



State Tax Filing Guidance for Coronavirus Pandemic

Updated: 3/30/20 – 7 am et

U.S. states are providing tax filing and payment due date relief for individuals and businesses. The AICPA has compiled the [below](#) latest developments on state tax filings related to coronavirus. This document contains the first few pages as a summary in reverse chronological order, starting with the furthest revised original due date of state filing relief to the soonest date order. The next part of the chart details each state or jurisdiction’s guidance on tax filing and payment relief in alphabetical order by state. The final part covers federal updates, [AICPA tax policy and advocacy efforts and resources](#), and other state tax resources. We plan to update the information daily while the states are issuing guidance. Because the state tax authorities are often updating their information, it is best to confirm with each [state’s department of revenue website](#) for the most updated information.

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|---------------------------------|---------------|---|---|
| Summary of States Filing Relief | | <p>State filing relief/revised due dates in response to Coronavirus – 35 states (including DC) [AL, AR, AZ, CA, CO, CT, DC, DE, GA, IL, IN, KS, KY, LA, MA, ME, MD, MI, MN, MO, MT, NC, ND, NE, NM, NY, OH, OK, OR, PA, SC, TN UT, WI, WV] have changed from 4/15 to 7/15 filing and payments deadline for coronavirus pandemic. Note: CT and MN business deadlines not 7/15. - 6 states [IA (7/31), ID (6/15), MS (5/15), OR (4/30), VA (6/1), WA (6/15)] and Puerto Rico (6/15) changed to other filing and payments deadline for coronavirus pandemic.</p> <p>July 31 – IA – extension of filing and payment for returns that are due 3/19-7/31 – individual, composite, fiduciary, corporation, franchise tax, partnership, S corp, credit union. No late filing or underpayment penalties. Interest starting 8/1/20. Relief does not apply to estimated taxes.</p> <p>July 15 – AL - July 15 – filing and payment extended to July 15 for all taxpayers, including individuals, associations, trusts and estates, partnerships, corporations, and other non-corporate tax filers. Other taxes included in the deadline extension are corporate income tax, the financial institution excise tax, and the business privilege tax. Waives interest and penalties. Also, the due date of March 15, 2020, for filing a composite income tax return and making payments on behalf of its non-resident members is automatically postponed to July 15, 2020. Waives interest and late filing and late payment penalties through July 15, 2020, for any tax payment due on a tax return with a due date on or after March 15, 2020, to provide the relief to taxpayers. Any pass-through entity required to file on March 15, 2020, a composite income tax return and remit payments on behalf of its non-resident members is affected by the COVID-19 pandemic for purposes of the relief described in this Order (Affected Taxpayer). The relief is available solely with respect to composite payments due to be made and composite returns due to be filed on March 15, 2020, by pass-through entities. No extension is provided for the payment or deposit of any other type of state tax, or for the filing of any other state information return. As a result of the postponement of the due date for filing composite returns and making</p> | <p>[Note: - 7 states not impacted for individual income taxes - no personal income tax (AL, FL, NV, SD, TX, WA, WY), and 2 states no tax on wages (NH and TN – interest and dividends) (41 states have personal income tax) - 2 states (SD, WY) no corporate income tax and no gross receipts tax, - 4 states (NV, OH, TX, WA) have gross receipts taxes instead of corporate income taxes]</p> <p>Enacted legislation on filing and payment due date relief:</p> <p>Ohio bill – House Bill 197 – enacted 3/27/20 – for individuals - the due date would get extended to the federal due date, but the Tax Commissioner needs to act once it is enacted. For the CAT, the Commissioner would be authorized to extend the due date for this return, which is originally due May 11, 2020. Other tax changes in the bill regarding net profit and withholding.</p> <p><i>Proposed</i> tax related Coronavirus legislation –</p> <p>DC NJ – the bill (not yet enacted) would automatically extend (if enacted) time to file gross income tax or corporation business tax return if federal government extends filing or payment due date for federal returns. As of now, no decision has been made yet on the filing and payment date change.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>composite payments from March 15, 2020, to July 15, 2020, the period beginning on March 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to file composite returns and to pay composite payments postponed by this Order. Interest, penalties, and additions to tax with respect to such postponed filings and payments will begin to accrue on July 16, 2020.</p> <p>July 15 – AR - extend the 2019 individual income tax filing date and individual income tax payment date from April 15, 2020, to July 15, 2020. This extension includes 2019 returns of Subchapter S Corporations, fiduciaries and estates, partnerships and composite returns.</p> <p>July 15 – AZ – extension of filing and payment, for individual, corporate, and fiduciary tax returns, waive late filing and late payment penalties.</p> <p>July 15 - CA – extension to filing and payment (including second and first quarter estimated payments), LLC taxes and fees, non-wage withholding payments), waive interest and penalties, for individuals and businesses.</p> <p>July 15 – CO - payment and filing deadline for all Colorado taxpayers state income taxes and estimated taxes is extended by 90 days until July 15, 2020 – and automatic 6 months extension to file until October 15, 2020. Interest from the due date of the payment until July 15, 2020 is waived. All income tax returns that were required to be filed by April 15, 2020 are granted an automatic six-month extension, and the filing is due on or before October 15, 2020. The penalties for estimated payments are also waived until July 15, 2020. This extension and these waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay. The relief does not apply to other returns, filings, or payments required to be made, including, but not limited to, withholding tax.</p> <p>July 15 - CT extending the filing and payment deadline for personal income tax returns 90 days, to July 15, 2020. The extension also applies to Connecticut estimated income tax payments for the first and second quarters of 2020.</p> <p>July 15 - DC - filing and payment of individual and fiduciary income tax returns, partnership tax returns, and franchise tax returns is extended to July 15, 2020. According to a phone call to the OTR as of 3/26/20,</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>the due date for the 2020 first quarter estimated tax payment currently remains unchanged.</p> <p>July 15 - DE – filing and payment extension for - corporate tentative returns, personal income tax returns, fiduciary income tax returns and estimated personal income tax payments that would be due on April 15, 2020 will now be due on July 15, 2020. Waives penalty and interest if paid by July 15. Taxpayers may request an extension requesting additional time to file through Revenue’s online system. This will provide an automatic extension of time to file to October 15, 2020. Estimated personal income tax payments that are due on April 30, 2020 are extended to July 15, 2020. Please note that the second quarter payments remain due on June 15, 2020. Any extension forms that would otherwise be submitted on paper may be submitted electronically to DOR at DOR_PublicService@delaware.gov. Please note an extension only extends the due date for filing, not for payment. The payment deadline will be July 15, 2020 and penalties and interest on underpayments will be calculated from that date, even if a taxpayer requests an additional extension of time to file. Additionally, throughout the COVID-19 Emergency, DOR continues to work with taxpayers who owe outstanding balances. If you owe taxes to DOR and need assistance, you may reach our collections team via email at DOR_Collections@Delaware.gov.</p> <p>July 15 – GA - extending the 2019 income tax filing and payment deadline to July 15, 2020, without penalties or interest - for state income tax payments and state income tax returns due on April 15, 2020. This also includes state estimated income tax payments due on April 15, 2020, for the taxpayer’s 2020 taxable year. No extension is provided for the filing, payment, or deposit of any other type of state tax (including employee withholding and sales tax) or for the filing of any state information returns.)</p> <p>July 15 – IL - filing and payment relief to individuals and businesses for Illinois income tax returns is extended from April 15, 2020, to July 15, 2020 – for all taxpayers who file and pay their Illinois income taxes on April 15, 2020, are automatically extended until July 15, 2020. This relief applies to all individual returns, trusts, and corporations. <i>The relief does not apply to partnerships.</i> Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. You will automatically avoid interest and penalties on the taxes paid by July 15, 2020. This does NOT impact the first and second installments of estimated payments for 2020 taxes that are due April 15 and June 15. Taxpayers are required to estimate their tax liability for the year and</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>make four equal installments. Taxpayers will not be assessed a late estimated payment penalty if the amount of the installments equals 90% or more of the current year's liability or 100% of the previous year's liability.</p> <p>July 15 – IN – individual and corporate tax returns - filing and payment extended from April 15 and April 20. Those originally due May 15 are due August 17, 2020. It includes estimate payments due April 15 are now due July 15. All other tax return filings and payments remain unchanged.