



TaxNewsFlash

United States



No. 2023-071
February 27, 2023

Notice 2023-21: Relief with respect to lookback periods for returns with postponed due dates (COVID-19)

The IRS today issued an advance release of Notice 2023-21 providing relief with respect to lookback periods for claims for credit or refund for returns with due dates postponed by Notice 2020-23 or Notice 2021-21.

Read [Notice 2023-21](#) [PDF 100 KB]

Background

In order to provide relief to taxpayers adversely affected by the coronavirus (COVID-19) pandemic, Notice 2020-23 (which amplified Notice 2020-18 and Notice 2020-20) postponed certain federal tax return filing and payment obligations that were due to be performed on or after April 1, 2020, and before July 15, 2020, to July 15, 2020. Read [TaxNewsFlash](#). Similarly, Notice 2021-21 postponed the due date for both filing federal income tax returns in the Form 1040 series with an original due date of April 15, 2021, and making federal income tax payments in connection with one of these forms, to May 17, 2021. Read [TaxNewsFlash](#). Under section 6511, taxpayers who timely filed their tax returns by the postponed due dates provided by Notice 2020-23 and Notice 2021-21 have three years from the date of filing their return for each year to timely file a claim for credit or refund for that year.

Although Notice 2020-23 and Notice 2021-21 **postponed** certain return filing due dates, those notices **did not extend** the time for filing the returns because a postponement is not an extension. As a result, the postponements did not lengthen the lookback periods under section 6511(b)(2)(A).

In addition, the dates on which withheld taxes are deemed paid under section 6513(b)(1) or (2) were not affected by Notice 2020-23 or Notice 2021-21. Accordingly, although some calendar-year taxpayers may have until July 15, 2023, or May 17, 2024, to timely file a claim for credit or refund for their taxable years postponed by Notice 2020-23 and Notice 2021-21, in order for the applicable lookback period to include all available amounts, taxpayers who did not receive an extension of time for filing a return must

file (absent the relief provided by the notice) a claim for credit or refund within three years of the due date of the return (generally April 15, 2020 or April 15, 2021, respectively).

Relief provided

Section 3 of today's notice permits taxpayers who had a return filing due date postponed by Notice 2020-23 or Notice 2021-21, who did not receive an extension of time for filing such return, and who file timely claims for credit or refund to be credited or refunded amounts deemed paid on April 15 of each year.

The notice indicates that the relief it provides under section 7508A is automatic and that affected taxpayers do not have to call the IRS, file any form, or send letters or other documents to receive the relief.

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