

<b>Description</b>	<b>Federal</b>	<b>Minnesota</b>	<b>Notes</b>
Individual income tax returns - filing	7/15/2020	7/15/2020	[a]
Individual income tax returns - payment of tax due	7/15/2020	7/15/2020	
Individual estimated tax payments - Q1 2020	7/15/2020	4/15/2020	
Individual estimated tax payments - Q2 2020	6/15/2020	6/15/2020	[b]
2019 IRA contributions	7/15/2020	n/a	
2019 HSA contributions	7/15/2020	n/a	
2019 Individual extensions	?	?	[c]
2019 C-Corporation tax returns	7/15/2020	4/15/2020	[d]
2019 Trusts and Estates	7/15/2020	4/15/2020	

[a] If a taxpayer previous set up an automatic debit of their balance due for 4/15/2020, it may be cancelled by calling the IRS e-file Payment Services 24/7 at 1-888-353-4537 and Minnesota Revenue 651-296-3781 8am-4:30 PM Monday-Friday.

[b] Here is a quirk, the Q2 payment will be due before the Q1 payment. For now, the IRS has not addressed this. I recommend that taxpayers pay Q2 by 6/15/2020.

[c] At this point, no guidance has been offered by the IRS or Minnesota Revenue on the impact of the July 15, 2020 extensions on the normal automatic six-month extension granted to individuals by filing form 4868.

[d] Minnesota Revenue is not extending the due date for business returns.

## Resources

### IRS FAQ

<https://www.irs.gov/newsroom/filing-and-payment-deadlines-questions-and-answers>

### MN Revenue Press Release

<https://www.revenue.state.mn.us/press-release/2020-03-23/additional-time-file-and-pay-minnesota-2019-individual-income-tax>