</p> <p>July 15 – KS - extending tax filing and payment deadlines to July 15, 2020, and waiving any interest and penalties for returns and payments made on or before July 15, 2020 - for Individual Income Tax, Fiduciary Income Tax, Corporate Income Tax and Privilege Tax - for calendar year tax returns and fiscal filers with due dates between April 15, 2020 and July 15, 2020, to conform to the extended due date of July 15, 2020. Homestead or property tax relief refund claims have an extended deadline for filing 2019 claims to October 15, 2020.</p> <p>July 15 – KY - extending the 2019 Kentucky income tax return filing and payment due date from April 15, 2020 to July 15, 2020. Waiving late filing and payment penalties 2019 Kentucky income returns that are filed and paid by July 15, 2020. However, <i>interest</i> still applies to the deferred income tax payments because Kentucky law prohibits the waiver of interest. The Kentucky relief applies only to income taxes.</p> <p>July 15 – LA - filing and payment extension relief for income and franchise tax returns and payments due on April 15 and May 15, 2020 are extended to July 15. No penalties or interest assessed if return and payment are submitted by July 15. For fiscal year filers with an income tax or franchise tax return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date. An extension period shall run from July 16, 2020, to the general extension date of November 15, 2020 for individual, fiduciary, and partnership returns and December 15, 2020, for corporation returns. Applies to returns for income and franchise – corporation changes from 5/15 to 7/15, income – fiduciary, individual, and partnership (including composite return) changes to 7/15. Interest and penalties shall accrue beginning on July 16, 2020, on the outstanding balance of tax due. Estimated payments are not covered in the relief. According to the LDR, the first and second quarterly declaration payments remain due on April 15 and June 15, respectively.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>July 15 – MA - moves the state income tax filing and payment deadline to match the July 15 deadline for filing federal individual income taxes.</p> <p>July 15 - ME– extend filing and payment from April 15 to July 15 – waive late fees and interest. This includes any final and estimated Maine income tax payments due by April 15, 2020. Any failure-to-pay penalties and interest will be abated for the period of April 16, 2020, through July 15, 2020. Sales tax and payroll payments will continue as normal</p> <p>July 15 – MD – filing and payment extension for individuals, corporate, pass through entity, and fiduciary taxpayers income taxes – waive interest and penalty for late payments made by July 15. Fiscal and calendar year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 filing and payment extension. The due date for March quarterly estimated payments that is normally April 15 is extended to July 15, 2020. The extension for filing of returns and payment of income tax owed also extends the statute of limitations for filing a claim for refund of income tax. The extension for filing returns and payment of income tax does not affect the filing of estate tax returns or the payment of estate tax.</p> <p>July 15 (individual) and July 30 (corporate) – MI – state and city individual income tax returns, July 30 – corporate income tax returns for state and city – includes first quarter estimated payments originally due April 15 (individual) and April 30 (corporate) are due July 15 (individual) and July 30 (corporate) – waives penalty and interest. Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020. An annual city income tax returns otherwise due on April 15, 2020 (individual) and April 30, 2020 (corporate), and any accompanying city income tax payment (including estimated city income tax extension payments due April 15 and April 30) due with the return, will instead be due on July 15, 2020 (individual) and July 30, 2020 (corporate) respectively. Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020.</p> <p>July 15 – MN – filing and payment of the 2019 Minnesota Individual Income Tax without any penalty and interest. This does relief not include estimated taxes for 2020 due April 15, 2020, but it does include 2019 estimated taxes and extension tax payments for the 2019 tax year.</p> | |

| | | | |
|--|--|---|--|
| | | <p>It does not include Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes, though these taxpayers can receive an automatic filing extension.</p> <p>July 15 – MO - filing and payment for individuals and corporations and trusts or estates income tax returns – automatic relief. April 15 estimated tax payments for individuals and corporations relief to July 15. Penalties and interest relief if pay and file return or request extension by July 15. Penalties and interest will begin to accrue on any remaining unpaid balances as of 7/16/20.</p> <p>July 15 – MT - extended filing and payment for individual income taxpayers to July 15, lenient in waiving penalties and interest associated with late tax payments, estimated tax payments for the first quarter extended to July 15. The due date for the second quarter remains July 15 at this time.</p> <p>July 15 – NC - filing and payment for corporate income and franchise taxes, individual income tax returns, partnership tax returns, estates and trusts tax returns, extended from April 15, waive penalties as long as file and pay tax by July 15. No interest relief – unless state law is changed. Taxpayers that need additional time to file beyond the July 15th deadline can submit a request for an additional extension with the IRS or with the Department on or before July 15, 2020. These changes do not apply to trust taxes, such as sales and use or withholding taxes.</p> <p>July 15 – ND - aligned with the IRS extension date. Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest.</p> <p>July 15 – NE - extend filing and payment of income tax return due April 15 to July 15, 2020 for state income tax payments and estimated payments that were originally due on April 15, 2020. The Tax Commissioner may grant penalty or interest relief upon request depending on individual circumstances.</p> <p>July 15 - NM – extend filing and payment for personal, fiduciary, and corporate income tax returns and withholding tax and payments due between April 15 and July 15 and withholding tax returns and payments due between March 25 and July 25 may be submitted without penalty by July 25, 2020. Waive late-filing and late-payment penalties. Not waive interest. Personal, fiduciary, and corporate income tax returns, return payments, and estimated payments, with a filing or payment due date of April 15th are postponed to July 15th, 2020</p> | |
|--|--|---|--|

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>July 15 – NY – extended filing and payment until July 15, 2020, for New York State personal income tax and corporation tax returns and fiduciaries (estates and trusts) originally due on April 15, 2020. Waives interest and penalties. Taxpayers can defer all related tax payments (including installments of estimated taxes for the 2020 tax year, due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. If you are unable to file your 2019 return by July 15, 2020, you can request an automatic extension to file your return. The personal and corporate return will be due on October 15, 2020 (and the fiduciary income tax return will be due September 30, if the extension request is filed by July 15, 2020, and you properly estimate and pay your 2019 tax liability with your extension request. No extension is provided in this notice for the payment or deposit of any other type of state tax, or for the filing of any state information return. Remittance of income tax withheld by employers required to be made using Form NYS-1, Return of Tax Withheld, must be made on time.</p> <p>July 15 – OH - extending filing and payment to July 15 – waiving penalty and interest on the payment during the extension. The filing extension, and waiver of penalty and interest, will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state’s centralized filing system. Individuals, estates, trusts and certain businesses making quarterly estimated income tax payments, have also been granted additional time to file and pay without penalty or interest. The first and second quarterly payments, normally scheduled for April 15 and June 15 for most taxpayers, have both been extended to July 15.</p> <p>July 15 – OK – extend filing and payment of income tax return due April 15 -including first quarter 2020 estimated tax payments.</p> <p>July 15 – OR - extension for Oregon tax filing and payment deadlines for personal and corporate income taxes and some other taxes. Personal income tax and payment deadline is automatically extended from April 15, 2020 to July 15, 2020. Estimated tax payments for tax year 2020 are not extended. The tax year 2019 six-month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020. For corporate income/excise taxpayers, the Oregon return filing and payment due date for tax year 2019 is automatically extended from May 15, 2020 until July 15, 2020. Payments for and returns due after May 15, 2020 are not extended at this time. Estimated tax payments for tax year 2020 are not extended. Any interest and penalties with respect</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>to Oregon tax filings and payments extended by this order begin accruing on July 16, 2020. No automatic extension is provided in this order for the payment or deposit of any other type of Oregon tax or for the filing of Oregon information returns.</p> <p>July 15 – PA filing and payment extended for personal income tax returns – waive penalties and interest on 2019 personal income tax payments through the new deadline of 7/15/20 – applies to both final 2019 tax returns and payments and estimated payments for the first <i>and second</i> quarters of 2020. Processing delays on paper filed returns. Philadelphia – July 15 - filing and payments until July 15, 2020 for businesses for the <u>Business Income and Receipts Tax</u> and the <u>Net Profits Tax</u>. This policy includes estimated payments.