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Dear Clients and Friends:

I hope this email finds you and your family safe and well. I wanted to alert you to a significant change which may impact your 2019 tax filings and to give you additional COVID-19 information which you may find relevant.

The Treasury previously announced that the due date for payment of 2019 federal income taxes would be extended to July 15, 2020. However, the IRS initially published guidance saying the filing deadline would remain April 15, 2020.

Treasury Secretary Mnuchin has now announced (today, via tweet) that the Federal Income Tax filing deadline will also be extended to July 15, 2020, which gives taxpayers an extra two months to both prepare their federal tax return and pay any tax due.

The California FTB has also extended the deadlines to file and pay California income taxes and returns to July 15, 2020.

These extensions of both the filing and payment deadlines for federal and California should help reduce the burden on taxpayers and accountants during these difficult times.

The entire State of California is now subject to a statewide Shelter-at-Residence Order. Californians can go out for essential errands, such as medical appointments, grocery shopping, to care for elderly relatives or dependents, or to perform services related to critical infrastructure or “essential businesses”, but are otherwise ordered to socially distance from others and practice safe hygiene practices (staying at least six feet apart, washing hands frequently, etc.).

Under the Shelter-in-Residence Order, attorneys do not have a blanket exemption as an “essential service”. There is a limited exemption from the “Shelter-at-Residence” rules for attorneys to travel outside their residence to provide “legally mandated” services, but no guidance on what that term might mean. Accordingly, to honor both the letter and spirit of the Shelter-in-Residence Order and to protect my clients, I will work from my home office for the

Internal Revenue Service Treasury Regulations require that I inform you that, to the extent that this communication or its attachments concern federal tax issues, any advice contained in this communication or any attachment thereto is not intended or written to be used, and cannot be used, to avoid penalties under the Internal Revenue Code.

duration of the Shelter-in-Residence Order. I may meet with a client “face-to-face” if I determine that it is reasonably necessary in order to prevent imminent harm or hardship to the client (e.g., to assist a seriously-ill client to sign their estate planning documents). This is a determination that I will make on a "case by case" basis, depending on each client's specific needs and circumstances. I will greatly appreciate your understanding and cooperation in working with me using remote tools (phone, email, Internet, video conferencing and mail), both to reduce the risk of COVID-19 spread to you and to protect my most-vulnerable clients who might need emergency legal services which cannot be provided using remote tools.

The COVID-19 crisis is raising significant legal issues across a broad swath of our community, from employer – employee law, changing unemployment and paid family leave laws, landlord-tenant law, contract law and insurance matters. Fortunately, the California Bar Association, the Contra Costa Bar Association and the American Bar Association, as well as local attorneys with expertise in these areas, are stepping up to provide resources to help the public during these difficult times. If you have any questions or concerns about how the COVID-19 situation might impact you, please feel free to contact me. If your question or concern is outside my area of expertise, I will try to connect you to a local attorney or other resources who may be able to help you.

Please be assured that I deeply value the trust and confidence which my clients have placed in me, and I will continue to work during this global health crisis to keep your trust and confidence. If you have any questions or concerns about your specific legal matter, or other questions or concerns related to the COVID-19 crisis, please do not hesitate to contact me by phone or email.

Stay safe and stay well.

Linda C. Slider