Presented below is our summary of significant Internal Revenue Service (IRS) guidance and relevant tax matters for the week of March 16 – 20, 2020. Additionally, for continuing updates on the tax impact of COVID-19, please visit our resource page here.


March 18, 2020: The US Tax Court announced that it will close effective March 18, 2020 until further notice. Mail will be held for delivery until the US Tax Court reopens. Taxpayers may comply with statutory deadlines for filing petitions or notices of appeal by timely mailing a petition or notice of appeal, which will be determined by the United States Postal Service’s postmark or the delivery certificate of a designated private delivery service. The eAccess and eFiling systems will remain operational. For more information, see here.

March 19, 2020: The IRS released clarifications to the Instructions for Form 1065-X, Amended Return or Administrative Adjustment Request (AAR). The clarifications relate to the changes resulting from the Bipartisan Budget Act of 2015.

March 20, 2020: The IRS announced that the due date for paying taxes and filing returns is pushed back from April 15, 2020 to July 15, 2020 for individuals and
businesses in response to the COVID-19 outbreak. Associated interest, additions to tax and penalties for late payment will also be suspended until July 15, 2020 and begin to accrue on July 16, 2020. This relief is automatic, no forms need to be filed to qualify. State filing and payment deadlines vary and taxpayers should consult the rules of each applicable state. For more information, see here.

**March 20, 2020:** The IRS released its weekly list of written determinations (e.g., Private Letter Rulings, Technical Advice Memorandums and Chief Counsel Advice).

*Special thanks to Emily Mussio in our Chicago office for this week’s roundup.*

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