

**NEWS ALERT****TAX GROUP****IRS Expands April 15 Federal Tax Filing and Payment Relief - Connecticut, New York and Massachusetts To Follow IRS Lead**

By Marc T. Finer | March 23, 2020

On Friday, March 20, 2020, the IRS issued [Notice 2020-18](#) which supersedes and expands the Federal income tax payment relief provided in earlier IRS guidance (See, [IRS Issues Formal Guidance on Postponement of 2019 Income Tax Payments and First Quarter 2020 Estimated Tax Payments](#)). In addition to postponing the due date for Federal income tax payments due with respect to the 2019 taxable year, and first quarter Federal estimated income tax payments due for the 2020 taxable year, from April 15, 2020 to July 15, 2020, Notice 2020-18 also postpones the deadline for filing Federal income tax returns otherwise due on April 15, 2020 until July 15, 2020. The deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers as well as those who pay self-employment tax. Taxpayers are not required to file an extension request to qualify for the automatic tax filing and payment relief. In a change from the earlier guidance, there is no limit on the amount of the payment that may be postponed without the imposition of interest and penalties. (The deferral limit had been \$10 million for corporations and \$1 million for individuals).

Following the IRS's lead and at the direction of Governor Ned Lamont, the Connecticut Department of Revenue Services (DRS) announced on Friday, March 20, 2020, that it was extending the filing and payment deadlines for personal income tax returns 90 days to July 15, 2020. The extension also applies to Connecticut estimated income tax payments for the first and second quarters of 2020. The extension of the personal income tax filing and payment deadlines follows a previous DRS announcement that it was extending the filing and payment deadlines for annual tax returns due on or after March 15, 2020 and before June 1, 2020 for certain entities. (See [Connecticut Extends Tax Deadline for Certain Businesses and May Offer Additional Extensions](#)).

In addition to Connecticut, New York State recently announced that the New York State income tax deadline is being moved to July 15, 2020 to match the Federal extension. Massachusetts has announced its intention to offer relief for taxpayers with Massachusetts tax filing obligations similar to the relief the IRS is providing to taxpayers with respect to Federal tax obligations. However, Massachusetts has not yet announced any details regarding this relief.

It is important to note that neither the IRS nor DRS guidance applies to gift tax returns and payments of gift taxes owed. Also not covered are estate tax returns and tax-exempt organization information returns (Forms 990) among others.

If you have any questions regarding Notice 2020-18, the extension of the Connecticut, New York or Massachusetts tax deadlines or how they might affect you or your business, please contact Marc T. Finer, Tax Partner, at 860-240-6096 or [mfiner@murthalaw.com](mailto:mfiner@murthalaw.com).

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