

April 15 Federal Income Tax Payment Deadline Extended

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- The IRS and Treasury issued new guidance that supersedes earlier guidance relating to the postponement of the April 15, 2020 tax deadline due to the COVID-19 pandemic.
- On Friday, the IRS and Treasury announced that both the April 15, 2020 due date for filing U.S. federal income tax returns and for making U.S. federal income tax payments has been automatically postponed to July 15, 2020.
- This postponement of the April 15th due date applies to both (i) U.S. federal income tax payments and returns for the 2019 income tax year and (ii) U.S. federal estimated income tax payments and returns for the 2020 tax year. The filing and payment due date postponement is automatic and taxpayers need not submit a request to receive the postponement.
- There will be no penalties or interest imposed for the 90 day deferral period and there is no longer a limit on the amount of the tax payments a taxpayer may defer during this time.
- For states that automatically link their income tax payment and filing deadlines to the U.S. federal due dates, the postponement also effectively applies to postpone such states' corresponding income tax filing and payment deadlines to July 15th. However, states are actively monitoring the U.S. federal response to the COVID-19 pandemic and taxpayers should separately confirm any applicable state's response to the change in the U.S. federal filing and payment deadlines.

If you have questions about the postponement of the tax filing and payment due dates, please contact a member of the Foley Hoag Tax Group.

Foley Hoag has formed a firm-wide, multi-disciplinary task force dedicated to client matters related to the novel coronavirus (COVID-19). For more guidance on your COVID-19 issues, visit our [Resource Page](#) or contact your Foley Hoag attorney.

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