



SPECIFIED FILING AND PAYMENT OBLIGATIONS DUE ON JULY 15, 2020

The following is a quick reference chart shows the specified filing and payment obligations which were due (originally or pursuant to a valid extension) on or after April 15, 2020 and before July 15, 2020 that qualify for the postponed due date of July 15, 2020 pursuant to [Notice 2020-23](#). **Included in the relief are all schedules, returns, and other forms that are filed as attachments to the specified forms.** Elections that are made or required to be made on a timely filed specified form (or attachment to a specified form) will be deemed timely if filed on such the specified form or attachment, as appropriate, on or before July 15, 2020. Taxpayers may file the appropriate extension form by July 15, 2020 to file their return, but the extension due date may not go beyond the original statutory or regulatory extension due date (e.g., an extension for an individual income tax return may be filed by July 15, 2020, but the extension will only be to October 15, 2020). The relief also includes any Transition Tax installment payments under Sec. 965(h) due on or after April 1, 2020, and before July 15, 2020.

Notice 2020-23 also postponed the due date until July 15, 2020 for any time sensitive acts listed in [Rev. Proc. 2018-58](#) that were originally due on or after April 1, 2020 and before July 15, 2020.

If you have questions, please contact your Andersen advisor.

Type of Filing	Specific Form
Individual Income Tax Payments and Return Filings	<ul style="list-style-type: none">• 1040, U.S. Individual Income Tax Return• 1040-SR, U.S. Tax Return for Seniors• 1040-NR, U.S. Nonresident Alien Income Tax Return• 1040-NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents• 1040-PR, Self-Employment Tax Return - Puerto Rico• 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)
Corporate Income Tax Payments and Return Filings (Calendar Year or Fiscal Year)	<ul style="list-style-type: none">• 1120, U.S. Corporation Income Tax Return• 1120-C, U.S. Income Tax Return for Cooperative Associations• 1120-F, U.S. Income Tax Return of a Foreign Corporation• 1120-FSC, U.S. Income Tax Return of a Foreign Sales Corporation• 1120-H, U.S. Income Tax Return for Homeowners Associations• 1120-L, U.S. Life Insurance Company Income Tax Return• 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons• 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return• 1120-POL, U.S. Income Tax Return for Certain Political Organizations• 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts

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Corporate Income Tax Payments and Return Filings (Calendar Year or Fiscal Year) (Cont.)	<ul style="list-style-type: none"> 1120-RIC, <i>U.S. Income Tax Return for Regulated Investment Companies</i> 1120-S, <i>U.S. Income Tax Return for an S Corporation</i> 1120-SF, <i>U.S. Income Tax Return for Settlement Funds (Under Section 468B)</i>
Partnership Return Filings (Calendar Year or Fiscal Year)	<ul style="list-style-type: none"> 1065, <i>U.S. Return of Partnership Income</i> 1066, <i>U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return</i> 8804, <i>Annual Return for Partnership Withholding Tax</i> 8805, <i>Foreign Partner's Information Statement of Section 1446 Withholding Tax</i> 8813, <i>Partnership Withholding Tax Payment Voucher (Section 1446)</i> 8865, <i>Return of U.S. Persons with Respect to Certain Foreign Partnerships</i>
Estate and Trust Income Tax Payments and Return Filings	<ul style="list-style-type: none"> 1041, <i>U.S. Income Tax Return for Estates and Trusts</i> 1041-N, <i>U.S. Income Tax Return for Electing Alaska Native Settlement Trusts</i> 1041-QFT, <i>U.S. Income Tax Return for Qualified Funeral Trusts</i> 3520, <i>Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts</i>
Estate and Generation-Skipping Transfer Tax Payments and Return Filings	<ul style="list-style-type: none"> 706, <i>United States Estate (and Generation-Skipping Transfer) Tax Return</i> 706-NA, <i>United States Estate (and Generation-Skipping Transfer) Tax Return</i> 706-A, <i>United States Additional Estate Tax Return</i> 706-QDT, <i>U.S. Estate Tax Return for Qualified Domestic Trusts</i> 706-GS(T), <i>Generation-Skipping Transfer Tax Return for Terminations</i> 706-GS(D), <i>Generation-Skipping Transfer Tax Return for Distributions</i> 706-GS(D-1), <i>Notification of Distribution from a Generation-Skipping Trust</i> (including the due date for providing such form to a beneficiary) 706, <i>United States Estate (and Generation-Skipping Transfer) Tax Return</i>, filed pursuant to Revenue Procedure 2017-34

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Estate and Generation-Skipping Transfer Tax Payments and Return Filings (Cont.)	<ul style="list-style-type: none"> • 1041-A, <i>U.S. Information Return Trust Accumulation of Charitable Amounts</i> • 5227, <i>Split-Interest Trust Information Return</i> • 8971, <i>Information Regarding Beneficiaries Acquiring Property from a Decedent</i> and any supplemental Form 8971, including all requirements contained in Sec. 6035(a) • Gift and generation-skipping transfer tax payments and return filings on Form 709, <i>United States Gift (and Generation-Skipping Transfer) Tax Return</i> that are due on the date an estate is required to file Form 706 or Form 706-NA • Estate tax payments of principal or interest due as a result of an election made under Sec. 6166, 6161, or 6163 and annual recertification requirements under Sec. 6166
Exempt Organization Business Income Tax and Other Payments and Return Filings	<ul style="list-style-type: none"> • 990-T, <i>Exempt Organization Business Income Tax Return</i> (and proxy tax under Sec. 6033(e))
Excise Tax Payments on Investment Income and Return Filings	<ul style="list-style-type: none"> • 990-PF, <i>Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation</i> • 4720, <i>Return of Certain Excise Taxes under Chapters 41 and 42 of the Internal Revenue Code</i>
Quarterly Estimated Income Tax Payments Calculated on or Submitted With	<ul style="list-style-type: none"> • 990-W, <i>Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations</i> • 1040-ES, <i>Estimated Tax for Individuals</i> • 1040-ES (NR), <i>U.S. Estimated Tax for Nonresident Alien Individuals</i> • 1040-ES (PR), <i>Estimated Federal Tax on Self Employment Income and on Household Employees (Residents of Puerto Rico)</i> • 1041-ES, <i>Estimated Income Tax for Estates and Trusts, and 1120-W, Estimated Tax for Corporations</i>

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