

COVID-19 Filing and Payment Deadlines

Federal:	Typical due date for calendar-year filers	Due date under COVID-19 Pandemic
Return type (1040, 1041, 1120)		
2019 tax return	4/15/2020	7/15/2020
Balance due with 2019 tax return	4/15/2020	7/15/2020
2019 extension	4/15/2020	7/15/2020
Balance due with 2019 extension	4/15/2020	7/15/2020
First quarter 2020 estimated payment	4/15/2020	7/15/2020
Second quarter 2020 estimated payment	6/15/2020	7/15/2020
Third quarter 2020 estimated payment	9/15/2020	No change
Fourth quarter 2020 estimated payment	1/15/2021	No change
Return type (1065, 1120S)	If due date is after 4/1/2020, it is now due	7/15/2020
Return type (990)	5/15/2020	7/15/2020
Return type (5500)	7/31/2020	No change
Return type (709)		
2019 tax return	4/15/2020	7/15/2020
Balance due with 2019 tax return	4/15/2020	7/15/2020
Return type (706)	Varies by estate, but if it is due after 4/1/2020, it is now due	7/15/2020
Contribution to HSA or Archer MSA for 2019 deduction	4/15/2020	7/15/2020
Contribution to IRA for 2019 deduction	4/15/2020	7/15/2020
Withdrawal of excess IRA contributions to avoid treatment as income	4/15/2020	No change
Michigan:		
2019 tax return	4/15/2020	7/15/2020
Balance due with 2019 tax return	4/15/2020	7/15/2020
2019 extension	4/15/2020	7/15/2020
Balance due with 2019 extension	4/15/2020	7/15/2020
First quarter 2020 estimated payment	4/15/2020	7/15/2020
Second quarter 2020 estimated payment	6/15/2020	7/15/2020
Third quarter 2020 estimated payment	9/15/2020	No change
Fourth quarter 2020 estimated payment	1/15/2021	No change

Michigan city income tax returns and payments due 4/30/2020 have been extended to 7/31/2020
Michigan city second quarter 2020 estimated payments maintain their original due date of 6/30/2020, unless extended by their respective city income tax administrator



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As of 4/26/2020

Any accounting, business, or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough analysis of specific issues, nor a substitute for a formal opinion, nor was it written to be used to avoid tax related penalties.