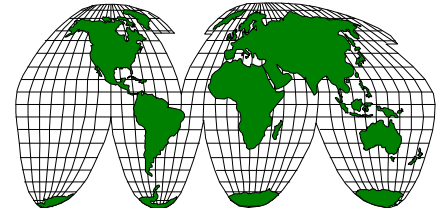


# Schreiber & Schreiber

Certified Public Accountants



## **Due Dates for Federal Returns Affected by Coronavirus(COVID-19)**

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**Updated Monday, April 13, 2020 8:21 AM**

IRS issued Notice 2020-18 (<https://www.irs.gov/pub/irs-drop/n-20-18.pdf>), Notice 2020-20 (<https://www.irs.gov/pub/irs-drop/n-20-20.pdf>), and Notice 2020-23 (<https://www.irs.gov/pub/irs-drop/n-20-23.pdf>) to provide filing and payment relief for taxpayers due to the Coronavirus (COVID-19) Emergency.

On March 13, 2020, the President issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic. The Emergency Declaration instructed the Secretary of the Treasury “to provide relief from tax deadlines to Americans who have been adversely affected by the COVID-19 emergency, as appropriate, pursuant to 26 U.S.C. 7508A(a).”

### **Notice 2020-23**

Notice 2020-23 expanded the relief previously granted in Notice 2020-18 and Notice 2020-30 for additional forms and time sensitive acts occurring between April 1, 2020 and July 15, 2020.

This Notice indicates:

The Secretary of the Treasury has determined that any person (as defined in section 7701(a)(1) of the Code) with a Federal tax payment obligation specified in this section III.A (Specified Payment), or a Federal tax return or other form filing obligation specified in this section III.A (Specified Form), which is due to be performed (originally or pursuant to a valid extension) on or after April 1, 2020, and before July 15, 2020, is affected by the COVID-19 emergency for purposes of the relief described in this section III (Affected Taxpayer).

For purposes of the Notice, the term “person” is defined in Code Section 7701(a)(1). Code Section 7701(a)(1) states:

The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

The following forms are amongst those listed in the Notice that are affected:

- Form 1040, 1040-SR, 1040-NR, 1040-NR-EZ, 1040-PR, and 1040-SS
- Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, and 1120-SF
- Form 1120S
- Form 1065 and 1066
- Form 1041, 1041-N, and 1041-QFT

- Form 706, 706-NA, 706-A, 706-QDT, 706-GS(T), 706-GS(D), 706-GS(D-1)
- Form 706 filed pursuant to RP 2017-34
- Form 8971
- Form 709 due on the date an estate is required to file Form 706 or Form 706-NA
- Form 990-T
- Excise tax payments on Form 990-PF or Section 4947(a)(1) and returns on Form 4720
- Quarterly estimated tax payments submitted with Form 990-W, 1040-ES, 1040-ES(PR), 1041-ES, and 1120-W

Revenue Procedure 2018-58(<https://www.irs.gov/pub/irs-drop/rp-18-58.pdf>) provides guidance on the acts covered by a Code 7508A interruption.

Practitioners with taxpayers affected by this interrupted period should be familiar with Code Section 7508A(<https://www.law.cornell.edu/uscode/text/26/7508A>) and the 7508A regulations(<https://www.law.cornell.edu/cfr/text/26/301.7508A-1>).

The Surface Transportation Act of 2015 change certain due dates. These changes are generally effective for taxable years starting after December 31, 2015. These would include fiscal year taxpayers including Forms 1065, 1120, 1120S, 1041, and others. Refer to the instructions for the applicable form to answer any questions on the extension period and appropriate form to file.

**Returns due the 15<sup>th</sup> day of the third month following the year end (1065 and 1120S)**  
**(Extension is for six months)**

<b>Year End</b>	<b>Extension Due Date</b>	<b>Extension Granted to</b>	<b>Return/Extension would be due</b>
7/31/2019	10/15/2019	4/15/2020	<u><i>Return due on 7/15/2020</i></u>
8/31/2019	11/15/2019	5/15/2020	<u><i>Return due on 7/15/2020</i></u>
9/30/2019	12/15/2019	6/15/2020	<u><i>Return due on 7/15/2020</i></u>
10/31/2019	1/15/2020	7/15/2020	<u><i>No effect</i></u>
12/31/2019	3/15/2020	9/15/2020	<u><i>Extension would be due 7/15/2020. Return due on 9/15/2020</i></u>
1/31/2020	4/15/2020	10/15/2020	<u><i>Extension would be due 7/15/2020. Return due on 10/15/2020</i></u>
2/29/2020	5/15/2020	11/15/2020	<u><i>Extension would be due 7/15/2020. Return due on 11/15/2020</i></u>
3/31/2020	6/15/2020	12/15/2020	<u><i>Extension would be due 7/15/2020. Return due on 12/15/2020</i></u>
4/30/2020	7/15/2020	1/15/2021	<u><i>No effect</i></u>

