



Bet Tzedek Legal Services

IRS, Extends Payments and Filing Deadlines to July 15, 2020.

INTERNAL REVENUE SERVICE (IRS) & COVID-19 – QUICK FACTS

1. **Filing Deadline:** The April 15, 2020 deadline to file your 2019 Taxes has been extended to July 15, 2020.
2. **Payment Deadline:** The April 15, 2020 deadline to pay any Taxes you may owe with your return, has been extended to July 15, 2020.
 - a. What does this mean?
 1. In general, the IRS provides a single deadline for taxpayers to file their returns and pay any taxes they may owe for the taxable year. This date almost always falls on April 15, 2020 aka “Tax Day!” If you do not file your tax return or pay the taxes you may owe by the April 15, 2020 filing deadline, the IRS can assess penalties and interest on top of the taxes you may owe for the given taxable year.
 2. Effect of COVID-19: In response to COVID-19, the IRS has moved “Tax Day” to July 15, 2020. This means, that you must file your taxes and pay any taxes you may owe by the July 15, 2020 filing deadline.
 - b. **If you are expecting a refund, file your return as soon as possible.** If for some reason you cannot file your return by July 15, 2020 and are expecting a refund, request an extension so the IRS does not assess a penalty against you for not filing a return.
3. **Filing Requirement:**
 - a. **You are required to file a 2019 Tax Return If:**
 1. **Single:** Your filing status is “single” and you were under the age of 65 in December of 2019 and your gross income for the 2019 Tax Year was at least \$12,200.00 or if you were over the age of 65 in December of 2019 and your gross income for the 2019 Tax Year was at least \$13,350.00.
 2. **Head of Household:** Your filing status is “head of household” and you were under the age of 65 in December of 2019 and your gross income for the 2019 Tax Year was at least \$18,350.00 or if you were over the age of 65 in December of 2019 and your gross income for the 2019 Tax Year was at least \$20,000.00.
 3. **Married Filing Jointly:** You and your spouse filed “ married, filing jointly” and you were both under the age of 65 in December of 2019 and your combined gross income for the 2019 Tax Year was at least \$24,400.00 or if one spouse was over the age of 65 years old in December of 2019 and your combined gross income was at least \$25,700.00 or if you were both over the age of 65 in December of 2019 and your combined gross income for the 2019 Tax Year was at least \$27,000.00.
 4. **Married Filing Separately:** Your filing status is “married, filing separate” and you were any age in December of 2019 and your gross income for the 2019 Tax Year was at least \$5.00.

5. **Qualifying Widow(er):** Your filing status is “qualifying widower” and you were under the age of 65 in December of 2019 and your gross income for the 2019 Tax Year was at least \$24,400.00 or if you were over the age of 65 in December of 2019 and your gross income for the 2019 Tax Year was at least \$25,700.00.

b. **Filing Resources:** If you have a filing requirement for 2019 and have not been able to file your return and have lost access to a VITA clinic or a tax preparer due to COVID-19, the IRS has provided a free online resource where you can file your return.

1. **Free-File:** <https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free>

2. **Tool to determine Filing Requirement:** <https://www.irs.gov/help/ita/do-i-need-to-file-a-tax-return>

4. **Extensions:** You can request an Extension to FILE your taxes NOT pay your taxes.

a. **Form 4868-** is the form you can use to request an extension in filing your 2019 Taxes.

1. In general, the IRS grants a 6-Month filing extension from April 15, 2020 to October 15, 2020.

2. The IRS has extended this year’s filing deadline, but it does not appear that the October 15, 2020 date has been extended.

3. As of right now, if you request a filing extension beyond July 15, 2020, it is safe to assume that you will have until October 15, 2020 to file your 2019 Tax return.

b. **Should you request an extension?** requesting an extension is a good idea, if you know that you will be unable to get the return prepared by July 15, 2020. The extension will allow you to avoid a penalty for failing to file the return by the July 15, 2020.

c. **Keep in mind:** Requesting an extension to file your return DOES NOT mean that you have until October 15, 2020 to pay any tax you may owe. You have until July 15, 2020 to pay any tax you may owe.

5. **Possible Scenarios:**

a. **I am going to owe taxes and the tax preparer/ VITA clinic that was going to help me, is no longer available because of COVID-19:**

1. Request a filing extension using Form 4868 only if you are unable to get your taxes filed by July 15, 2020. Just keep in mind that you must pay the tax you owe by July 15, 2020.

2. Instead of requesting an extension, you can use the IRS “Free-File”, if you feel comfortable in filing your own tax return.

b. **I am not going to owe taxes, but I cannot file my return because the tax preparer/ VITA clinic that was going to help me, is no longer available because of COVID-19:**

1. Request a filing extension using Form 4868, only if you do not think you will be able to file your tax return by July 15, 2020.

2. Instead of requesting an extension, you can use the IRS “Free-File”, if you feel comfortable in filing your own tax return.

c. **I am going to owe taxes, and I can file my return before July 15, 2020:**

1. File your return and remember that you must pay the tax you owe by July 15, 2020. If you fail to pay by this date, then the IRS will assess penalties and interest on top of the tax you may owe.

d. **I am not going to owe taxes, and I can file my return before July 15, 2020:**

1. **File your return and get that refund!**

- 6. The U.S Tax Court** has cancelled trial sessions between March and June. The July trial sessions have not yet been canceled. If you were scheduled for a trial session between March and June, you should continue to cooperate with assigned IRS counsel in an attempt to resolve your case, until a new trial date can be assigned.

Resources:

- IRS Resources:
 - <https://www.irs.gov/coronavirus>.
 - <https://www.irs.gov/newsroom/filing-and-payment-deadlines-questions-and-answers>
 - https://www.irs.gov/pub/irs-utl/irs-disaster-resources-faqs-2019_508.pdf

If you have more questions or need assistance, we are happy to help. Please contact our intake line at 323-939-0506.

**These materials were last updated on May 7, 2020, and do not contain or incorporate any benefits from the recently passed Federal CARES Act. We are in the process of incorporating this information and will post an updated guide as soon as possible.*