



# COVID19 Tax Filings and Payments Extensions

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Description of Tax Form and Original Due Dates	Federal Extensions due to Presidential Emergency Declaration  Notices 2020-17, 2020-18 2020-20, and 2020-23	Louisiana State Tax Filing and Payment Extensions due to the COVID-19 public health emergency  Revenue Information Bulletins 20-008 and 20-009
<p><b>2019 Individual Income Tax Returns:</b> Federal Form 1040 due 4/15/2020 and Louisiana form IT-540 due 5/15/2020</p> <p>Federal extension also includes forms 1040-SR, 1040-NR, 1040-NR-EZ, 1040-PR, 1040-SS, and applies to tax return filing and payment obligations which were or are due, originally or by valid extension, on or after April 1, 2020 and before July 15, 2020</p>	<p>Both return filing and payment due dates have been extended to July 15, 2020</p>	<p>Both return filing and payment due dates have been extended to July 15, 2020</p>
<p><b>2020 Individual 1<sup>st</sup> Quarter Estimated Tax Payments:</b> Federal Form 1040ES due 4/15/2020 and Louisiana form 540ES due 4/15/2020</p> <p>Federal extension also includes forms 1040-ES (NR), and 1040-ES (PR) and applies to tax return filing and payment obligations which were or are due, originally or by valid extension, on or after April 1, 2020 and before July 15, 2020</p>	<p>Both the filing and payment due dates have been extended to July 15, 2020</p>	<p>NOT EXTENDED</p>
<p><b>2020 Individual 2<sup>nd</sup> Quarter Estimated Tax Payments:</b> Federal form 1040ES due June 15, 2020 and Louisiana form 540ES due June 15, 2020. Federal extension also includes forms 1040-ES (NR), and 1040-ES (PR) and applies to tax return filing and payment obligations which were or are due, originally or by valid extension, on or after April 1, 2020 and before July 15, 2020</p>	<p>Both the filing and payment due dates have been extended to July 15, 2020</p>	<p>NOT EXTENDED</p>

<p><b>2019 Corporate Tax Returns:</b> Federal form 1120 due 4/15/2020 and Louisiana form 620 due 5/15/2020</p> <p>Federal extension also includes forms 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L 1120-ND,1120-PC, 1120-POL, 1120-REIT, 1120-RIC,1120-S, 1120-SF, and applies to tax return filing and payment obligations which were or are due, originally or by valid extension, on or after April 1, 2020 and before July 15, 2020</p>	<p>Both return filing and payment due dates have been extended to July 15, 2020</p>	<p>Both return filing and payment due dates have been extended to July 15, 2020</p>
<p><b>2020 Corporate 1<sup>st</sup> Quarter Estimated Tax Payments:</b> Federal form 1120-W due April 15, 2020, and also applies to tax return filing and payment obligations which were or are due, originally or by valid extension, on or after April 1, 2020 and before July 15, 2020</p>	<p>Both the filing and payment due dates have been extended to July 15, 2020</p>	<p>NOT EXTENDED</p>
<p><b>2020 Corporate 2nd Quarter Estimated Tax Payments:</b> Federal form 1120-W due June 15, 2020, and also applies to tax return filing and payment obligations which were or are due, originally or by valid extension, on or after April 1, 2020 and before July 15, 2020</p>	<p>Both the filing and payment due dates have been extended to July 15, 2020</p>	<p>NOT EXTENDED</p>
<p><b>2019 Partnership Tax Returns:</b> Federal form 1065 due 3/15/2020, and Louisiana form 565 due 4/15/2020, and Louisiana Composite Partnership return form R-6922 due 5/15/2020</p> <p>Federal extension also includes forms form 1066 (REMIC), and applies to tax return filing and payment obligations which were or are due, originally or by valid extension, on or after April 1, 2020 and before July 15, 2020</p>	<p>The Federal form 1065 was due March 15, 2020 prior to the COVID19 emergency declaration and was not extended</p>	<p>Both return filing and payment due dates have been extended to July 15, 2020</p>
<p><b>2019 Fiduciary Income Tax Returns:</b> Federal form 1041 due 4/15/2020 and Louisiana form 541 due 5/15/2020</p> <p>Federal extension also includes forms 1041-NR, 1041-QFT, and applies to tax return filing and payment obligations which were or are due, originally or by valid extension, on or after April 1, 2020 and before July 15, 2020</p>	<p>Both return filing and payment due dates have been extended to July 15, 2020 (limited to tax payments of up to \$1 million)</p>	<p>Both return filing and payment due dates have been extended to July 15, 2020</p>