</p> <p>July 15 – SC – July 15 – filing and payment of state income taxes – individual, C corporation, trust returns – waive interest and penalties extending tax relief for South Carolina 2019 income tax returns originally due April 15, 2020, until July 15, 2020. This also includes quarterly estimated payments due on April 15, 2020. Interest or penalties related to this tax relief will be waived. Additional extension of time to file income tax returns to October 15, 2020 by filing the appropriate South Carolina extension (i.e., SC Form 4868, 1120-T, or 8736) on or before July 15, 2020. Alternatively, if a taxpayer files a timely federal extension, this will automatically extend the time to file the South Carolina 2019 income tax return to October 15, 2020.</p> <p>July 15 – TN - extended filing and paying franchise and excise tax from April 15, 2020 to July 15, 2020 (including quarterly estimated payments) originally due on April 15, 2020. Interest and late filing penalties waived if file and pay by July 15. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged. This notice applies to franchise and excise tax only.</p> <p>July 15 – UT - filing and payment to July 15 for individuals, corporations and pass-through entities (such as LLCs). Interest and penalties are waived for late-filed 2019 tax returns and payments of individuals, corporations and pass-through entities such as LLCs. To receive this adjustment, these returns and payments must be filed no later than July 15, 2020. The deadline for submitting sales taxes has not changed, as this may first require legislative action.</p> <p>July 15 – WI - extending filing and payment until July 15 – waive interest and penalties - applies to individuals, trusts, estates, partnerships, associations, companies or corporations. This relief is solely for income</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>tax payments, estimated income tax payments and returns due April 15, 2020. No interest or penalty for the period of April 15, 2020 to July 15, 2020.</p> <p>July 15 – WV - extend filing and payment. Waiving interest and penalties on property taxes until May 1, 2020.</p> <p>July 15 - Puerto Rico - Returns with an original or extended due date of April 15, 2020 or May 15, 2020 or June 15, 2020. The deadline to submit the return without the imposition of interest, surcharges and penalties will be July 15, 2020. Returns with an original or extended due date of May 15, 2020 or June 15, 2020: The deadline to submit the return without the imposition of interest, surcharges, and penalties will be July 15, 2020.</p> <p>June 15 – CT - business returns – passthrough, UBIT, Corp – file and payment extended. (Individuals – will follow IRS file and payment.)</p> <p>June 15 – ID - filing and payment extension applies to all taxpayers – including individuals, businesses, and entities – regardless of the amount owed. Penalty and interest waived if file and pay the income tax they owe by June 15. Also extended deadline to apply for property tax relief programs from April 15 to June 15.</p> <p>June 15 - WA – annual return now due. Need <i>request</i> filing and payment extend monthly returns. Quarter 1 now due 6/30, and annual return now due 6/15 - <i>on request</i> - for annual businesses, waive penalties - business and occupation tax, real estate excise tax, and other taxes, delay assessments 30 days. The Department currently has the authority to waive interest through April 17, 2020. Please check back to see if this date gets extended. Please note that penalties and interest accrued prior to February 29, 2020, will not be waived. There will be no refunds for penalties and interest paid during the state of emergency. Businesses can request the relief above by sending a secure email in their My DOR account or by calling Revenue’s customer service staff at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m. Revenue will delay issuing new compliance assessments until mid-April and reassess then. This delay includes tax warrants, notices of withhold and deliver, and revocations. Upon request, Revenue will work with taxpayers that are impacted by COVID-19 to adjust payment plan amounts or extend payment dates 30 to 60 days. If payment is extended, additional penalties that would have normally accrued during the extension period will be waived. The Department will delay scheduling audits of businesses that have gross income of less than \$5 million in the past</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>year, or are a type of business <u>specifically identified in the Governor’s proclamation</u>, until mid-May. Revenue will reevaluate at that time. For audits in progress, Revenue staff will work with you to either issue the audit or provide an extension of up to 60 days based on your preference. The Department will waive penalties for late non-profit applications and renewals for exempt property through April 17, 2020.</p> <p>June 15 – Puerto Rico - for income tax returns with original or extended due dates of 3/15 and 3/16 – waive penalties and interest and surcharges. Returns with an original or extended date of March 15, 2020: The deadline to submit the return without the imposition of interest, surcharges, and penalties will be June 15, 2020. This includes any return with a due date that was postponed to March 16, 2020, by PRTD Internal Revenue Informative Bulletin No. 20-02 and the PRTD Internal Revenue Circular Letter No. 20-02. No penalties will be imposed for the lack or insufficiency of the first and second installment of the estimated tax payment applicable to individuals and corporations for tax year 2020. The PRTD is waiving the income tax withholding requirement on payments from Monday, March 23, 2020, through Tuesday, June 30, 2020. This total waiver will apply for all payments for services, regardless of whether the recipient of the payment currently has another withholding waiver. Note that the recipient of the payment may request the withholding agent to continue withholding the income tax as waived by this provision.</p> <p>June 1 – VA – extend due date for VA income tax <i>payments</i> – penalty waiver if full amount paid by June 1 or late payment penalties accrue from original date due – for individual, corporate, and fiduciary income taxes and any estimated income tax payments required in this period. Interest continues to accrue from the original due date. Filing deadlines remain same.</p> <p>May 15 – MS - May 15 – filing and payment relief for individual income tax and corporate income tax is extended until May 15, 2020. The first quarter 2020 estimated tax payment is also extended until May 15, 2020. <i>Penalty and interest accrual has been suspended effective March 15, 2020 and will continue until the end of the national emergency – on all new assessments and all prior liabilities.</i> Withholding tax payments for the month of April are extended until May 15, 2020. The extension does not apply to sales tax, use tax, or any other tax types, but the Department will not impose interest and penalty on any sales/use and local tax levies unpaid tax balance for the period covered by the presidentially declared national emergency. The Department will consider an extension of time to file and pay on a case-by-case basis. We will agree to abate penalty</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>and interest on any audits closed during this period of national emergency and where the taxpayer agrees to settle the audit without appeal and pay the tax due. During the period of national emergency, Mississippi will not change withholding requirements for businesses based on the employee’s temporary telework location. Mississippi residents are taxable on their total income, regardless of where they work. However, we will not impose any new withholding requirements on the employer. Mississippi will not use any changes in the employees temporary work locations due to the pandemic to impose nexus or alter apportionment of income for any business while temporary telework requirements are in place. We accept these appeals via electronic means now and believe that because we accept appeals through this manner there is no additional burden placed on a taxpayer to timely appeal. Additionally, there is no statutory provision to allow us to extend this deadline, which is currently 60 days for most actions of the agency.</p> <p>May 15 – Puerto Rico - information returns – no penalty for Informative Declarations corresponding to the year 2019, as long as the filing is completed in SURI (the electronic portal) no later than May 15, 2020.</p> <p>April 30 – OR - waive penalties if good faith estimate on first quarter CAT payment due April 30.</p> <p>April 25 - NYC – waive penalties for late filing, late payment, and underpayment penalties for business and excise taxes originally due between 3/16/20 and 4/25/20 – can <i>request</i> waiver of penalties on late filed extension or return or separate request. Interest is not waived – from the original due date.</p> <p>April 15 – MN - Minnesota business income taxes deadlines have not changed. The Minnesota due date has not changed for Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes. However, under state law: corporations receive an automatic extension to file their Minnesota return to the later of 7 months after the due date or the date of any federal extension to file; S corporations, partnerships, and fiduciaries receive an automatic extension to file their state return to the date of any federal extension to file. The payment due date for these business returns has not changed. Taxpayers can request relief from late-filing or late-payment penalties and interest for reasonable cause, including emergency declarations by the president and governor due to COVID-19.</p> <p>April 15 – NH - no change in deadlines for business tax, interest and dividends tax, meals and rentals tax. If paid in full by April 15, can</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|---------|--|---|--|
| | | <p>automatically extend 7 months NH business tax and dividends tax return.)</p> <p>April 15 – Puerto Rico - passthroughs – extend filing and payment and estimated tax originally due March 15.</p> | |
