

COVID-19 - Tax Return Filing & Payment Relief

Does the deadline postponement apply to return filing and payments?

Yes. Both the filing and payment deadlines have been automatically postponed from April 15, 2020 to July 15, 2020 for individuals, trusts, estates, corporations, or any type of unincorporated business entity. Interest and penalties will begin to accrue after July 15.

Do taxpayers need to file any additional forms to qualify for relief?

No, taxpayers do not need to submit any additional forms; the new July 15, 2020 deadline applies to all taxpayers with a Federal income tax return or payment formerly due on April 15, 2020. Individual taxpayers, who need additional time to file beyond July 15, can request a filing extension until October 15 by filing Form 4868 before the July 15 due date. Corporate filers use Form 7004 to request additional time.

Has the filing deadline for all state returns been postponed to July 15?

State filing and payment deadlines vary by state. Check with each state to get an accurate due date for filing and payment or visit our State Response to Covid-19 page.

I have already filed returns with a scheduled payment date of April 15, 2020. Will this payment be automatically rescheduled for July 15, 2020?

No, the payment will not automatically reschedule. The payment will be made on the date selected unless the payment is rescheduled. Follow the instructions below to reschedule or cancel a payment.

IRS Direct Pay – Use the confirmation number from scheduled payment to access the Look Up and Payment feature.

EFTPS - Access the EFTPS website, then click on Payments and login. Click on Cancel a Tax Payment from the left menu and follow the instructions.

Schedule Electronic Funds Withdrawal – Electronic withdrawal payments scheduled when tax returns are filed can be revoked by contacting the U.S. Treasury Financial Agent at 888-353-4537.

Credit/Debit Cards – Cancel scheduled payments by contacting the card processor.

Are first quarter 2020 estimated tax payments still due on April 15, 2020?

No, the April 15 estimated tax payment due date is also postponed until July 15, 2020.

Have the second quarter 2020 estimated tax payments, due on June 15, 2020, also been postponed?

No, the postponement only applies to the April 15, 2020 payment. The June 15, 2020 estimated payment due date remains the same.

Does this relief provide more time to contribute money to an IRA, HSA, or Archer MSA for 2019?

Yes. Contributions may be made for a particular year, at any time during the year or by the due date for filing a return for that year. Because the due date for filing Federal income tax returns has been postponed to July 15, the deadline for making contributions to IRA, HSA, or Archer MSA for 2019 is also extended to July 15, 2020.

I have tried calling the IRS for help, but I have been unable to reach anyone by telephone. What should I do?

Limited live telephone customer service assistance is currently available due to precautions taken to protect IRS employees from the coronavirus. High demand has created very lengthy wait times. The IRS encourages people to use IRS.gov for information.

How can I keep up with the IRS response to the Coronavirus and COVID-19 legislation?

For the most up-to-date information, visit the IRS Coronavirus page <https://www.irs.gov/coronavirus>. As information is released regarding stimulus payments and legislation, it will be posted to this page. More FAQs can be found at <https://www.irs.gov/newsroom/filing-and-payment-deadlines-questions-and-answers>.