

# IRS Does Not Extend Time to File Tax Returns, But Does Extend Time to Pay Taxes

March 19, 2020

On Wednesday, March 18, 2020, the IRS issued [Notice 2020-17](#), which grants taxpayers a 90-day extension to pay the taxes due on their 2019 tax returns. The Notice does **not** extend the time to file tax returns. Of course, as is currently the case, taxpayers may request an extension of time to file their tax returns by timely filing the appropriate IRS form (e.g., [Form 4868 for individuals](#)).

More specifically, the Treasury Department and IRS are extending the due date for Federal income tax payments due April 15, 2020, to July 15, 2020, for payments due of up to \$10 million for corporations and up to \$1 million for individuals – regardless of filing status – and other unincorporated entities. Associated interest, additions to tax, and penalties for late payment will also be suspended until July 15, 2020. The Notice clarifies and expands on Treasury Secretary Mnuchin’s announcement Tuesday, March 17, 2020, that businesses and individuals can delay some tax payments.

The IRS has established a special webpage on [IRS.gov/coronavirus](https://www.irs.gov/coronavirus) to include all of the available tax-related information. This page will be updated as more information is available.

The relief provided in the Notice is available solely with respect to Federal income tax payments (including payments of tax on self-employment income) due on April 15, 2020, and Federal estimated income tax payments (including payments of tax on self-employment income) due on April 15, 2020, for the 2020 taxable year. No extension is provided for the payment or deposit of any other type of Federal tax.

Taxpayers subject to penalties or additions to tax despite the relief granted by the Notice may seek reasonable cause relief for a failure to pay tax or seek a waiver to a penalty for a failure by an individual or certain trusts and estates to pay estimated income tax, as applicable. Similar relief with respect to estimated tax payments is not available for corporate taxpayers or tax-exempt organizations.

## Related people

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