| Alabama | <p>AL DOR release on Governor signs proclamation (3/23/20)</p> <p>AL DOR Order on composite returns for pass-throughs that were due 3/16/20 are extended filing and payment relief to 7/15/20 (3/23/20)</p> <p>Second Order pertaining to extensions (updated 3/23/20)</p> <p>Governor Press Release (3/23/20)</p> <p>ADOR Press Release (3/20/20) on waiving state sales tax late payment penalties for state small retail businesses and waiving lodging tax late payment penalties:</p> <p>Prior ADOR Press Release (3/19/20):</p> <p>(July 15 – filing and payment extended from April 15 for all taxpayers, including individuals, associations, trusts and estates, partnerships, corporations, and other non-corporate tax filers. Other taxes included in the deadline extension are corporate income tax, the financial institution excise tax, and the business privilege tax. Waives interest and penalties.)</p> <p>(July 15 - Waives interest and late filing and late payment penalties through July 15, 2020, for any tax payment due on a tax return with a due date on or after March 15, 2020,</p> | <p>AL DOR release on Governor signs proclamation (3/23/20)</p> <p>“Governor Ivey Signs Proclamation Delaying State Tax Filings</p> <hr/> <p>March 23, 2020</p> <p>MONTGOMERY – Governor Kay Ivey and the Alabama Department of Revenue announced today that the state income tax filing due date is extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer state income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers.</p> <p>“This morning, I signed a supplemental State of Emergency order to allow the Alabama Department of Revenue to extend state filings until July 15, 2020,” said Governor Ivey. “It is imperative we reduce the burden upon Alabamians and get folks back on their feet financially. The safety and wellbeing of Alabamians is the paramount priority as we do everything within our power to mitigate the spread of the Coronavirus.”</p> <p>Other taxes included in the deadline extension are corporate income tax, the Financial Institution Excise Tax (FIET), and the Business Privilege Tax (BPT).</p> <p>Taxpayers do not need to file any additional forms or call the Alabama Department of Revenue to qualify for this automatic state tax filing and payment relief. Individual taxpayers who need additional time to file beyond the July 15 deadline can request a filing extension through the usual methods.</p> <p>“Even considering the extended filing deadline, we urge taxpayers who are owed refunds to file as soon as possible and file electronically,” said Revenue Commissioner Vernon Barnett. “Filing electronically with direct deposit is the quickest way to get refunds. Although the Department is practicing prudent working conditions with our staff during this period, we will continue with mission-critical operations to support Alabama’s citizens. We ask for your support, understanding and patience.”</p> <p>The Department will continue to monitor issues related to the COVID-19 virus, and updated information will be posted on the Department’s website Coronavirus page.</p> <p>Supplemental COVID-19 State of Emergency Proclamation</p> | <p>ASCPA and Bruce Ely, a member of the AICPA State Partnership Audits Task Force, successfully advocated for the July 15 filing and payment due date relief for pass-through and composite returns that were due 3/16/20, in addition to advocating for the 7/15 extended filing and payment date for all taxpayers.</p> <p>Alabama DOR COVID – 19 website (3/25/20):</p> <p>“UPDATED: March 23, 2020 at 2:54 p.m. The Alabama Department of Revenue is monitoring developments pertaining to the Coronavirus (COVID-19) and is following guidance from federal and state officials. We understand you may have some concerns and uncertainty pertaining to COVID-19 and the Department is committed to being responsive to your needs.</p> <p>The Department is encouraging all taxpayers to conduct their business with us through our online services. Take advantage of our website for information and answers to your questions; use My Alabama Taxes (MAT) to file and pay taxes; or call 334-242-1170 to receive additional assistance.</p> <p>Out of an abundance of caution for your health and wellbeing, as well as our employees, we are asking taxpayers to limit in-person visits to the taxpayer service centers at this time. If you must make a payment in person, these payments can be made at one of our nine Taxpayer Service Centers. All other assistance will be provided remotely via phone or email. Click here for Taxpayer Service Center locations and contact information.</p> <p>At this time, title applications from designated agents and salvage inspection applications will not be received in-person at the Montgomery</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---|--|--|
| | <p>to provide the relief to taxpayers. Any pass-through entity required to file on March 15, 2020, a composite income tax return and remit payments on behalf of its non-resident members is affected by the COVID-19 pandemic for purposes of the relief described in this Order (Affected Taxpayer). The relief is available solely with respect to composite payments due to be made and composite returns due to be filed on March 15, 2020, by pass-through entities. No extension is provided for the payment or deposit of any other type of state tax, or for the filing of any other state information return. As a result of the postponement of the due date for filing composite returns and making composite payments from March 15, 2020, to July 15, 2020, the period beginning on March 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to file composite returns and to pay composite payments postponed by this Order. Interest, penalties, and additions to tax with respect to such postponed filings and payments will begin to accrue on July 16, 2020.)</p> | <p>Commissioner’s Executive Order pertaining to deadline extensions (Updated March 23 at 2:02 p.m.) Commissioner’s Executive Order pertaining to composite returns To download a PDF version of this release, click here.”</p> <p>AL DOR Order on composite returns for pass-throughs that were due 3/16/20 are extended filing and payment relief to 7/15/20 (3/23/20)</p> <p>The Governor’s order grant authority to the state DOR to retroactively allow composite tax returns (for nonresident owners of pass-through entities) and payments to be automatically extended from their March 16 due date to July 15, consistent with the waiver granted to April 15 filers.</p> <p>“The Governor’s Order further delegated to the Commissioner of Revenue the authority to waive interest through July 15, 2020, for any tax payment due on a tax return with a due date on or after March 15, 2020, and authorized the Commissioner of Revenue to take any action necessary to provide the relief to taxpayers expressed in her Order.</p> <p>In accordance with the Governor’s grant of this emergency authority, I, Vernon Barnett, Commissioner of the Department of Revenue hereby order the following: Any pass-through entity required to file on March 15, 2020, a composite income tax return and remit payments pursuant to *40-18-24.2, Code of Alabama 1975, on behalf of its non-resident members is affected by the COVID-19 pandemic for purposes of the relief described in this Order (Affected Taxpayer). For an Affected Taxpayer, the due date of March 15, 2020, for filing a composite income tax return and making payments on behalf of its non-resident members is automatically postponed to July 15, 2020. There is no limitation on the amount of the payments that may be postponed. The relief provided in this Order is available solely with respect to composite payments due to be made and composite returns due to be filed on March 15, 2020, by pass-through entities pursuant to section 40-18-24.2. No extension is provided in this Order for the payment or deposit of any other type of state tax, or for the filing of any other state information return. As a result of the postponement as granted in this Order of the due date for filing composite returns and making composite payments from March 15, 2020, to July 15, 2020, the period beginning on March 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure</p> | <p>Taxpayer Service Center. These applications must be mailed to the Motor Vehicle Division. In addition, all other motor vehicle title, registration, IFTA and IRP transactions must be submitted electronically. For additional questions please contact the Motor Vehicle Division at 334-242-9000.</p> <p>As of March 18, 2020, the state and state-administered county cigarette stamps issued by the Business and License Tax Division may no longer be picked up at the Gordon Persons Building until further notice. All orders will be shipped/delivered via Federal Express (FedEx). If you do not currently have a FedEx account, please set up one and provide the Business and License Tax Division with the required account information. For additional questions please contact the Business and License Tax Division’s Tobacco Tax Section at 334-242-9627.</p> <p>COVID-19 Related Relief for Taxpayers On March 13, 2020, Governor Ivey declared a state of emergency in response to COVID-19, thereby allowing the Department more flexibility in working with impacted taxpayers. To date, the Department has issued the following taxpayer relief orders:</p> <ul style="list-style-type: none"> • Governor Ivey Signs Proclamation Delaying State Tax Filings • Order Extending Deadline for Filing and Payment of State Income Tax, FIET, and BPT (Updated March 23 at 2:54 p.m.) • Composite Returns and Payments • Temporary Suspension of International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) Requirements • March 2020 Motor Vehicle Registrations and Property Tax Payments and Penalties Extension • Late Payment Penalties Waived for Small Retail Businesses Sales Tax Liabilities (UPDATED MARCH 18 AT 1:41 P.M.) |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | <p>to file composite returns and to pay composite payments postponed by this Order. Interest, penalties, and additions to tax with respect to such postponed filings and payments will begin to accrue on July 16, 2020.