

Key Points:

The Treasury Department and the Internal Revenue Service are providing special payment relief to individuals and businesses in response to the COVID-19 Outbreak.

The filing deadline for tax returns remains April 15, 2020. The IRS urges taxpayers who are owed a refund to file as quickly as possible. For those who can't file by the April 15, 2020 deadline, the IRS reminds individual taxpayers that everyone is eligible to request a six-month extension to file their return.

This payment relief includes:

Individuals: Income tax payment deadlines for individual returns, with a due date of April 15, 2020, are being automatically extended until July 15, 2020, for up to \$1 million of their 2019 tax due. This payment relief applies to all individual returns, including self-employed individuals, and all entities other than C-Corporations, such as trusts or estates. IRS will automatically provide this relief to taxpayers. Taxpayers do not need to file any additional forms or call the IRS to qualify for this relief.

Corporations: For C Corporations, income tax payment deadlines are being automatically extended until July 15, 2020, for up to \$10 million of their 2019 tax due. This relief also includes estimated tax payments for tax year 2020 that are due on April 15, 2020.

Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. Taxpayers who file their tax return or request an extension of time to file by April 15, 2020, will automatically avoid interest and penalties on the taxes paid by July 15.

The IRS reminds individual taxpayers the easiest and fastest way to request a filing extension is to electronically file Form 4868 through their tax professional, tax software or using the Free File link on [IRS.gov](https://www.irs.gov). Businesses must file Form 7004.

This relief only applies to federal income tax payments otherwise due April 15, 2020, including tax on self-employment income. It does not apply to state tax payments or deposits or payments of any other type of federal tax. Taxpayers will also need to file income tax returns in 42 states plus the District of Columbia. State filing and payment deadlines vary and are not always the same as the federal filing deadline. The IRS urges taxpayers to check with their state tax agencies for those details. More information is available at <https://www.taxadmin.org/state-tax-agencies>.

Full details on this payment relief are in IRS [Notice 2020-17 \(PDF\)](#), *Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic*, copy attached. See also this U.S. Department of Treasury press release – [Treasury and IRS Issue Guidance on Deferring Tax Payments Due to COVID-19 Outbreak](#).

The IRS has established a special [Coronavirus Tax Relief](#) page on our website. It is focused on steps to help taxpayers, businesses and others affected by the coronavirus. The page will be updated as new information is available.