your return for that year. Because the due date for filing Federal income tax returns is now July 15, 2020, under this relief, you may make contributions to your HSA or Archer MSA for 2019 at any time up to July 15, 2020. For more details on HSA or Archer MSA contributions, see [Publication 969, Health Savings Accounts and other Tax-Favored Health Plans](#).

✓ **Q. I made an excess contribution to my HSA in 2019. Can I avoid the 6% excise tax if I withdraw the excess amount (and income on the excess amount) by July 15, 2020?**

A. Yes, provided that you didn't make the contributions to the HSA through a salary reduction or similar arrangement with your employer, and you didn't (or don't) take a deduction for the excess contribution when you file your tax return. Also, if you file your return by July 15, 2020, and don't withdraw those excess

contributions by that date, you can still avoid the excise tax if you withdraw the excess (and income on the excess amount) by October 15, 2020

Other questions

✓ **Q. I want to file a claim for a refund for 2016, which must be filed by April 15, 2020 to be timely. Does this relief give me more time to claim my 2016 refund?**

A. Yes. Notice 2020-23 postpones the deadline for filing that claim for refund for 2016, from April 15, 2020, to July 15, 2020.

✓ **Q. I received a Notice of Deficiency from the IRS. The Notice of Deficiency is dated March 3, 2020. Normally, I would have 90 days from that date to file a petition in the Tax Court. Has my time to file a Tax Court petition been postponed?**

A. Yes. Under the relief provided in Notice 2020-23, if the due date for filing your Tax Court petition falls on or after April 1, 2020, and before July 15, 2020, that due date has been postponed to July 15, 2020. Your Notice of Deficiency dated March 3, 2020, would ordinarily require you to file a Tax Court petition by June 1, 2020. Under Notice 2020-23, the due date is postponed, not tolled or suspended. Therefore, your due date for filing a Tax Court petition is postponed to July 15, 2020.

If you have mailed your petition to the court and it is postmarked on or before July 15, 2020, it will be timely. If the petition postmark is after July 15, 2020, your petition will be untimely. If you timely mailed your petition to the court and it was returned by the US Postal Service or designated private delivery services approved by the IRS in [Notice 2016-30 \(PDF\)](#), please retain a copy of the original timely postmarked envelope or receipt from the designated private delivery service and resend the original envelope or designated private delivery service receipt to the court with your re-sent petition. If the re-sent envelope is postmarked or received by a designated private delivery service prior to or on July 15, 2020, your petition will be timely. If you do not retain the proof of original mailing or designated private delivery service receipt and your re-sent petition is postmarked or sent by designated private delivery service after July 15, 2020, the court will have no basis to determine that your petition was timely and will dismiss your case.

✓ **Q. How does this notice operate with the Tax Court case of [Guralnik v. Commissioner, 146 T.C. 230 \(2016\)](#), which applied Federal Rule of Civil Procedure 6(a)(3)(A) to provide additional time for the filing of a petition when the clerk's office was closed due to a snow emergency? Does the taxpayer get the benefit of both periods? (added April 27, 2020)**

A. Yes, a taxpayer will get the benefit of both periods. For example, if the last day for filing a petition fell on March 19, 2020, the date that the Tax Court closed, the taxpayer will get the benefit of [Guralnik](#) from March 19, 2020 and the benefit of this notice from April 1, 2020 until July 15, 2020. If the court were to reopen before the expiration of the notice postponement period, the taxpayer will get the benefit of the

postponement until July 15, 2020. If the court reopens after the notice postponement period (that is, after July 15, 2020), the due date for the taxpayer's petition is extended to the Tax Court's reopening date under [Guralnik](#) and the relief under Notice 2020-23 does not apply.

✓ **Q. I received a Notice of Intent to Levy and Notice of Your Right to a Hearing from the IRS. The Notice is dated March 16, 2020. Normally, I would have 30 days to request an administrative Collection Due Process (CDP) hearing with the IRS Independent Office of Appeals. Has my time to request an administrative CDP hearing been postponed?**

A. Yes. Under the relief provided in Notice 2020-23, if the due date for requesting an administrative CDP hearing falls on or after April 1, 2020, and before July 15, 2020, that due date has been postponed to July 15, 2020. Your Notice dated March 16, 2020, would ordinarily require you to request an administrative CDP hearing by April 16, 2020. Under Notice 2020-23, your due date for requesting an administrative CDP hearing is postponed to July 15, 2020.