</p> <p>This Executive Order shall be effective as provided herein, unless otherwise extended or modified. Entered this 23rd day of March 2020”</p> <p>Second Order pertaining to extensions (updated 3/23/20)</p> <p>“ORDER OF THE COMMISSIONER OF REVENUE On March 23, 2020, Governor Ivey issued an emergency order (Order) pursuant to SS 31-96(11), Code of Alabama 1975, delegating to the Commissioner of Revenue the authority to postpone the April 15, 2020, due date for the payment of the following state taxes until July 15, 2020, for any person affected by the COVID-19 pandemic: Individual Income Tax, Corporate Income Tax, Financial Institution Excise Tax, and Business Privilege Tax. The Governor’s Order further delegated to the Commissioner of Revenue the authority to waive interest through July 15, 2020, for any tax payment due on a tax return with a due date on March 15, 2020, and authorized the Commissioner of Revenue to take any action necessary to provide the relief to taxpayers expressed in her Order. In accordance with the Governor’s grant of this emergency authority, I, Vernon Barnett, Commissioner of the Department of Revenue hereby order the following: Any person with a state Individual Income Tax or Corporate Income Tax (collectively, State Income Tax) payment, a Financial Institution Excise Tax (FIET) payment, or a Business Privilege Tax (BPT) payment due on April 15, 2020, or a State Income Tax, FIET, or BPT return due April 15, 2020, is affected by the COVID-19 pandemic for purposes of the relief described in this Order (Affected Taxpayer). The term “person” includes any individual, association, estate, trust, partnership, corporation, or other entity of any kind, as provided in SS 40-1-1 (8), Code of Alabama 1975. For an Affected Taxpayer, the due date for filing State Income Tax, FIET, and BPT returns and making State Income Tax, FIET, and BPT payments due April 15, 2020, is automatically postponed to July 15, 2020. There is no limitation on the amount of the payment that may be postponed. The relief provided in this Order is available solely with respect to payments due on April 15, 2020, for State Income Tax (including payments of tax on self-employment income) for an Affected Taxpayer’s 2019 taxable year, for estimated State Income Tax for</p> | <ul style="list-style-type: none"> • Late Payment Penalties Waived for Sales Tax Liabilities of Restaurants and Other Food Service Providers • Late Payment Penalties Waived for State Transient Occupancy Tax (lodgings tax) Liabilities <p>Sales and Lodgings Tax Relief Effective immediately, the Department of Revenue is waiving state sales tax late payment penalties both for small retail businesses, whose monthly retail sales during the previous calendar year averaged \$62,500 or less, and taxpayers currently registered with the Department as engaging in NAICS Sector 72 business activities, which includes restaurants. The Department is also waiving state late payment penalties for lodgings taxes. The relief applies to state sales and lodgings taxpayers who are unable to timely pay their February, March, and April 2020 sales and lodgings tax liabilities. This relief does not waive or extend normal filing requirements. Instead, these taxpayers may file their monthly sales and lodgings tax returns for the February, March, and April 2020 reporting periods without paying the state sales and lodgings tax reported as due. Late payment penalties will be waived for these taxpayers through June 1, 2020. <i>Please note, this relief applies only to state sales and lodgings tax liabilities.</i> Businesses included in NAICS Sector 72 are those preparing meals, snacks, and beverages for immediate consumption. A complete list of the business activities that fall within this sector can be viewed at NAICS Sector 72 – Accommodation and Food Services. After the expiration of this temporary waiver, the Department will work with taxpayers who elected to utilize the waiver program to development workable payment plans that will allow taxpayers to pay outstanding liabilities for February, March, and April 2020, while navigating any other impacts of the coronavirus on their businesses.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|--|
| | | <p>an Affected Taxpayer's 2020 taxable year, for FIET for an Affected Taxpayer's 2020 Form Year, and for BPT for an Affected Taxpayer's 2020 Form Year, and with respect to returns due by an Affected Taxpayer on April 15, 2020, for State Income Tax, FIET, and BPT.</p> <p>No extension is provided in this Order for the payment or deposit of any other type of state tax, or for the filing of any other state information return.</p> <p>As a result of the postponement as granted in this Order of the due date for filing returns and making payments from April 15, 2020, to July 15, 2020, the period beginning on April 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to file State Income Tax, FIET, and BPT returns or to pay the taxes postponed by this Order. Interest, penalties, and additions to tax with respect to such postponed Alabama tax filings and payments will begin to accrue on July 16, 2020.</p> <p>This Executive Order shall be effective as provided herein, unless otherwise extended or modified, and supersedes any other Order previously entered granting relief to Affected Taxpayers. Entered this 23rd day of March 2020” Governor Press Release (3/23/20)</p> <p>“Governor Ivey Delays State Tax Filings Governor Kay Ivey and the Alabama Department of Revenue announced today that the state income tax filing due date is extended from April 15, 2020, to July 15, 2020.</p> <p>Taxpayers can also defer state income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers.</p> <p>“This morning, I signed a supplemental State of Emergency order to allow the Alabama Department of Revenue to extend state filings until July 15, 2020,” said Governor Ivey. “It is imperative we reduce the burden upon Alabamians and get folks back on their feet financially. The safety and wellbeing of Alabamians is the paramount priority as we do everything within our power to mitigate the spread of the Coronavirus.”</p> <p>Other taxes included in the deadline extension are corporate income tax, the Financial Institution Excise Tax (FIET), and the Business Privilege Tax (BPT).</p> | <p>This relief is automatic for small retailers and Sector 72 businesses who file their February, March, and April 2020 state sales tax returns. Similar sales tax relief may be available on a case-by-case basis to other businesses significantly impacted by the coronavirus (COVID-19) and the preventative measures being taken to limit its spread in Alabama. These taxpayers may contact the Department’s Sales and Use Division at 334-242-1490 to request relief.</p> <p>FAQs</p> <ol style="list-style-type: none"> <i>Do I still need to file a return?</i> Yes. <i>Does this relief apply to all state taxes?</i> No, it only applies to state sales and lodgings taxes. <i>Does this relief apply to local (municipal and county) sales and lodgings taxes?</i> No, this relief only applies to state sales and lodgings taxes. Please contact non-state administered localities directly to see if they are offering similar relief. Contact for non-state administered localities is available here. Requests for relief for state-administered localities will be reviewed individually and can be submitted to localtaxunit@revenue.alabama.gov. <i>Does this relief apply to interest?</i> No. <p>Extension of Filing and Payment Deadline for Income Tax, Financial Institution Excise Tax, and Business Privilege Tax</p> <p>On March 23, Governor Kay Ivey announced that the state income tax filing due date is extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer state income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers. The Commissioner of Revenue’s executive order implementing the Governor’s emergency proclamation can be found here.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | <p>Taxpayers do not need to file any additional forms or call the Alabama Department of Revenue to qualify for this automatic state tax filing and payment relief. Individual taxpayers who need additional time to file beyond the July 15 deadline can request a filing extension through the usual methods.</p> <p>“Even considering the extended filing deadline, we urge taxpayers who are owed refunds to file as soon as possible and file electronically,” said Revenue Commissioner Vernon Barnett. “Filing electronically with direct deposit is the quickest way to get refunds. Although the Department is practicing prudent working conditions with our staff during this period, we will continue with mission-critical operations to support Alabama’s citizens. We ask for your support, understanding and patience.”</p> <p>The Department will continue to monitor issues related to the COVID-19 virus, and updated information will be posted on the Department’s website Coronavirus page.</p> <p><u>Third Supplemental COVID-19 State of Emergency Proclamation Commissioner’s Executive Order pertaining to deadline extensions</u> <u>Commissioner’s Executive Order pertaining to composite returns</u>”</p> <p>ADOR Press Release (3/20/20) on waiving state sales tax late payment penalties for state small retail businesses and waiving lodging tax late payment penalties:</p> <p>“Effective immediately, the Department of Revenue is waiving state sales tax late payment penalties both for <u>small retail businesses, whose monthly retail sales during the previous calendar year averaged \$62,500 or less, and taxpayers currently registered with the Department as engaging in NAICS Sector 72 business activities, which includes restaurants.</u> The Department is also waiving state late payment penalties for <u>lodgings taxes.</u> The relief applies to state sales and lodgings taxpayers who are unable to timely pay their February, March, and April 2020 sales and lodgings tax liabilities. This relief does not waive or extend normal filing requirements. Instead, these taxpayers may file their monthly sales and lodgings tax returns for the February, March, and April 2020 reporting periods without paying the state sales and lodgings tax reported as due. Late payment penalties will be waived for these taxpayers through June 1, 2020. <i>Please note, this relief applies only to state sales and lodgings tax liabilities.</i></p> <p>Businesses included in NAICS Sector 72 are those preparing meals, snacks, and beverages for immediate consumption. A complete list of the business activities that fall within this sector can be viewed at NAICS Sector 72 – Accommodation and Food Services.</p> | <p>Other taxes included in the deadline extension are corporate income tax, the Financial Institution Excise Tax (FIET), and the Business Privilege Tax (BPT).