

---

# Tax Relief

---

## COVID-19 Tax Relief for Individuals

### 1

#### IRS People First Initiative: What Are the New Deadlines?

---

- You have until July 15, 2020, to file your federal income tax return and make any payments due for your 2019 taxes without any penalties or interest.
- If the IRS has contacted you requesting that you verify your income for the Earned Income Tax Credit, you have until July 15, 2020, to respond to the IRS.
- If you are currently making payments on an installment agreement with the IRS, the IRS will allow you to skip the payments due between April 1 and July 15, 2020. The IRS will continue to charge you interest on the unpaid balance.
- If you have a pending Offer-in-Compromise (OIC), you will have until July 15, 2020, to provide any information the IRS requested to support your pending OIC.
- If you have an accepted OIC, you will have the option of missing the payments due on the OIC until July 15, 2020. The IRS will still charge interest on any unpaid balance.
- If you have an accepted OIC the IRS will not default you if you are delinquent in filing your tax return for tax year 2018. However, you must file your 2018 and 2019 federal income tax returns on or before July 15, 2020.

#### Has the IRS Changed Enforcement Activities During the Pandemic?

---

### 2

- The IRS will not file or enforce liens and levies (including any seizures of a personal residence) unless you are a high-income non-filer.
- The IRS will stop the automatic filing of liens and levies.
- The IRS will stop denying requests for new or renewed passports for seriously delinquent tax debts.
- The IRS will not send any new delinquent accounts to private collection agencies.
- The IRS generally will not start a new audit during the pandemic.
- The IRS will not take Recovery Rebate Checks for back federal income taxes that are owed.

# 3

## What Are the Changes in Tennessee?

---

- If your vehicle registration expires in March or April 2020, you will not have to renew it until June 15, 2020.
- You will not have to file or pay Tennessee franchise and excise taxes until July 15, 2020.
- Any payments originally due on April 15, including quarterly payments, are now due on July 15, 2020.
- There will not be any interest or late filing penalties applied to returns filed and payments made on or before July 15, 2020.
- The Hall income tax is not due until July 15, 2020.
- Business tax filings are now due June 15, 2020.

## For More Information:

---

# 4

- For the latest information on federal tax relief, visit [www.irs.gov/newsroom](http://www.irs.gov/newsroom).
- For the latest information on Tennessee tax relief, visit [www.tn.gov/revenue/news](http://www.tn.gov/revenue/news).
- To file your income tax, update your bank account information, or update your mailing address, visit [www.IRS.gov](http://www.IRS.gov).

## Contact Legal Aid of East Tennessee if you need legal help

---

- Johnson City Office: (423) 928-8311
- Morristown Office: (423) 587-4850
- Knoxville Office: (865) 637-0484
- Maryville Office: (865) 981-1818
- Cleveland Office: (423) 303-2266
- Chattanooga Office: (423) 756-4013
- Family Justice Center, Blountville: (423) 574-7233
- Family Justice Center, Johnson City: (423) 722-3720
- Family Justice Center, Knoxville: (865) 215-6835
- Family Justice Center, Chattanooga: (423) 643-7604
- Erlanger, Chattanooga: (423) 778-7807
- Tennessee Senior Law Alliance: (866) 333-1505