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IRS Expands More Tax Deadlines Until July 15, 2020

On April 9, 2020, the IRS issued Notice 2020-23, which expands the overall tax relief for federal tax filings and payments that were provided in other IRS Notices. Notice 2020-23 broadens the extension of the April 15, 2020 deadline until July 15, 2020, to other tax returns/tax payments not previously given the extension. Notably, Notice 2020-23 provided that the following returns/payments are given the July 15, 2020 deadline:

- 2020 second quarter federal estimates for individuals, trusts, corporations and partnerships;
- Estate and trust income tax payments and return filings on Form 1041, U.S. Income Tax Return for Estates and Trusts;
- Estate and generation-skipping transfer tax payments and return filings on Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return;
- Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return filed pursuant to Revenue Procedure 2017-34;
- Form 8971, Information Regarding Beneficiaries Acquiring Property from a Decedent and any supplemental Form 8971, including all requirements contained in Code Sec. 6035(a);
- Gift and generation-skipping transfer tax payments and return filings on Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return that are due on the date an estate is required to file Form 706 or Form 706-NA; and
- Excise tax payments on investment income and return filings on Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation.

For more information, [click here](#) to read the complete Notice.



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Please do not hesitate to reach out to your Stradley Ronon contact, or to any member of Stradley's Coronavirus Task Force, with any questions and concerns you may have during this period.