</p> <p>Taxpayers do not need to file any additional forms or call the Alabama Department of Revenue to qualify for this automatic state tax filing and payment relief. Individual taxpayers who need additional time to file beyond the July 15 deadline can request a filing extension through the usual methods.</p> <p>“Even considering the extended filing deadline, we urge taxpayers who are owed refunds to file as soon as possible and file electronically,” said Revenue Commissioner Vernon Barnett. “Filing electronically with direct deposit is the quickest way to get refunds. Although the Department is practicing prudent working conditions with our staff during this period, we will continue with mission-critical operations to support Alabama’s citizens. We ask for your support, understanding and patience.”</p> <p>By <u>separate order</u>, the Commissioner extended the due date for pass-through entities to file composite returns and make composite payments on behalf of their non-resident members.</p> <p>Other Assistance</p> <p>Other assistance may be available on a case-by-case basis to individuals and businesses that cannot file their tax returns on time due to the COVID-19 outbreak by contacting the Department at the numbers below.</p> <p>Helpful Contact Information:</p> <ul style="list-style-type: none"> • Individual Income Tax: 334-353-0602 • Corporate Income Tax: 334-242-1200 • Pass-through Entities: 334-242-1033 • Sales and Use Tax: 334-242-1490 • Business Privilege Tax: 334-353-7923 • Withholding Tax: 334-242-1300 <p>Additional Resources: Internal Revenue Service (IRS) World Health Organization Centers for Disease Control and Prevention</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|--|
| | | <p>After the expiration of this temporary waiver, the Department will work with taxpayers who elected to utilize the waiver program to development workable payment plans that will allow taxpayers to pay outstanding liabilities for February, March, and April 2020, while navigating any other impacts of the coronavirus on their businesses.</p> <p>This relief is automatic for small retailers and Sector 72 businesses who file their February, March, and April 2020 state sales tax returns. Similar sales tax relief may be available on a case-by-case basis to other businesses significantly impacted by the coronavirus (COVID-19) and the preventative measures being taken to limit its spread in Alabama. These taxpayers may contact the Department’s Sales and Use Division at 334-242-1490 to request relief.</p> <p>FAQs</p> <ol style="list-style-type: none"> 1. <i>Do I still need to file a return?</i> Yes. 2. <i>Does this relief apply to all state taxes?</i> No, it only applies to state sales and lodgings taxes. 3. <i>Does this relief apply to local (municipal and county) sales and lodgings taxes?</i> No, this relief only applies to state sales and lodgings taxes. Please contact non-state administered localities directly to see if they are offering similar relief. Contact for non-state administered localities is available here. Requests for relief for state-administered localities will be reviewed individually and can be submitted to localtaxunit@revenue.alabama.gov. 4. <i>Does this relief apply to interest?</i> No. <p>Other Potential Relief for Taxpayers</p> <p><i>Income Tax:</i> It is expected that the IRS will soon announce extensions of deadlines for filing federal income tax returns. The Department plans to mirror these return filing extensions as appropriate and enter corresponding taxpayer relief orders. Please monitor the Department’s Newsroom for updates.</p> <p><i>Other assistance</i> may be available on a case-by-case basis to individuals and businesses that cannot file their tax returns on time due to the COVID-19 outbreak by contacting the Department at the numbers below.</p> <p>Helpful Contact Information:</p> <ul style="list-style-type: none"> • Individual Income Tax: 334-353-0602 • Corporate Income Tax: 334-242-1200 • Pass-through Entities: 334-242-1033 • Sales and Use Tax: 334-242-1490 • Business Privilege Tax: 334-353-7923 • Withholding Tax: 334-242-1300” <p>Prior ADOR Press Release (3/19/20):</p> | <p>(CDC) Alabama Department of Public Health Alabama Emergency Management Agency Governor Ivey’s Website”</p> <p>Alabama residents affected by floods in February have until April 30 to file their state taxes. The Alabama Department of Revenue also will grant affected taxpayers penalty relief during the extension period.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|---------|--|---|---|
| | | <p><u>Late Payment Penalties Waived for Small Retail Businesses Sales Tax Liabilities</u> ADOR will waive late payment penalties for payments made by June 1 of state sales tax liability of February, March, and April 2020 payments if small retail business with monthly retail sales during the previous calendar year averaged \$62,500 or less and unable to pay the Feb., Mar., and April 2020 state sales tax liability.</p> | |
| Alaska | <p>July 15 – payments due for corporations income tax August 14 – corporations income tax filing due (per state law)</p> | <p>Alaska automatically follows any federal filing extension for corporations and partnerships. Even without passage of SB 241, Alaska corporate income tax adopts federal due dates by reference, so any payment due between April 15 and July 15 are automatically extended to July 15. The corporate filing deadline is 30 days later at August 14, 2020. AS 43.20.030, AS 43.20.300 & IR Notices 2020-17, 2020-18. (per DOR email, 3/26/20)</p> | <p>(SB 241) - emergency bill before the Alaska legislature that would extend due dates for all tax types rather than DOR issue notice for just one tax type. (per email from DOR, 3/26/20)</p> <p>Joint letter to Governor from two representatives that accounting treated as an essential service. (3/21/20)</p> <p>Mayor of Anchorage MUNICIPALITY OF ANCHORAGE PROCLAMATION OF EMERGENCY “HUNKER DOWN” ORDER E0-03 – exemption as an essential service: “x. Professional services, such as legal or accounting services, when necessary to assist in compliance with legally mandated activities;” (3/20/20)</p> |
| Arizona | <p>News Release on filing and payment deadline to 7/15 (3/20/20)</p> <p>(July 15 – AZ – extend filing and payment to 7/15, individual, corporate, and fiduciary tax returns, waive late filing and late payment penalties)</p> | <p>News Release on filing and payment deadline to 7/15 (3/20/20) “ADOR Extends Income Tax Deadline to July 15, 2020 The Arizona Department of Revenue (ADOR) has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020 following direction today by Governor Doug Ducey. This is consistent with Treasury Secretary Steve Mnuchin’s announcement that the Internal Revenue Service (IRS) has moved the deadline for 2019 federal tax returns to July 15, 2020. The announcement by ADOR includes individual, corporate and fiduciary tax returns. The new deadline means taxpayers filing state tax returns or submitting payments after the previous April 15 deadline will not be assessed late filing or late payment penalties. Taxpayers anticipating they will need more time beyond the new July 15 deadline to file state income taxes should consider filing for an extension by submitting Arizona Form 204 by July 15. Taxpayers</p> | <p>News Release on service levels (3/27/20) Temporary Service Level Changes at ADOR Customer Lobbies in Phoenix, Mesa and Tucson</p> <p><i>Customers Encouraged to Use Online and Over-the-Phone Services</i></p> <p>In light of COVID-19, the Arizona Department of Revenue (ADOR) will temporarily modify current services in an effort to protect the health and safety of its customers and employees while continuing to provide information and support to Arizona taxpayers. Effective March 30, 2020, customers requiring in-person assistance at ADOR’s three customer service locations in Phoenix, Mesa and the Southern Regional Office in Tucson will need to make an appointment with a department</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------|---|--|--|
| | | <p>do not need to submit Arizona Form 204 if they have already received a federal extension from the IRS.</p> <p>Individuals should ensure to file accurate tax returns. Here are some key tips:</p> <ul style="list-style-type: none"> • E-file. Electronic filing is more accurate, secure and faster. • Ensure all the necessary lines and forms are filled out correctly. Avoid math errors or miscalculations. • Don't misspell names or use two different names. • Make sure key information like tax ID number, Social Security number, routing number or account number are correct in all the appropriate boxes. • If filing a paper return, use black ink and print on white paper. • Do not staple or attach anything to paper returns. • Don't forget to sign and date the return. <p>The Department of Revenue encourages taxpayers to file electronically, as e-filing is more efficient, more secure and refunds are processed faster than refunds from paper tax returns.” (3/20/20)</p> | <p>representative. They can do this by emailing AZTaxHelp@azdor.gov or calling (602) 716 – ADOR (2367).</p> <p>Taxpayers can also submit forms, correspondence, and questions directly to ADOR staff through the AZTaxHelp@azdor.gov email.</p> <p>Additionally, the department encourages taxpayers to access a suite of resources on ADOR's websites - AZDOR.gov or AZTaxes.gov.</p> <p>Support services include the following:</p> <ul style="list-style-type: none"> • AZTaxes.gov for filing and payment of transaction privilege tax and withholding tax; and payment only for • individual and corporate income tax. • FAQs, forms, YouTube tutorials and other resources on AZDOR.gov. • Live Chat with ADOR staff, 7 a.m. – 6 p.m. Monday through Friday on AZDOR.gov and AZTaxes.gov. • Check refund status online on AZTaxes.gov by selecting “Where's My Refund.” <p>Telephone assistance is available, as well, through the Department of Revenue's Customer Care line at (602) 255- 3381 or 800-352-4090, 8 a.m. – 5 p.m. Monday through Friday.</p> <p>Taxpayers are strongly encouraged to use these resources before considering whether it is necessary to make an appointment to come to any of the ADOR office locations in person. Appointments can also be made for cash and credit card payments. A drop-box is available for payments, forms, applications and returns without appointment.</p> <p>For more information, visit www.azdor.gov.”</p> |
