

# COVID-19 Resource

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## Extension of Federal and State Tax Due Dates

Due to the COVID-19 pandemic, the U.S. Internal Revenue Service and some state tax authorities have extended due dates for taxpayer actions with original due dates of April 15, 2020.

### Federal Extensions of Time for Filing and Payment

In [press release IR-2020-58 dated March 21, 2020](#), the Treasury Department and the Internal Revenue Service announced that the federal income tax filing deadline has been extended from April 15, 2020, to July 15, 2020.

This automatic 90-day extension for federal tax actions applies to all taxpayers, including individuals, trusts and estates, corporations, small businesses, and other non-corporate taxpayers. No action is required by the taxpayer to obtain the benefit of this extended deadline.

In addition, taxpayers may also defer to July 15 payments normally due on April 15, without penalty or interest. The payments that may be deferred include those for 2019 underpayments, as for example the amounts due from the filing of Form 1040 or 1040A; estimated quarterly payments for the first quarter of 2020; and self-employment taxes.

A federal taxpayer can also obtain additional time to file beyond the automatic July 15, 2020 deadline. This additional extension is not automatic, however. Thus, those needing this additional extension must file, on or before July 15, 2020, Form 4868 for individuals or Form 7004 for businesses.

The Internal Revenue Service has provided detailed answers to twenty-four questions regarding the federal extension of time available [here](#).

### State Extensions of Time for Filing and Payment

Many states have now extended their tax filing and payment deadlines. We will address the extensions granted by four states of interest to most of our clients.

The **States of Illinois** and **Wisconsin** have extended to July 15, 2020, the deadlines for all taxpayers who were originally required to file and pay taxes by April 15, 2020. Thus, any tax return, tax payment, or first quarter 2020 estimated tax payment originally due on April 15, 2020 will now be due on July 15, 2020.

The [State of Indiana](#) has extended to July 15, 2020 the deadlines for individuals and corporations only to (a) file their returns originally due on April 15 or April 20, 2020; (b) pay any amounts originally due on April 15 or April 20, 2020; and (c) pay any estimated taxes originally due on April 15 or 20, 2020.

The [Commonwealth of Kentucky](#) has extended, to July 15, 2020, the deadline for the filing of returns and payment of taxes originally due on April 15, 2020. If these returns are filed and the taxes paid in full by July 15, 2020, all penalties on any taxes due are waived. However, as Kentucky law prohibits the waiver of interest, the payments made by July 15 are subject to statutory interest from April 15 to the date of payment. The extension of these deadlines apply only to income taxes.

**Simpson | Dattilo** attorneys are working and available to assist clients during the COVID-19 crisis. Please contact us with questions about tax filing deadlines, or any other matter with which we can be of assistance.

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