<p><b>2020 1<sup>st</sup> Quarter Estimated Income Tax for Trusts and Estates:</b> Federal form 1041-ES due April 15, 2020, and also applies to tax return filing and payment obligations which were or are due, originally or by valid extension, on or after April 1, 2020 and before July 15, 2020</p>	<p>Both return filing and payment due dates have been extended to July 15, 2020</p>	<p>NOT EXTENDED</p>
<p><b>2020 2<sup>nd</sup> Quarter Estimated Income Tax for Trusts and Estates:</b> Federal form 1041-ES due June 15, 2020, and also applies to tax return filing and payment obligations which were or are due, originally or by valid extension, on or after April 1, 2020 and before July 15, 2020</p>	<p>Both return filing and payment due dates have been extended to July 15, 2020</p>	<p>NOT EXTENDED</p>
<p><b>2020 1<sup>st</sup> Quarter Payroll Tax Returns:</b> Federal form 941 due 4/30/2020, and Louisiana form L-1 due dates vary by filing status</p>	<p>NOT EXTENDED</p>	<p>NOT EXTENDED</p>
<p><b>2020 2<sup>nd</sup> Quarter Payroll Tax Returns:</b> Federal form 941 due 7/31/2020, and Louisiana form L-1 due dates vary by filing status</p>	<p>NOT EXTENDED</p>	<p>NOT EXTENDED</p>
<p><b>2020 Federal Tax Exempts and Louisiana Nonprofits:</b> Federal form 990-T due 5/15/2020, and Louisiana returns due 6/15/2020 Federal extension also includes Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e) of the Code), and applies to tax return filing and payment obligations which were or are due, originally or by valid extension, on or after April 1, 2020 and before July 15, 2020 Federal extension also includes excise tax payments on investment income and return filings on forms 990-PF, and 4720</p>	<p>Both return filing and payment due dates have been extended to July 15, 2020</p>	<p>NOT EXTENDED</p>
<p><b>2020 1<sup>st</sup> Quarter Estimated Tax on Unrelated Business Taxable Income:</b> Federal form 990-W due 4/15/2020 (or 5/15/2020 for Private Foundations), and also applies to tax return filing and payment obligations which were or are due, originally or by valid extension, on or after April 1, 2020 and before July 15, 2020</p>	<p>Both return filing and payment due dates have been extended to July 15, 2020</p>	

<p><b>2020 2<sup>st</sup> Quarter Estimated Tax on Unrelated Business Taxable Income:</b> Federal form 990-W due 6/15/2020, and also applies to tax return filing and payment obligations which were or are due, originally or by valid extension, on or after April 1, 2020 and before July 15, 2020</p>	<p>Both return filing and payment due dates have been extended to July 15, 2020</p>	
<p><b>2019 Federal Gift Tax:</b> Form 709 due 4/15/2020</p>	<p>Both return filing and payment due dates have been extended to July 15, 2020</p>	
<p><b>Federal Estate and Generation-Skipping Transfer Tax Returns:</b> Federal forms 706, and 706-NA, 706-A, 706-QDT, 706-GS(T), 706-GS(D), 706-GS(D-1), and form 706 filed pursuant to Rev. Proc. 2017-34, and applies to tax return filing and payment obligations which were or are due, originally or by valid extension, on or after April 1, 2020 and before July 15, 2020</p> <p>Extension also includes forms 8971, any supplemental form 8971, including all requirements contained in section 6035(a) of the Code.</p> <p>Extension also applies to all estate tax payments of principal or interest due as a result of an election made under sections 6166, 6161, or 6163 and annual recertification requirements under section 6166 of the Code.</p>	<p>Both return filing and payment due dates have been extended to July 15, 2020.</p>	
<p><b>February Louisiana State Sales Taxes:</b> February 2020 returns due 3/20/2020 for (1) General sales tax form R-1029, (2) Direct Marketer Sales form R-1031E, (3) Ernest N. Morial Convention Center form R-1030, (4) Hotel/Motel Sales form R-1029HME, (5) New Orleans Exhibition Hall Authority Food and Beverage form R-1325, (6) Occupancy form R-1029DSE, (7) Online Hotel Forums form R-1029DSO and R-1029SWO</p>		<p>Both return filing and payment due dates have been extended to May 20, 2020</p> <p>EBR PARISH local sales tax returns for the period of February, 2020 are extended to April 20, 2020 and returns for the period of March, 2020 are extended to May 20, 2020. See Mayor President Executive Order dated March 17, 2020</p>

1 <sup>ST</sup> Quarter Federal Excise Taxes: Form 720 due 4/30/2020	NOT EXTENDED	
February Louisiana Excise Taxes: on (1) Wine Shipped Direct to Consumers form R-5696L (2) Louisiana State and Parish and Municipal Beer Tax from R-5621 due 3/20/2020, and (3) Automobile Rental form R-1329E due 3/20/2020		Both return filing and payment due dates have been extended to May 20, 2020
Louisiana Severance Taxes		NOT EXTENDED



**John McDermott**, practicing law for more than 40 years, is a Board Certified Tax Law Specialist, Louisiana Board of Legal Specialization, and he is a certified public accountant. John practices in business and individual income tax, payroll tax, franchise tax, excise tax, ad valorem tax, sales and use tax, and gift and estate tax. John previously chaired the IRS Advisory Council’s Small Business/Self-Employed and Wage & Investment Subgroup. He is ranked among *Louisiana Super Lawyers* and *Best Lawyers* in Tax Law. In the community, John is chair of the board of governors for the Boys and Girls Club of Baton Rouge.

