



# FLICKINGER & CO., LLC

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### **Notice of Information Regarding the Extension of Tax Filing Deadlines**

(last updated April 11, 2020 10:45am)

## **FILING DEADLINES**

### **Federal Tax Returns**

- All Federal income tax returns or federal income tax payments that were due on April 15, 2020 have now been automatically postponed to July 15, 2020. You do not need to file any forms to get the extension. This includes the 1040, Gift Tax Return, Trust and Estate Returns, Generational Skipping Tax (GST), C-Corporation, Exempt Organizations and all FBAR reporting.
- Individuals who cannot file their tax by July 15 should file for an extension until October 15. Extension requests and tax payments must be made by July 15.
- The deadline to file for an unclaimed 2016 refund, including amending the 2016 tax return, has been extending to July 15.

### **Pennsylvania Tax Returns**

- Paper tax returns and amendments are not being processed currently, as the PA Department of Revenue has closed their offices, so the fastest way to file your return and receive any refund would be to file electronically.
- The deadline for Pennsylvania taxpayers to file their personal income tax returns has also been extended to July 15, 2020.
- Penalties and interest on personal income tax returns for 2019 will also be waived until July 15, 2020. This applies to final 2019 tax returns and payments.

### **Pennsylvania Property Tax Rebate**

- The deadline to apply for the PA Property Tax Rebate (PA 1000) has been extended to December 31.
- Pennsylvania will still begin the distribution of funds to those who have already submitted applications by July 1.

### **Maryland Tax Returns**

- The deadline for Maryland taxpayers to file their income tax returns has been extended to July 15.
- There will be no interest or penalties for late payments if 2019 tax payments are made by July 15.
- No additional extension forms are required.
- The extension of the deadline applies to individuals, corporate entities, pass-through entities (partnerships and S corporations), and fiduciary taxpayers.

### **Pennsylvania Local Tax Returns**

- YATB, LCTCB, CCTB: The filing deadline for all individual earned income tax returns had been extended to July 15, 2020.

### **Local Service Tax and Mercantile Business Privilege Tax**

- Some municipalities have extended their due dates and some have not. See the link on the YATB website [www.yatb.com](http://www.yatb.com) for an up-to-date list regarding your due date

# PAYMENT & CONTRIBUTION DEADLINES

## Quarterly Estimated Payments

- Federal: The IRS deadline for estimated payments for the first and second quarters of 2020 have been postponed to July 15.
- PA: The Pennsylvania Department of Revenue has extended both the first and second quarter estimated payments to July 15.
- MD: Quarterly payments of 2020 estimated taxes that were due in March are extended until July 15.
- YATB: The deadline for local estimates for first quarter has been postponed to July 15. Second quarter is still due by June 15.
- LCTCB: The deadline for local estimates for first and second quarter have been postponed to July 15.
- CCTB: The deadline for local estimates for first quarter has been postponed to July 15. Second quarter is still due by June 15.

## IRA Contributions/Health Savings Account Contributions

- IRA contributions for 2019 can be made until July 15.
- Contributions to Health Savings Accounts for 2019 can be made until July 15.

## PA Sales Tax

- At this time, there is **no** delay in the due date of Pennsylvania sales tax payments.

## York County Property Tax

- At this time, there is **no** delay in the due date of property taxes. Most, if not all, municipalities are not accepting payments in person or via drop off.

## Autopayment Information - Federal

- For taxpayers who have already filed their federal tax return and scheduled a payment for April 15, that payment **will not** be automatically postponed to July 15.
- Taxpayers **can** cancel a federal tax payment and reschedule it for July 15 if desired.
  - If you scheduled a payment through IRS Direct Pay, you can use your confirmation number from the payment to use the Look Up a Payment feature and modify or cancel a payment until two business days before due date.
  - If you scheduled a payment through EFTPS, go to the payments page, login, then click Cancel a Tax Payment and follow instructions. This must be done two business days before the due date.
  - If you scheduled a payment as part of filing your tax return, contact the U.S. Treasury Financial Agent at 888-353-4537 to cancel your payment. This must be done two business days before due date.
  - If you scheduled a payment by credit/debit card, contact card processor to cancel the payment.

## Autopayment Information - Pennsylvania

- To cancel a payment for your Pennsylvania tax return, you must contact the Department of Revenue by email or fax at least two business days before the date of the payment.
  - Email: [ra-achrevok@pa.gov](mailto:ra-achrevok@pa.gov)
  - Fax: 717-772-9310
  - The email or fax must include your name, Social Security number, payment date, and payment amount.
  - They are unable to reschedule the payment for you, so you have two options to make sure your tax payment is made by the deadline.

- Ask your tax preparer for a paper voucher which you will have to remember to mail in with your tax payment by July 15, or
- Create an online account at [revenue.pa.gov](https://revenue.pa.gov) to make or schedule your payment electronically.