| Arkansas | <p>Governor Executive Order EO 20-09 on (3/23/20)</p> <p>(July 15 – extend the 2019 individual income tax filing date</p> | <p>Governor Executive Order EO 20-09 on (3/23/20)</p> <p>“EXECUTIVE ORDER TO AMEND EXECUTIVE ORDER 20-03 FOR THE PURPOSE OF EXTENDING THE STATE INDIVIDUAL TAX FILING DEADLINE AS A RESULT OF COVID-19</p> | <p>Arkansas Department of Finance and Administration Income Tax Website (3/27/20)</p> <p>News Release (3/16/20)</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---|---|---|
| | <p>and individual income tax payment date from April 15, 2020, to July 15, 2020. This extension includes 2019 returns of Subchapter S Corporations, fiduciaries and estates, partnerships and composite returns.)</p> | <p>... WHEREAS: On March 21, 2020, the United States Treasury Department and Internal Revenue Service announced the federal income tax filing due date is extended from April 15, 2020 to July 15, 2020, and taxpayers may also defer federal income tax payments due on April 15, 2020 to July 15, 2020, without penalties and interest, regardless of the amount owed; and WHEREAS: Ark. Code Ann. 26-51-806 requires individual tax returns and tax payments to be submitted by April 15, 2020; and WHEREAS: Ark. Code Ann. 26-18-505 authorizes the Secretary of the Department of Finance and Administration to grant a reasonable extension of time to file any return required under any state tax law upon written request for good cause shown. Good cause includes when any taxpayer is affected by a disaster emergency declared by the Governor; and WHEREAS: There is an urgent need for the State of Arkansas to bring relief to its citizens by extending the individual tax filing and payment date to be consistent with the extensions granted by the federal government; and WHEREAS: It is not practical during this time to require Arkansas citizens to submit a written request for a filing extension; and WHEREAS: All individual taxpayers in this state have been affected by this emergency; NOW, THEREFORE, I, Asa Hutchinson, Governor of the State of Arkansas, acting under the authority vested in me by Ark. Code Ann. 12-75-101, et seq., and §20-7-110, do hereby amend executive order EO 20-03, dated March 11, 2020, to declare a disaster emergency, declare the State of Arkansas a disaster area, and order the following: (1) The provisions of Ark. Code Ann. §26-18-505(a)(1) requiring a written request for an extension to file an individual income tax return are hereby waived for the duration of this emergency. (2) The provisions of Ark. Code Ann. §26-18-505(a)(4) requiring the promulgation of rules to waive the requirement for a written request for an extension are hereby waived for the duration of this emergency. (3) The Secretary of the Department of Finance and Administration is hereby ordered to extend the 2019 individual income tax filing date and individual income tax payment date from April 15, 2020, to July 15, 2020. This extension includes 2019 returns of Subchapter S Corporations, fiduciaries and estates, partnerships and composite returns.</p> | <p>“Majority of Revenue Office Services May Be Completed Online LITTLE ROCK, Arkansas (March 16, 2020) – As Arkansans consider Revenue Office-related business, the Arkansas Department of Finance and Administration (DFA) offers the majority of Revenue Office-related services online at mydmv.arkansas.gov. From registering a vehicle to ordering a replacement driver’s license, there are numerous tasks that may be completed from home. “A key priority at DFA over the last few years has been making as many of our services as possible available online,” said DFA Secretary Larry Walther. “I encourage Arkansans to explore these online resources as many of the trips being made to the Revenue Office may not be required.” The online Revenue Office-related services include: <ul style="list-style-type: none"> • Pre-registering a new vehicle • Renewing a vehicle registration • Transferring vehicle ownership • Ordering a personalized license plate • Ordering a duplicate/replacement driver’s license • Estimating vehicle sales tax due • Registering and paying sales tax • Paying outstanding balances • Duplicating vehicle registration • Checking title status • International Registration Plan – Online Registration • CDL – Submitting Medical Certification • Changing notification address • Requesting driver records • Updating renewal notice preference – Email or Text • Ordering a Driver’s License clearance letter • Paying reinstatement fees Additional DFA services that are available online include filing a tax return, checking the status of a refund, making child support payments ,</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|------------|---|--|---|
| | | | <p>registering and paying business taxes via the Arkansas Taxpayer Access Point (ATAP). DFA’s website may be found at www.dfa.arkansas.gov.”</p> |
| California | <p>FTB Press Release (3/18/20)</p> <p>Executive Order (3/12/20), PRIOR Press release (3/12/20),</p> <p>Governor Press Release (3/12/20) delays state tax filing for individuals and businesses</p> <p>PRIOR FTB News release (3/13/20)</p> <p>PRIOR FTB FAQs (3/17/20):</p> <p>CA payroll taxes - EDD website (3/20)</p> <p>San Francisco news release (3/11/20)</p> <p>Los Angeles County Treasurer and Tax Collector, California: Statement and FAQs From Keith Knox, Treasurer and Tax Collector Regarding COVID-19 and the April 10 Property Tax Deadline (3/18/20)</p> <p>California Association of County Treasurers and Tax Collectors: California Association of County Treasurers and Tax Collectors (CACTTC) issues statement and FAQs regarding April 10 Property Tax Collection Deadline</p> <p>EDD Information Sheet on the California treatment of payments</p> | <p>CA State Treasurer News Release (3/23/20)</p> <p>“California State Treasurer Fiona Ma Provides Valuable New Information on Tax Relief and Food Access</p> <p>California State Treasurer Fiona Ma today announced she has added new resource lists on tax relief and food access to the State Treasurer’s website, which already includes a list of resources for small businesses. View the tax relief list here, the food list here, and the small business list here.</p> <p>The tax list provides the latest news on changes in regulations and deadlines and phone numbers and links to relevant agencies. The food access list also contains phone numbers and links to organizations that have information regarding food banks, where to pick up school meals, grocery store hours, and nonprofit and government programs. The small business list has information about new government and private sector programs and loans for small businesses.</p> <p>“These new lists are part of my continuing efforts to keep Californians informed about changing rules and deadlines and give them access to resources that will help them navigate these troubled times more effectively,” said Treasurer Ma.</p> <p>This list will be updated periodically. If you have a resource to share, please contact Gloria Li gli@treasurer.ca.gov.”</p> <p>FTB Press Release (3/18/20)</p> <p>California has pushed its tax filing and payment deadline to July 15, waive interest and late filing and late payment penalties.</p> <p>“The Franchise Tax Board (FTB) today announced updated special tax relief for all California taxpayers due to the COVID-19 pandemic.</p> <p>FTB is postponing until July 15 the filing and payment deadlines for all individuals and business entities for:</p> <ul style="list-style-type: none"> • 2019 tax returns • 2019 tax return payments • 2020 1st and 2nd quarter estimate payments • 2020 LLC taxes and fees • 2020 Non-wage withholding payments | <p>Accounting deemed essential services in the state. (3/22/20)</p> <p>CDTFA COVID-19 State of Emergency Webpage: (3/17/20)</p> <p>“COVID-19 State of Emergency</p> <p>On March 12, 2020, Governor Newsom issued an Executive Order in response to the COVID-19 State of Emergency. Pursuant to this Executive Order, through May 11th, the CDTFA has the authority to assist individuals and businesses impacted by complying with a state or local public health official’s imposition or recommendation of social distancing measures related to COVID-19. This assistance includes granting extensions for filing returns and making payments, relief from interest and penalties, and filing a claim for refund. Taxpayers may request assistance by contacting the CDTFA. Requests for relief of interest or penalties or requesting an extension for filing a return may be made through our online services. Taxpayers may also request assistance in writing by sending a letter to the address below or contacting us via email. We are also available to answer questions and provide assistance for taxpayers that call our Customer Service Center at 800-400-7115. This includes assistance if you are unable to make a timely tax payment.</p> <p>California Department of Tax and Fee Administration Return Analysis Unit, MIC 35 PO Box 942879 Sacramento, CA 94279-0035” (3/17/20)</p> <p>Regarding (2), the CDTFA’s emergency tax or fee relief is available for business owners and feepayers directly affected by disasters declared as state of emergencies over the past three years,</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|--|
