



Tax Insights
from Tax Controversy and
Regulatory Services

Tax due dates under COVID-19 disaster relief in renewed focus

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In brief

Section 7508A(d), as applicable to COVID-19 and as construed by the US Court of Federal Claims in *Kwong v. United States* and other courts, may provide for postponement of certain tax due dates through July 10, 2023.

Additional cases are pending in both the US Tax Court and the Court of Federal Claims. As a result, the precise scope of Section 7508A(d), as applicable to the COVID-19 disaster, remains unclear at this time.

In detail

Background and current controversy

Section 7508A(d), as in effect when the COVID-19 pandemic was declared a national emergency and a major disaster in early 2020, required a mandatory 60-day postponement of certain tax due dates. As interpreted by the Court of Federal Claims in *Kwong v. United States*, 179 Fed. Cl. 382 (Nov. 25, 2025), the 60-day postponement period as applied to COVID-19 is appropriately read as extending from January 20, 2020, through July 10, 2023. At this time, it is unclear whether the government will file an appeal in *Kwong*.

In *Abdo v. Comm'r*, 162 T.C. 148 (April 2, 2024), the Tax Court held in a fully reviewed opinion that Section 7508A(d) provides for an automatic and mandatory postponement period that incorporates “all of the acts referenced by section 7508A(a).” The acts referenced include, for example, the filing of returns and the payment of tax.

On March 13, 2026, the Tax Court entered a stipulated decision in *Mayronne v. Comm’r* (Dkt. No. 1984-24). The stipulated decision reflects a deficiency for the tax year ended December 31, 2021, with a Section 6651(a)(2) addition to tax for late payment based on a July 11, 2023, postponed due date instead of the April 18, 2022, due date that otherwise would apply. The stipulation further provides that Section 6601 underpayment interest will not be assessed for the period beginning April 18, 2022, and ending on July 10, 2023.

Observation: Recently, and largely as a result of *Kwong*, articles have appeared in several national newspapers highlighting the potential for refund claims based on Section 7508A(d) and COVID-19 disaster relief. Postponement under Section 7508A(d) could, depending on the facts of each case, result in grounds for a claim for refund or abatement. This could include a claim filed on a protective basis, pending the outcome of litigation.

Observation: Generally, under Section 6511, the statute of limitations on filing a claim for refund is three years from the time the return was filed or two years from the time the tax was paid, whichever is later. In addition, refund claims are subject to limitations on amount, determined by the amount of tax paid within the relevant “lookback” period. It is important to note that postponement of a due date under Section 7508A(d) is not the equivalent, for Section 6511 purposes, as either an extended due date (Form 7004 filing) or the statutory shifting of the unextended due date for the relevant act. This nuance has important implications for determining when a return is considered filed.

Observation: Taxpayers should continue to monitor the litigation on this issue and consider whether COVID-19 era deadlines were postponed under Section 7508A(d) and whether that postponement could provide a basis for a timely claim for refund or abatement, including on a protective basis while the courts determine the correct legal result.

Let’s talk

For a deeper discussion of how this issue might affect your business, please contact:

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