

# BROWN, BROWN & YOUNG

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## COVID-19 Related Extension of Filing Dates for Tax Returns Related to Estate Administration

One of the many responsibilities that a Personal Representative (Executor) has a part of his or her fiduciary duties, when handling the administration of an estate, is the obligation to take all the steps required to have any tax returns filed on a timely basis.

A fiduciary has the duty to ensure that all required tax returns are timely filed. Because of disruptions caused by the COVID-19 pandemic, the IRS has expressly extended certain filing dates. Therefore, a brief summary of some of those extensions is provided below.

If you have questions regarding how these revised extensions may apply to you, or any other questions regarding other areas of your administration responsibilities, please feel free to call us at our main numbers of 410-838-5500 or 410-879-2220, or by using our CONTACT FORM. You may also visit our web site at <https://lawbrown.com/about-brown-brown-young.php?page=covid> for further details on how to contact your attorneys at Brown, Brown & Young, P.A.

We are here to help!

### Specific Extension of Deadlines for the filing of an Estate or a Decedent's Income Tax Return:

- **Personal Representatives** now have until July 15, 2020 to file a decedent's 2019 federal income tax return, and can also request an extension until October 15, 2020. **This is a revised deadline.**
- **Both Personal Representatives and Trustees** now have until July 15, 2020 to file federal fiduciary income tax returns; you may also request an extension until October 15, 2020. **This is a revised deadline.**
- **For Maryland Estates and Decedents:** based on the IRS's action, the Comptroller's Office has also instituted extensions. Current updates can be found at: [https://www.marylandtaxes.gov/schedule/pdf/COVID-19\\_Tax\\_Alert.pdf](https://www.marylandtaxes.gov/schedule/pdf/COVID-19_Tax_Alert.pdf)

### Extensions for Estate Tax Returns:

- Based on IRS extensions, federal estate tax returns that would be otherwise due between April 1, 2020, and July 15, 2020, have also received an extension from the IRS, and will not need to be filed until July 15, 2020.
- **For Maryland Estates and Decedents:** based on the IRS's action, the Comptroller's Office has also instituted extensions. Current updates can be found at: [https://www.marylandtaxes.gov/schedule/pdf/COVID-19\\_Tax\\_Alert.pdf](https://www.marylandtaxes.gov/schedule/pdf/COVID-19_Tax_Alert.pdf)

### Extensions for Gift Tax Returns:

- **Executors and administrators of the estates of decedents** who made gifts in 2019 have until July 15, 2020 to file a 2019 federal gift tax return.
- **For Maryland Estates and Decedents:** based on the IRS's action, the Comptroller's Office has also instituted extensions. Current updates can be found at: [https://www.marylandtaxes.gov/schedule/pdf/COVID-19\\_Tax\\_Alert.pdf](https://www.marylandtaxes.gov/schedule/pdf/COVID-19_Tax_Alert.pdf)