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*Sample Client Letter: Deferred Tax Payments Allowed Due to COVID-19 Outbreak*

**Re: Deferred Tax Payments Allowed Due to COVID-19 Outbreak**

Dear Client:

Following President Trump’s emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act due to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic, the U.S. Treasury Department and Internal Revenue Service (IRS) have issued federal income tax payment guidance for individuals, other non-corporate and corporate tax filers.

The guidance allows all individual and other non-corporate tax filers to defer up to $1 million of federal income tax (including self-employment tax) payments due on April 15, 2020, until July 15, 2020, without penalties or interest. The guidance also allows corporate taxpayers a similar deferment of up to $10 million of federal income tax payments that would be due on April 15, 2020, until July 15, 2020, without penalties or interest.

*This guidance does not change the April 15 filing deadline.* Taxpayers should continue to file their tax returns due by the filing deadline of April 15, the deferment allows taxpayers who owe a payment to the IRS to defer the payment until July 15 without interest or penalties.

**Contact Us**

Please call our office we can assist you with filing your federal income tax payments and returns.

Sincerely,

This letter may be sent to individuals and corporate taxpayers that owe federal income tax payments due April 15, 2020. (03/19/2020) This letter is provided as part of your complimentary subscription to the CCH Resource Library, powered by IntelliConnect provided by ADP Accountant ConnectSM.