

**NEWS ALERT****TAX AND TRUSTS & ESTATES GROUPS****Third Time's A Charm:  
IRS and Connecticut Extend Due Dates for Filing Returns and Paying Taxes for  
Nearly All Taxpayers**

By Marc T. Finer and Patrick D. Coughlin | April 16, 2020

In what has developed into an almost weekly ritual as the United States grapples with the COVID-19 crisis, on April 9, 2020, the IRS issued further relief for taxpayers, expanding its postponing of tax return filing and payment due dates to virtually all taxpayers. On April 14, 2020, the Connecticut Department of Revenue Services (DRS) followed suit.

The IRS and DRS previously extended the filing and payment deadlines to July 15, 2020 for income tax returns<sup>1</sup> and gift tax returns<sup>2</sup> that were due April 15, 2020, including first quarter estimated payments. The IRS also subsequently confirmed that for eligible taxpayers the deadline for making contributions to an Individual Retirement Account (IRA) and a Health Savings Account (HSA) was also extended to July 15, 2020.<sup>3</sup>

In [IRS Notice 2020-23](#), the IRS confirmed that the due date for filing income tax returns and making any associated payments, including second quarter estimated payments, for any individual, trust, estate, corporation, exempt-organization, and other non-corporate taxpayers with a due date between April 1, 2020 and July 14, 2020 has now been automatically postponed to July 15, 2020. The DRS announced its parallel relief in a press release.<sup>4</sup>

Regarding the state Pass-Through Entity Tax Return (Form CT-1065/CT-1120 SI), Unrelated Business Income Tax Return (Form CT-990T), and the Corporation Business Tax Return (Form CT-1120 and CT-11200CU), this extension applies to returns, payments, and estimated payments due between March 15, 2020 and July 14, 2020, superseding an earlier DRS announcement.<sup>5</sup>

Fortunately, filers of income tax returns were not the only beneficiaries of the latest grant of relief from the IRS and Connecticut. The due date for any federal estate and generation-skipping transfer tax return (Form 706) and Connecticut estate tax return (Form CT-706), along with any associated payments due between April 1, 2020 and July 14, 2020, has also been extended to July 15, 2020.

As with the prior grants of relief, while the extension of time to file and pay to July 15, 2020 is automatic, for taxpayers who seek the traditional six-month extension of time to file, the appropriate federal or state extension form must still be filed before July 15, 2020, and any payments due must still be made by that date. However, any interest, penalties, or addition to tax for failure to file the respective return on time will only accrue from July 15, 2020, rather than from the original due date.

<sup>1</sup>[IRS Expands April 15 Federal Tax Filing and Payment Relief.](#)

<sup>2</sup>[IRS and Connecticut Extend Due Dates for Filing Gift Tax Returns and Paying Taxes.](#)

<sup>3</sup>[IRS Filing and Payment Deadlines Q&A.](#)

<sup>4</sup>[DRS Extends Filing, Payment Deadlines for Certain State Tax Returns.](#)

<sup>5</sup>[Connecticut Extends Tax Deadlines for Certain Businesses.](#)

With [IRS Notice 2020-23](#), the IRS has also granted relief for taxpayers engaged in like-kind exchanges, extending to July 15, 2020 the identification period for those taxpayers whose 45th day falls between April 1, 2020 and July 14, 2020 (including the deadline to identify relinquished property), and the exchange period for those taxpayers whose 180<sup>th</sup> day falls within that range (including the deadline to un-park replacement property).

The extension of the due date to July 15, 2020 also applies to other “Specified Time-Sensitive Actions,” including Tax Court petitions and related filings, as well as filing claims for any credits and refunds, which were originally due between April 1, 2020 and July 14, 2020.

*Please contact your Murtha Cullina LLP tax or estate planning attorney to discuss the impact of COVID-19 developments on your personal circumstances in more detail.*

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