

COVID-19 Tax Changes: Some Tax Returns and Tax Payments Are Postponed

By Bill Manne
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FEDERAL APRIL 15, 2020 DEADLINES

On March 18, 2020, the Treasury Department issued guidance ([Notice 2020-17](#)) that taxpayers who owe April 15 federal income tax payments may delay payment until July 15 without penalty or interest. That notice did not extend the time for filing; but on the morning of March 20, Secretary of the Treasury Steven Mnuchin announced via Twitter that the date for filing tax returns would also be extended to July 15, and that “all taxpayers and businesses will have this additional time to file and make payments without interest or penalties.” Following that announcement, the Treasury released [Notice 2020-18](#) confirming these matters.

[Notice 2020-18](#) expands the earlier notice by confirming the late filing deadline, eliminating the earlier dollar limitations on how much tax could be deferred, and clarifying who may take advantage of these delays. [Notice 2020-18](#) confirmed that these rules apply only to 2019 federal income taxes and 2020 estimated federal income taxes, including those required by self-employed individuals. The notice does not apply to “...any other type of Federal tax, or for the filing of any Federal information return.” The notice also clarifies that corporations (consolidated groups and C corporations), individuals, trusts, estates, partnerships, associations, and companies are included. Taxpayers who are eligible for refunds may want to file as early as possible to expedite their refunds since the IRS recently announced that, in the near term, it has reduced its staff responsible for tax return processing.

The IRS confirmed its plan to disregard the period from April 15, 2020 through July 15, 2020 when calculating interest, penalties, or additions to federal income tax, and reminds taxpayers that these items will begin to accrue again on July 16, 2020.

OREGON AND WASHINGTON DEADLINES

Oregon and Washington have posted and are regularly updating information concerning tax due dates here:

- [COVID-19 Tax Relief Options](#) (Oregon)
- [Business Relief During COVID-19 Pandemic](#) (Washington)

For more information about ongoing developments related to COVID-19, visit [Miller Nash Graham & Dunn's resource library](#).

Disclaimer: This article is not legal advice. It is provided solely for informational and educational purposes and does not fully address the complexity of the issues or steps business must take under applicable laws.



Bill Manne's practice focuses on tax, business, and corporate law, with an emphasis on tax-exempt and charitable organizations, healthcare, emerging businesses, and business owner exit planning. Bill's years of experience in industry (in finance), and as a CPA and practicing attorney, provide the perspective and skills that enable him to balance legal, tax, management, business, individual, and financial considerations with what works in the real world.

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