

MEMO# 32381

April 13, 2020

COVID 19: IRS Expands Tax Filing and Payment Relief

[32381]

April 13, 2020 TO: ICI Members
Management Company Tax Subcommittee

Tax Committee SUBJECTS: Tax RE: COVID 19: IRS Expands Tax Filing and Payment Relief

The IRS issued [Notice 2020-23](#) expanding the federal tax filing and payment relief for certain tax form filings and payment obligations that are due between April 1 and July 15 to July 15, 2020. Calendar year or fiscal year corporate income tax return filings on 1120-RIC are covered under the Notice. This relief follows previous guidance that postponed the deadline for tax filings and payments due on April 15, 2020^[1] and addresses the filing due date concerns raised in ICI's letter to the IRS.^[2]

Katie Sunderland
Assistant General Counsel

endnotes

^[1] See Institute [Memorandum No. 32300](#) dated March 18, 2020 and Institute [Memorandum No. 32321](#) dated March 26, 2020.

^[2] See Institute [Memorandum No. 32310](#) dated April 13, 2020.