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This publication is a summary of legal principles. Nothing in this article constitutes legal advice, which can only be obtained as a result of a personal consultation with an attorney. The information published here is believed accurate at the time of publication, but is subject to change and does not purport to be a complete statement of all relevant issues.

JUNE ESTIMATED FEDERAL INCOME TAX PAYMENT DUE DATE DELAYED

Wiggin and Dana Clients,

Consistent with its prior notices, the IRS has now extended the due date for the second 2020 quarterly estimated federal income tax payment, otherwise due on June 15, 2020, until July 15, 2020. Thus, both the first and second quarterly estimated federal income tax payments will now be due on July 15, 2020. As with the prior notices, the relief is automatic - no request for extension is required. A number of states had already issued guidance delaying the June estimated tax payment until July 15, including Connecticut, Massachusetts and Pennsylvania, and we expect that others may follow this latest federal announcement.

The **Notice** also extends until July 15, 2020, a number of other tax filing and payment obligations applicable to individuals, corporations, estates and others that were not specifically covered by prior notices. We will keep you posted regarding any further developments.

We will continue to update you as further developments warrant, but if you have any questions or would like to discuss these changes further, please do not hesitate to contact either **Peter Gruen** or **Scott McClure** with Wiggin and Dana Tax. To read previous tax advisories, please click **here**.