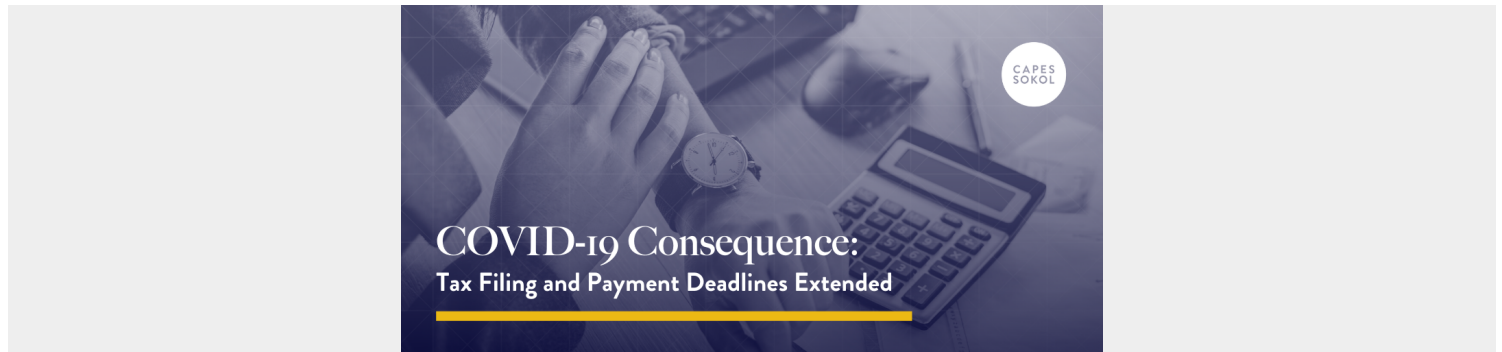


# COVID-19 CONSEQUENCE: TAX FILING AND PAYMENT DEADLINES EXTENDED

*Posted on March 24, 2020 by Laura E. Krebs Al-Shathir*



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The federal and Missouri state governments have announced consistent and simple automatic relief from the April 15, 2020, tax filing and payment deadlines.

## Federal Relief

The IRS and the Department of Treasury recently announced that the federal income tax filing due date is automatically extended from April 15, 2020, to July 15, 2020, and that taxpayers [may defer payment of all taxes](#) normally due on April 15, 2020, until July 15, 2020.

The U.S. Treasury Department had [previously announced an automatic 90-day extension](#) of time to make federal income tax payments, subject to limitations. Specifically, individuals were previously allowed to defer up to \$1 million in tax payments, while corporations could [defer up to \\$10 million](#).

The most recent guidance removes those limitations. All taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers, as well as those who pay self-employment tax, may now automatically defer federal income tax payments normally due on April 15, 2020, to July 15, 2020, regardless of the amount owed.

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Estimated tax payments for 2020 that would have been due on April 15, 2020, also are not due until July 15, 2020.

Passthrough entities, such as companies taxed as partnerships and S corporations, do not normally pay tax at the entity level, but the automatic tax payment extension may be utilized by owners of such entities.

## State Relief

The Missouri Department of Revenue has also [automatically extended the April 15, 2020, deadline](#) for the filing of state income tax returns until July 15, 2020.

As previously communicated, the Missouri Department of Revenue also extended the deadline for the payment of state income taxes that would have been due on April 15, 2020, until July 15, 2020.

Consistent with the federal relief, state estimated tax payments for 2020 that would have been due on April 15, 2020, also are not due until July 15, 2020.

## Automatic Relief: Missouri & Federal

Both the Missouri and Federal relief are automatic, meaning taxpayers do not need to file any forms to take advantage of the extended payment or filing deadlines from April 15, 2020, to July 15, 2020.

However, taxpayers who need additional time to file their tax returns beyond the July 15, 2020, deadline may request an extension of time to file their tax returns by filing [Form 4868](#) or [Form 7004](#) (as applicable).

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