

# Filing and Payment Deadlines Questions and Answers As of April 09, 2020

## ***Q1. Who is eligible for relief under the Notice?***

A1. Any person with a Federal income tax return or payment due on April 15, 2020, is eligible for relief under the Notice. "Person" includes any type of taxpayer, such as an individual, a trust, an estate, a corporation, or any type of unincorporated business entity. The payment due refers to both 2019 Federal income tax payments (including payments of tax on self-employment income) and 2020 estimated Federal income tax payments (including payments of tax on self-employment income), regardless of the amount owed. The return or payment must be due on April 15, 2020 – this relief does not apply to Federal income tax returns and payments due on any other date

## ***Q3. What are the form numbers of the specific Federal income tax returns whose filing deadlines have been postponed, from April 15 to July 15, under the Notice?***

A3. The Notice postpones the filing and payment of Federal income taxes reported on the following forms:

- Form 1040, 1040-SR, 1040-NR, 1040-NR-EZ, 1040-PR, 1040-SS
- Form 1041, 1041-N, 1041-QFT
- Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF
- Form 8960
- Form 8991

With respect to Form 990-T, if that Form is due to be filed on April 15, then it has been postponed to July 15 under the Notice. For taxpayers whose Form 990-T is due on May 15, that due date has not been postponed under the Notice.

With respect to returns due on March 16, 2020, which include Form 1065, Form 1065-B, Form 1066, and Form 1120-S for calendar year taxpayers, the filing of those returns has not been postponed

## ***Q5. What about businesses or other entities that have filing due dates on May 15, June 15, or some other date besides April 15. Have their filing and payment deadlines been postponed?***

A5. No, any taxpayers who have filing or payment due dates other than April 15 have not been granted relief at this time.

## ***Q6. Does the relief provided in the Notice apply to payroll or excise taxes?***

A6. No, under the Notice, normal filing, payment, and deposit due dates continue to apply to both payroll and excise taxes.

***FYI – This question has been elevated to be corrected on IRS.gov as of April 09, News Release Question 22 the answer should be yes, claim for a refund for 2016 is extended to July 15, 2020.***

***Q22. 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?***

A22. No, the relief provided for filing Federal income tax returns applies only to Federal income tax returns for the 2019 taxable year. The Notice does not extend relief to any filings or payments for taxable year 2016.

***Q23. Does this relief postpone the time for filing Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax?***

A23. No, the time for filing Form 4466 is not postponed. However, you may request your refund by filing your income tax return

***Q24. 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?***

A24. 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.

<https://www.irs.gov/newsroom/filing-and-payment-deadlines-questions-and-answers>

Overview of Extensions Granted in Notice 2020-23		
Type of Tax Return	Form <sup>1</sup>	2020 Deadline
Individual/married tax return & payments	Form 1040, 1040-SR, 1040-NR, 1040-NR-EZ, 1040-PR, 1040-SS	7/15/2020
Trust & estate tax return & payment	Form 1041, 1041-N, 1041-QFT	7/15/2020
Partnership Returns	Form 1065; Form 1066	07/15/20
Corporation tax return & payments	Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-S, 1120-SF	7/15/2020
United States Estate and Generation-Skipping Transfer Tax Return & payment	Form 706; 706-NA, 706-A, 706-QDT, 706-GS(T), 706-GS(D), 706-GS(D-1)	7/15/2020
Form 706 pursuant to Rev. Proc. 2017-34	Form 706	7/15/2020
Information Regarding Beneficiaries Acquiring Property from a Decedent	Form 8971	7/15/2020
United States Gift and Generation-Skipping Transfer Tax Return and payment	Form 709	7/15/2020
Exempt Organization Business Income Tax Return & payment	Form 990-T	7/15/2020
Excise tax payments on investment income & payment	Form 990-PF; Form 4720	7/15/2020
Quarterly Estimated Income Tax Payments & payments	Form 990-W; Form 1040-ES; 1040-ES (NR), 1040-ES (PR); Form 1041-ES; Form 1120-W	7/15/2020
Return of Organization Exempt from Income Tax <sup>2</sup>	Form 990	7/15/2020
Annual Return/Report of Employee Benefit Plan <sup>2</sup>	Form 5500	7/15/2020

<sup>1</sup> - This relief includes not just the filing of specified Forms, but also all schedules, returns, and other forms that are filed as attachments to specified forms or are required to be filed by the due date of Specified Forms

<sup>2</sup> - This relief comes through Rev. Proc. 2018-58 for affected taxpayers with a time sensitive which is due to be performed on or after April 1, 2020.

NOTE: The above list is not intended to be all inclusive. Rev. Proc. 2018-58 provides other disaster-related relief for time-sensitive actions and elections.