

## COVID-19: Federal Tax Deadline Extended to July 15

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March 21, 2020

Because of the presidential emergency declared regarding the COVID-19 virus pandemic, the IRS published on March 20, 2020, **Notice 2020-18**, amending a prior notice that limited the amount of a federal income tax payment that could be deferred from the due date of April 15, 2020 to July 15, 2020.

Under new Notice 2020-18, all taxpayers, which include individuals, trusts, estates, partnerships, associations, companies and corporations, may defer their federal income tax payments, regardless of amount, otherwise due on April 15, 2020, to July 15, 2020. Notice 2020-18 also confirmed that the federal income tax return filing date is extended from April 15, 2020, to July 15, 2020. A taxpayer is not required to file any form to defer its filing of a federal income tax return to July 15, 2020. If the taxpayer requires more time to file beyond July 15, 2020, the taxpayer should apply for an extension. Individuals should apply using Form 4868. Businesses should apply using Form 7004. No penalty, interest, or addition to tax will be imposed for the deferral period for filing and payment from April 15, 2020, to July 15, 2020.

The notice applies only to federal income taxes, including self-employment tax. It does not apply to any other federal tax, nor does it apply to any state or local income tax. A number of states separately are providing their own announcements of deferral of filing and payment.

This alert updates news we distributed earlier this in the week, which you can find [here](#) and [here](#). To discuss the updated tax deadline, please contact one of the authors of this alert or your Miller Canfield attorney.

*This information is based on the facts and guidance available at the time of publication, and may be subject to change.*