

Overview of Extensions Granted in Notice 2020-23

Type of Tax Return	Form ¹	2020 Deadline
Individual/married tax return & payments	Form 1040, 1040-SR, 1040-NR, 1040-NR-EZ, 1040-PR, 1040-SS	7/15/2020
Trust & estate tax return & payment	Form 1041, 1041-N, 1041-QFT	7/15/2020
Partnership Returns	Form 1065; Form 1066	07/15/20
Corporation tax return & payments	Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-S, 1120-SF	7/15/2020
United States Estate and Generation-Skipping Transfer Tax Return & payment	Form 706; 706-NA, 706-A, 706-QDT, 706-GS(T), 706-GS(D), 706-GS(D-1)	7/15/2020
Form 706 pursuant to Rev. Proc. 2017-34	Form 706	7/15/2020
Information Regarding Beneficiaries Acquiring Property from a Decedent	Form 8971	7/15/2020
United States Gift and Generation-Skipping Transfer Tax Return and payment	Form 709	7/15/2020
Exempt Organization Business Income Tax Return & payment	Form 990-T	7/15/2020
Excise tax payments on investment income & payment	Form 990-PF; Form 4720	7/15/2020
Quarterly Estimated Income Tax Payments & payments	Form 990-W; Form 1040-ES; 1040-ES (NR), 1040-ES (PR); Form 1041-ES; Form 1120-W	7/15/2020
Return of Organization Exempt from Income Tax ²	Form 990	7/15/2020
Annual Return/Report of Employee Benefit Plan ²	Form 5500	7/15/2020

¹ - This relief includes not just the filing of specified Forms, but also all schedules, returns, and other forms that are filed as attachments to specified forms or are required to be filed by the due date of Specified Forms

² - This relief comes through Rev. Proc. 2018-58 for affected taxpayers with a time sensitive which is due to be performed on or after April 1, 2020.

NOTE: The above list is not intended to be all inclusive. Rev. Proc. 2018-58 provides other disaster-related relief for time-sensitive actions and elections.

<https://www.irs.gov/pub/irs-drop/rp-18-58.pdf>