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**Re: Coronavirus Response: Extension of Time to File and Pay**

March 24, 2020

Dear Clients and Friends,

The Treasury Department and Internal Revenue Service have announced that the federal income tax filing due date is automatically extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer federal income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers as well as those who pay self-employment tax.

Taxpayers do not need to file any additional forms or call the IRS to qualify for this automatic federal tax filing and payment relief. Individuals and business taxpayers that need additional time to file beyond the July 15 deadline, can request a filing extension.

*However, the IRS urges taxpayers who are due a refund to file as soon as possible. Most tax refunds are still being issued within 21 days.*

This announcement comes following the President's emergency declaration pursuant to the Stafford Act. The Stafford Act is a federal law designed to bring an orderly and systematic means of federal natural disaster and emergency assistance for state and local governments in carrying out their responsibilities to aid citizens. It was enacted in 1988.

The IRS announced that it will continue to monitor issues related to the COVID-19 virus and provide additional guidance. We will share this information with you as we receive it. Please call our office if you have any questions.

Sincerely,

DUFFY KRUSPODIN, LLP