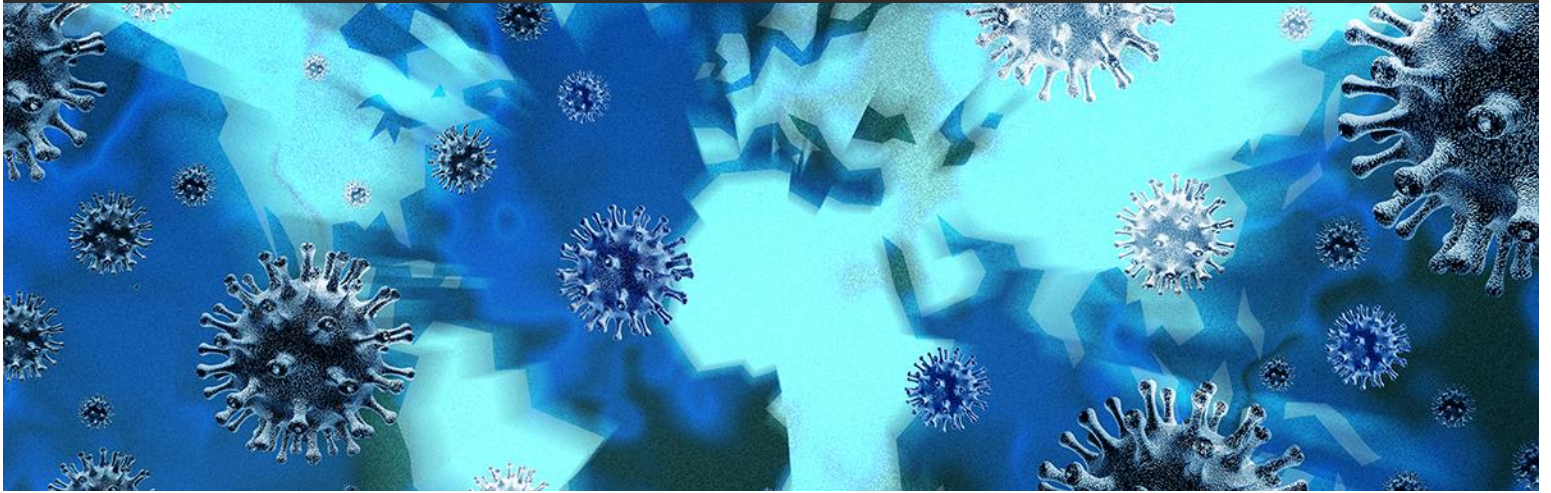


## **Alert** | Health Emergency Preparedness Task Force: Coronavirus Disease 2019



**March 25, 2020**

### **Update: Tax Filing and Payment Extensions**

Frequently Asked Questions (FAQs) posted by the IRS provide additional information regarding the tax return filing and tax payment deadline relief announced by the IRS in Notice 2020-18. The IRS indicated that the FAQs will be continue to be updated.

Key information in the FAQs:

- The filing extension until July 15 only applies to those income tax returns due April 15. The relief does not apply to those returns that were due March 16;
- Section 965 transition tax installment payments due April 15 are extended until July 15;
- The relief does not apply to gift, estate, payroll, and excise taxes;
- Health Savings Account (HSA) and IRA contributions are extended until July 15;
- Estimated tax payments for the second quarter of 2020 are still due June 15;
- The relief does not extend the time to file any potential refund claim for 2016 taxes.

See our previous [GT Alert on the IRS extension of the income tax filing deadline](#).

For more information and updates on the developing situation, visit [GT's Health Emergency Preparedness Task Force: Coronavirus Disease 2019](#).

## Author

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