



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

September 24, 2020

MEMORANDUM FOR ALL SERVICES AND ENFORCEMENT EMPLOYEES

FROM: Sunita Lough  
Deputy Commissioner for Services and Enforcement

SUBJECT: External Tax Software Outage on September 15, 2020

The IRS is aware that on September 15, 2020, an unexpected outage with respect to systemic tax preparation software prevented some taxpayers from timely e-filing their returns by the due date of September 15, 2020.

As a matter of routine course, the IRS encourages all taxpayers who cannot file on time to file for an extension, if they are eligible. A taxpayer who is not eligible for an extension should make every attempt to file on the due date or as soon as possible afterwards.

On September 1, 2020, the IRS updated its procedures on the application of IRC section 7502, *Timely mailing treated as timely filing and paying* to electronically filed returns, in Internal Revenue Manual (IRM) [20.1.2.2.1.2](#). The update states that e-filed returns will be considered timely filed if the return: (1) was transmitted via an authorized Electronic Return Transmitter, (2) with a timely electronic postmark; and (3) received by IRS in processable form.

IRS will treat as timely filed a return and any elections that were filed with that return (for example, a Form 3115, Application for Change in Accounting Method) that were impacted by the September 15, 2020, external tax software outage if the taxpayer successfully e-filed the return and any elections that were filed with that return by September 17, 2020.

CC: Appeals  
Chief Counsel  
National Taxpayer Advocate