



TaxNewsFlash

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Notice 2020-23: Relief for taxpayers affected by coronavirus pandemic (COVID-19)

The IRS today released an advance copy of Notice 2020-23 that amplifies and significantly expands the relief previously provided in Notice 2020-18 and Notice 2020-20 in response to the coronavirus (COVID-19) pandemic.

Notice 2020-23 [PDF 102 KB] automatically postpones due dates for “Affected Taxpayers” (as defined by this notice), with respect to an expanded list of federal tax returns, tax payments, forms, and schedules due on a date during the period beginning April 1, 2020, and ending July 15, 2020. The postponed due date is July 15, 2020.

Notice 2020-23 also provides relief with respect to “Specified Time-Sensitive Actions” that are due to be performed on or after April 1, 2020, and before July 15, 2020, such as filing all petitions with the Tax Court, seeking review of a decision rendered by the Tax Court, filing a claim for credit or refund of any tax, and bringing suit upon a claim for credit or refund of any tax. For purposes of the IRS notice, the term Specified Time-Sensitive Action also includes an investment at the election of a taxpayer due to be made during the 180-day period described in section 1400Z-2(a)(1)(A) of the Code.

Affected taxpayers have until July 15, 2020, to perform the Specified Time-Sensitive Actions.

Notice 2020-23 postpones for 30 days the due dates with respect to certain “Time-Sensitive Government Acts”—such as examinations, cases in Appeals, and filing certain amended returns or submitting payments for which the time for assessment would otherwise expire if the last day for performing such acts is on or after April 6, 2020, and before July 15, 2020.

Finally, Notice 2020-23 postpones the time for tax return preparers to apply to participate in the calendar year 2020 annual filing season program until July 15, 2020.

A related IRS release—[IR-2020-66](#)—provides:

Today’s notice expands this relief to additional returns, tax payments and other actions. As a result, the extensions generally now apply to all taxpayers that have a filing or payment deadline falling on

or after April 1, 2020, and before July 15, 2020. Individuals, trusts, estates, corporations and other non-corporate tax filers qualify for the extra time. This means that anyone, including Americans who live and work abroad, can now wait until July 15 to file their 2019 federal income tax return and pay any tax due.

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