

Filing and Payment Deadlines Extended for Disasters

Cross References

- www.irs.gov
- IRC §7508A

IRC section 7508A allows the IRS to postpone the time for performing certain acts for a taxpayer affected by a federally declared disaster. On March 13, 2020, the President declared the Coronavirus Disease 2019 (COVID-19) pandemic to be a disaster. As a result of this declaration, the IRS extended the filing and payment deadline to July 15, 2020 for the following.

- Individual income tax payments and return filings (Form 1040, etc.),
- Corporate income tax payments and return filings (Form 1120, 1120-S, etc.),
- Partnership return filings (Form 1065, etc.),
- Estate and trust income tax payments and return filings (Form 1041, etc.),
- Estate and generation-skipping transfer tax payments and return filings (Form 706),
- Gift and generation-skipping transfer tax payments and return filings (Form 709),
- Exempt organization business income tax and other payment and return filings (Form 990-T),
- Quarterly estimated income tax payments (Form 1040-ES, 1041-ES, 1120-W, etc.),
- And a number of other excise tax and elections.

See Notice 2020-23 for more details about the above extended filing and tax payment deadlines. Also see our coverage of the CARES Act, which deferred the deposit and payment deadline for certain payroll taxes and self-employment taxes for the period beginning on March 27, 2020 and ending before January 1, 2021.

Other 2020 disasters. In addition to the COVID-19 disaster, the IRS has extended the filing and payment deadline for the following federally declared disasters.

- Victims of the August 10, 2020 derecho storm that affected parts of Iowa have until December 15, 2020 to file various individual and business tax returns and make tax payments.
- Victims of the California wildfires that began on August 14, 2020 have until December 15, 2020 to file various individual and business tax returns and make tax payments.
- Victims of Hurricane Laura that began on August 22, 2020 have until December 31, 2020 to file various individual and business tax returns and make tax payments.
- Victims of the Oregon wildfires and straight-line winds that began on September 7, 2020 have until January 15, 2021 to file various individual and business tax returns and make tax payments.
- Victims of Hurricane Sally that began on September 14, 2020 have until January 15, 2021 to file various individual and business tax returns and make tax payments.

The above extended deadlines also apply to the quarterly estimated income tax payments due on September 15, 2020 and the third quarter payroll and excise tax returns normally due on November 2, 2020. However, the IRS notes that tax payments related to 2019 returns that were due on July 15, 2020 are not eligible for any of the above additional relief.

In addition, the IRS will work with any taxpayer who lives outside a disaster area but whose records necessary to meet a deadline are located in the affected area. Such taxpayers should contact the IRS at 866-562-5227.