

## Coronavirus Forces Delay in Federal, State Tax Deadlines

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**UPDATE March 23, 10 a.m.:** In addition to changing the tax payment day, the federal government has now [extended the filing deadline to July 15.](#)

New guidance from the federal government says most people and businesses will not have to pay or file their taxes by the traditional April 15 due date because of the coronavirus fallout.

According to recent guidance from the U.S. Department of the Treasury and the IRS, there will be an [allowance for the deferral of tax payments](#) for certain individuals and businesses.

The allowance is for businesses and individuals with tax payment due on April 15. For those whose taxes are due by April 15, the deadline to pay taxes has been extended to July 15.

The postponed payment amount is up to \$10 million for each consolidated group (as defined in [IRS Reg. 1.1502-1](#)) or for each C corporation that does not join in filing a consolidated return. For all other taxpayers, the postponed payment amount is up to \$1 million regardless of filing status. The relief provided is solely for federal income tax payments (including payments of tax on self-employment income) due on April 15 for the 2019 tax year and federal estimated income tax payments (including payments of self-employment income) due on April 15 for the 2020 taxable year.

As for state taxes, the Pennsylvania Department of Revenue announced that the deadline for taxpayers to file their 2019 state personal income tax returns has been extended to July 15.

In addition, the extension will apply to final 2019 personal income tax payments and estimated personal income tax payments for the first and second quarters of 2020.

If you have any questions on this, including whether your business qualifies for the deferral of payments to July 15, please [contact me](#) or anyone in the [Barley Snyder Tax Practice Group](#).

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