**Returns due the 15<sup>th</sup> day of the fourth month following the year end (1120)**  
**(Extension is for six months)**

<b>Year End</b>	<b>Extension Due Date</b>	<b>Extension Granted to</b>	<b>Return/Extension would be due</b>
6/30/2019	10/15/2019	4/15/2020	<u><i>Return due on 7/15/2020</i></u>
7/31/2019	11/15/2019	5/15/2020	<u><i>Return due on 7/15/2020</i></u>
8/31/2019	12/15/2019	6/15/2020	<u><i>Return due on 7/15/2020</i></u>
9/30/2019	1/15/2020	7/15/2020	<u><i>No effect</i></u>
11/30/2019	3/15/2020	9/15/2019	<u><i>Extension would be due 7/15/2020</i></u>
12/31/2019	4/15/2020	10/15/2020	<u><i>Extension would be due 7/15/2020</i></u>
1/31/2020	5/15/2020	11/15/2020	<u><i>Extension would be due 7/15/2020</i></u>
2/29/2020	6/15/2020	12/15/2020	<u><i>Extension would be due 7/15/2020</i></u>
3/31/2020	7/15/2020	1/15/2021	<u><i>No effect</i></u>

**Returns due the 15<sup>th</sup> day of the fourth month following the year end (1041)**  
**(Extension is for 5 ½ months)**

<b>Year End</b>	<b>Extension Due Date</b>	<b>Extension Granted to</b>	<b>Return/Extension would be due</b>
7/31/2019	11/15/2019	4/30/2020	<u><i>Return due on 7/15/2020</i></u>
8/31/2019	12/15/2019	5/31/2020	<u><i>Return due on 7/15/2020</i></u>
9/30/2019	1/15/2020	6/30/2020	<u><i>Return due on 7/15/2020</i></u>
10/31/2019	2/15/2020	7/31/2020	<u><i>No effect</i></u>
11/30/2019	3/15/2020	8/31/2020	<u><i>Extension would be due 7/15/2020</i></u>
12/31/2019	4/15/2020	9/30/2020	<u><i>Extension would be due 7/15/2020</i></u>
1/31/2020	5/15/2020	10/31/2020	<u><i>Extension would be due 7/15/2020</i></u>
2/29/2020	6/15/2020	11/30/2020	<u><i>Extension would be due 7/15/2020</i></u>
3/31/2020	7/15/2020	12/31/2020	<u><i>No effect</i></u>

**Returns due the 15<sup>th</sup> day of the fifth month following the year end (990)**  
**(Extension is for six months)**

<b>Year End</b>	<b>Extension Due Date</b>	<b>Extension Granted to</b>	<b>Return/Extension would be due</b>
5/31/2019	10/15/2019	4/15/2020	<u><i>Return due on 7/15/2020</i></u>
6/30/2019	11/15/2019	5/15/2020	<u><i>Return due on 7/15/2020</i></u>
7/31/2019	12/15/2019	6/15/2020	<u><i>Return due on 7/15/2020</i></u>
8/31/2019	1/15/2020	7/15/2020	<u><i>No effect</i></u>

10/31/2019	3/15/2020	8/15/2020	<u><i>Extension would be due 7/15/2020</i></u>
11/30/2019	4/15/2020	10/15/2020	<u><i>Extension would be due 7/15/2020</i></u>
12/31/2019	5/15/2020	11/15/2020	<u><i>Extension would be due 7/15/2020</i></u>
1/31/2020	6/15/2020	12/15/2020	<u><i>Extension would be due 7/15/2020</i></u>
2/29/2020	7/15/2020	1/15/2021	<u><i>No effect</i></u>

Practitioners should check with the different states that taxpayers have to file in to determine if filing relief for this event is being granted in that particular state. AICPA State Tax Filing Guidance for Coronavirus Pandemic is available at:

<https://www.aicpa.org/content/dam/aicpa/advocacy/tax/downloadabledocuments/coronavirus-state-filing-relief.pdf>

Important resources are located at:

- [www.irs.gov](http://www.irs.gov)
- <https://www.irs.gov/coronavirus-tax-relief-and-economic-impact-payments>
- [www.treasury.gov](http://www.treasury.gov)

Continual monitoring of the various taxing authority websites and announcements will be required to adequately service taxpayers affected by this disaster and have taxpayers meet all the filing requirements.