✓ **Q. I had a CDP administrative hearing, and I have now received the IRS's Notice of Determination, stating that the IRS plans to proceed with the proposed levy. The Notice of Determination is dated March 16, 2020. Normally, I would have 30 days to appeal the IRS's determination by filing a petition in the Tax Court. Has my time to file a petition for a CDP appeal in the Tax Court been postponed?**

A. Yes. Under the relief provided in Notice 2020-23, if the due date for filing your Tax Court petition falls on or after April 1, 2020 and before July 15, 2020, that due date has been postponed to July 15, 2020. Your Notice of Determination from the IRS dated March 16, 2020, would ordinarily require you to file a Tax Court petition by April 15, 2020. Under Notice 2020-23, your due date for filing a Tax Court petition is postponed to July 15, 2020. For more information about timely mailing your Tax Court petition, see the answer to question above.

✓ **Q. I am not eligible for a Social Security Number (SSN) and would like to claim the child tax credit (CTC) or the additional child tax credit (ACTC) for my qualifying child who has an SSN. I understand that I am required to have an Individual Taxpayer Identification Number (ITIN) issued on or before the due date of my 2019 tax return in order to claim these credits. If I apply for my ITIN by July 15, 2020, will my ITIN be considered to have been issued in time to claim these credits?**

A. Yes. If you file your ITIN application with your 2019 tax return by July 15, 2020, and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN to have been issued on or before the due date of your return.

✓ **Q. My spouse and I are not eligible for SSNs. We would like to claim the American Opportunity Tax Credit (AOTC) for qualified education expenses that we paid for my spouse on our joint 2019 tax return. In order to claim the AOTC, my spouse and I must have valid Individual Taxpayer Identification Numbers (ITINs) issued on or before the due date of our return. If we apply for our**

ITINs by July 15, 2020, will our ITINs be considered to have been issued in time to claim these credits?

A. Yes. If you file your ITIN application with your 2019 tax return by July 15, 2020, and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN to have been issued on or before the due date of your return.

✓ Q. Does this relief postpone the time for filing Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax?

A. Yes. [Notice 2020-23 \(PDF\)](#) postpones to July 15, 2020, the time for filing any Form 4466 due on or after April 1, 2020, and before July 15, 2020. For more information on Form 4466, please see the explanation provided in [Rev. Proc. 2018-58 \(PDF\)](#).

✓ Q. Does this relief postpone the time for filing Form 1139, Corporation Application for Tentative Refund?

A. Yes. Notice 2020-23 postpones to July 15, 2020, the time for filing any Form 1139 due on or after April 1, 2020, and before July 15, 2020. For more information on Form 1139, please see the explanation provided in [Rev. Proc. 2018-58 \(PDF\)](#) and [recent developments about Form 1139](#). For additional relief for the filing of applications for tentative carryback adjustments with respect to the carryback of an NOL that arose in any taxable year that began during calendar year 2018 and that ended on or before June 30, 2019, see [Notice 2020-26 \(PDF\)](#).

✓ Q. Does this relief postpone the time for filing Form 8832, Entity Classification Election?

A. Yes. Notice 2020-23 postpones to July 15, 2020, the time for filing any Form 8832 due on or after April 1, 2020, and before July 15, 2020. In general, an election specifying an eligible entity's classification made on Form 8832 cannot take effect more than 75 days prior to the date the election is filed. If the last day of the 75-day period after the intended effective date of an entity classification is on or after April 1 and before July 15, an entity classification election filed by July 15 can be made with that intended effective date as specified on Form 8832. For example, if a taxpayer wants to change its entity classification effective February 1, 2020, it would normally have until April 16, 2020 to file Form 8832.

✓ Q. I failed to make the required installments of estimated tax in the required amounts during 2019 for my 2019 taxable year. Does this relief apply to an estimated tax penalty for 2019?

A. No, the relief does not change the estimated tax requirements or estimated tax penalty for 2019. Relief from the penalty may be available under the normal rules. See [Form 2210](#) (for individuals) or [Form 2220](#) (for corporations) and the instructions for either form for details.

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