**Filing Deadlines Questions**  
***(Updated Sunday, April 12, 2020 4:39 PM)***

<b>Form</b>	
720	Not included in relief.
941	Not included in relief.
990	<p>Included in Section 10 of RP 2018-58.</p> <p>11. <a href="#">Sec. 6033(g)(1)</a> and <a href="#">Sec. 1.6033-2(e)</a></p> <p>Annual information returns, Forms 990, Return of Organization Exempt From Income Tax, of certain tax-exempt political organizations described under <a href="#">section 527</a> must be filed on or before the 15th day of the fifth month following the close of the taxable year.</p>
1041-A	<p>Included in Section 10 of RP 2018-58.</p> <p>12. <a href="#">Sec. 6034</a> and <a href="#">Sec. 1.6034-1(c)</a></p> <p>Annual information returns, Forms 1041-A, U.S. Information Return Trust Accumulation of Charitable Amounts, of trusts claiming charitable or other deductions under <a href="#">section 642(c)</a> must be filed on or before the 15th day of the fourth month following the close of the taxable year of the trust.</p>
5227	<p>Included in Section 9 of RP 2018-58</p> <p>4. <a href="#">Sec. 664</a>, <a href="#">Sec. 642</a>, and <a href="#">Sec. 4947</a>, and <a href="#">Secs. 1.664-1, 1.642(c)-5</a>, and 53.4947-1</p> <p>All charitable remainder trusts described under <a href="#">section 664</a>, all pooled income funds described under <a href="#">section 642(c)(5)</a>, and all other trusts that meet the definition of a split-interest trust under <a href="#">section 4947(a)(2)</a> must file an annual return, Form 5227, Split-Interest Trust Information Return, to report financial activities, provide information about charitable deductions and distributions, and determine if the trust is treated as a private foundation and subject to certain excise taxes on or before the 15th day of the fourth month following</p>

	the close of the taxable year. In addition, a charitable remainder trust must give each recipient of a current distribution a Schedule K-1 (Form 1041) that reflects that recipient's current distribution.
5500	<p>Included in Section 8 of RP 2018-58</p> <p>40. <a href="#">Secs. 6057, 6058</a>, and <a href="#">6059</a></p> <p>Form 5500, Annual Return/Report of Employee Benefit Plan; Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan; Form 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan (Form 5500 series), which are used to report annual information concerning employee benefit plans and fringe benefit plans, must be filed by a specified time. Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits, which is used to report information about separated participants with deferred vested benefits under a plan, must be filed by a specified time.</p> <p><i>General Advice</i></p> <p>Affected filers are advised to follow the instructions accompanying the Form 5500 series or Form 8955-SSA (or other guidance published on the postponement) regarding how to file the forms when postponements are granted pursuant to <a href="#">section 7508</a> or <a href="#">section 7508A</a>.</p> <p><i>Combat Zone Postponements under <a href="#">Section 7508</a></i></p> <p>Individual taxpayers who meet the requirements of <a href="#">section 7508</a> are entitled to a postponement of the Form 5500 series filing due date under <a href="#">section 7508</a>. The postponement of the Form 5500 series filing due date under <a href="#">section 7508</a> will also be permitted by the Department of Labor and the Pension</p>

	<p>Benefit Guaranty Corporation (PBGC) for similarly situated individuals who are plan administrators.</p> <p><i>Postponements for Federally Declared Disasters and Terroristic or Military Actions under <a href="#">Section 7508A</a></i></p> <p>In the case of “affected taxpayers,” as defined in <a href="#">§301.7508A-1(d)</a>, the IRS may permit a postponement of the Form 5500 series filing due date. Taxpayers who are unable on a timely basis to obtain information necessary for completing the forms from a bank, insurance company, or any other service provider because such service provider's operations are located in a covered disaster area will be treated as “affected taxpayers.” Whatever postponement of the Form 5500 series filing due date is permitted by the IRS under <a href="#">section 7508A</a> will also be permitted by the Department of Labor and PBGC for similarly situated plan administrators and direct filing entities.</p>
8804, 8805 and 8813	<p>Included in Section 12 of RP 2018-58.</p> <p>42. <a href="#">Sec. 1446</a></p> <p>All partnerships with effectively connected gross income allocable to a foreign partner in any tax year must file forms 8804, Annual Return for Partnership Withholding Tax, and 8805, Foreign Partner's Information Statement of <a href="#">Section 1446</a> Withholding Tax, on or before the 15th day of the fourth month following the close of the partnership's taxable year.</p> <p>43. <a href="#">Sec. 1446</a></p> <p>Form 8813, Partnership Withholding Tax Payment Voucher, is used to pay the withholding tax under <a href="#">section 1446</a> for all partnerships with effectively connected gross income allocable to a foreign partner in any tax year. Form 8813, Partnership Withholding Tax Payment Voucher ( <a href="#">Section 1446</a>), must accompany each payment of <a href="#">section 1446</a> tax</p>

	made during the partnership's taxable year. Form 8813 is to be filed on or before the 15th day of the fourth, sixth, ninth, and 12th months of the partnership's taxable year for U.S. income tax purposes.