| | <p>made to employees under the Section 139 disaster relief</p> <p>(July 15 – extension of filing and payment (including first and second quarter estimated payments, LLC taxes and fees, non-wage withholding payments), waive interest and penalty, for individuals and businesses)</p> | <p>“The COVID-19 pandemic is disrupting life for people and businesses statewide,” said State Controller Betty T. Yee, who serves as chair of FTB. “We are further extending tax filing deadlines for all Californians to July 15. Hopefully, this small measure of relief will help allow people to focus on their health and safety during these challenging times.”</p> <p>To give taxpayers a deadline consistent with that of the Internal Revenue Service (IRS) without the federal dollar limitations, FTB is following the federal relief described in Notice 2020-17. Since California conforms to the underlying code sections that grant tax postponements for emergencies, FTB is extending the relief to all California taxpayers. Taxpayers do not need to claim any special treatment or call FTB to qualify for this relief.</p> <p>In line with Governor Newsom’s March 12 Executive Order, FTB previously extended the due dates for filing and payment last week for affected taxpayers until June 15, with the qualification that the deadlines may be extended further if the IRS grants a longer relief period, as it did yesterday. This announcement supersedes last week’s announcement.</p> <p>For more details regarding FTB COVID-19 tax relief, please see our website at ftb.ca.gov and search COVID-19. If possible, taxpayers should continue to file tax returns on time to get their refunds timely, including claiming the Earned Income Tax Credit and Young Child Tax Credit. During this public health emergency, FTB continues to process tax returns, issue refunds, and provide phone and live chat service to taxpayers needing assistance.”</p> <p>PRIOR FTB News Release (3/13/2020)</p> <p>PRIOR FTB FAQs (3/17/20) Governor Press Release (3/12/20) delays state tax filing by 60 days for individuals and businesses</p> <p>“Governor Newsom Issues New Executive Order Further Enhancing State and Local Government’s Ability to Respond to COVID-19 Pandemic (3/12/20)</p> <p>...</p> <p>The Governor’s order: Waives the one-week waiting period for people who are unemployed and/or disabled as a result of COVID-19;</p> | <p>may include extension of tax return due dates, relief of penalty and interest, or replacement copies of records lost due to disasters. An extension of up to three months to file and pay taxes is available in 32 of the programs administered by the CDTFA (including sales and use tax, various fuel taxes, and cigarette and tobacco products taxes) for taxpayers directly affected by COVID-19 who, as a result, cannot meet their filing and payment deadlines. Affected taxpayers may apply online for relief from penalties and interest and request online a filing extension. Business owners and fee payers who need to obtain copies of CDTFA tax records will be able to receive replacements free of charge.</p> <p>CDTFA Update: (3/19/20) “All California Department of Tax and Fee Administration’s (CDTFA) in-person classes across the state have been postponed and will be rescheduled at a later date to ensure the health and safety of CDTFA’s customers and team members and to support social distancing safety measures as a result of COVID-19.”</p> <p>CALCPA in contact with FTB and our other state tax agencies and are awaiting more specifics.</p> <p>https://www.cdtfa.ca.gov/services/covid19.htm</p> <p>California Department of Public Health website on coronavirus</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>Delays the deadline for state tax filing by 60 days for individuals and businesses unable to file on time based on compliance with public health requirements related to COVID-19 filings; ...The full executive order can be found here.</p> <p>EDD Information Sheet on the California treatment of payments made to employees under the Section 139 disaster relief</p> <p>CA payroll taxes (March 2020 EDD website) – “Employers statewide directly affected by the new coronavirus (COVID-19) may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. This extension may be granted under Section 1111.5 of the California Unemployment Insurance Code (CUIC). A written request for extension must be received within 60 days from the original delinquent date of the payment or return.”</p> <p>San Francisco Mayor announced that small businesses may be able to defer some business taxes: Defer “Business Taxes for Small Businesses</p> <p>In order to provide immediate cash-flow assistance to small businesses, Mayor Breed will be working with Treasurer Cisneros to notify small businesses that the next round of quarterly businesses taxes can be deferred. Businesses are required to pre-pay their first quarter business taxes for current tax year by April 30th. This announcement will allow businesses to not pre-pay, deferring payment due to February 2021. No interest payments, fees, or fines will accrue as a result of the deferral. This benefit will be offered to business with up to \$10 million in gross receipts, benefiting approximately 8,050 businesses with an average \$5,400 tax payment deferral each.”</p> <p>The San Francisco deadline for prepayment of first quarter tax filings for businesses with up to \$10 million in gross receipts would be delayed from April to next February 2021. The move would help more than 8,000 businesses with an average \$5,400 tax payment. San Francisco business license fees will be also deferred for three months.</p> <p>Los Angeles County Treasurer and Tax Collector, California: Statement and FAQs From Keith Knox, Treasurer and Tax Collector Regarding COVID-19 and the April 10 Property Tax Deadline (3/18/20)</p> <p>California Association of County Treasurers and Tax Collectors: California Association of County Treasurers and Tax Collectors (CACTTC) issues statement and FAQs regarding April 10 Property Tax Collection Deadline</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------|--|---|---|
| Colorado | <p>Governor Executive Order 2020-010 extending income tax payment deadlines (3/20/20)</p> <p>Vail, Colorado: A Message from the Mayor - deferring Town of Vail sales tax payments for a “period of time” (3/18/20)</p> <p>(July 15 – payment and filing deadline for all Colorado taxpayers state income taxes and estimated taxes is extended by 90 days until July 15, 2020 – and automatic 6 months extension to file until October 15, 2020. Interest from the due date of the payment until July 15, 2020 is waived. All income tax returns that were required to be filed by April 15, 2020 are granted an automatic six-month extension, and the filing is due on or before October 15, 2020.</p> <p>In addition, the deadline for estimated payments has also been extended for the 2020 tax year. The penalties for estimated payments are also waived until July 15, 2020. This extension and these waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay. The relief does not apply to other returns, filings, or payments required to be made, including, but not limited to, withholding tax.)</p> <p>(Coordinate with local governments to extend tax payment deadlines for property, sales and use taxes and</p> | <p>CO DOR COVID-19 Response webpage (3/24/20)</p> <p><i>“Income Tax Deadline Extension</i> Governor Jared Polis has extended the income tax payment deadline for all Colorado taxpayers by 90 days until July 15, 2020. Interest from the due date of the payment until July 15, 2020 is waived. All income tax returns that were required to be filed by April 15, 2020 are granted an automatic six-month extension, and are due on or before October 15, 2020.</p> <p>In addition, the deadline for estimated payments has also been extended for the 2020 tax year. The penalties for estimated payments are also waived until July 15, 2020. This extension and these waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay.</p> <p>This is similar to the Internal Revenue Service (IRS) extension, but applies to any income tax payment, regardless of the amount. Unlike the federal government, the state will not impose any caps on the amount of tax that can be deferred.</p> <p>The Governor also directed the Colorado Department of Revenue (CDOR) to coordinate with local governments that choose to extend tax payment deadlines for property tax, and sales and use tax.</p> <p>For more detailed information, review Executive Order # D 2020-010 on the Governor’s Office website.</p> <p>Please note that the extensions and waivers granted by this notice apply only to the payments and returns described above. They do not apply to other returns, filings, or payments required to be made, including, but not limited to, withholding tax required to be paid under sections 39-22-604 and 39-22-604.5, C.R.S.”</p> <p>Governor Executive Order 2020-010 extending income tax payment deadlines (3/20/20)</p> <p>“Ordering the Suspension of Statute to Extend the Income Tax Payment Deadlines Due to the COVID-19 Disaster Emergency</p> <p>“Pursuant to the authority vested in the Governor of the State of Colorado and, in particular, pursuant to Article IV, Section 2 of the Colorado Constitution and the relevant portions of the Colorado Disaster Emergency Act, C.R.S. § 24-33.5-701, et seq. (Act), I, Jared Polis, Governor of the State of Colorado, hereby issue this Executive Order ordering the suspension of statute to extend the income tax payment</p> | <p>Colorado Department of Revenue (CDOR) webpage on (COVID-19) outbreak.</p> <p>“To embrace social distancing as the best means of combating the spread of the COVID-19 virus, the Colorado Department of Revenue (CDOR) will close all facilities to the public but maintain internal and online operations to best serve Coloradans, effective Wednesday, March 18, through April 18.</p> <p>This includes but is not limited to: ...</p> <p>Taxation Division Taxpayer Services</p> <ul style="list-style-type: none"> • Taxpayer service centers will be closed to the public but customers needing assistance can call the Taxpayer Helpline at 303-238-7378 from 8 a.m. to 4:30 p.m. Mon. - Fri. • Services available online include <ul style="list-style-type: none"> ○ Any service done via ROL can be done over the phone ○ Helping with individual tax issues and all things related to income tax ○ Helping businesses with sales tax returns and all business tax issues ○ Revenue Online (ROL) Account setup, maintenance and recovery. • Revenue Online Services will still be available: <ul style="list-style-type: none"> ○ Make a Payment ○ File an income tax or sales tax return ○ Check the status of a refund ○ Request a copy of your return ○ Respond to an inquiry letter ○ File a protest ○ File a PTC application ○ Submit Year End Withholding ○ Submit POA ○ Request a letter ID ○ Verify a license or certificate ○ View delinquent taxpayer list ○ Submit an e-filer attachment • Excise Tax Cigarette stamps will be available to be ordered via phone or by mail |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|---|
| | <p>take whatever action they need to let them waive penalties and fees.)</p> | <p>deadlines for all Colorado taxpayers to quickly provide relief from payment and penalties due to the coronavirus disease 2019 (COVID-19) disaster emergency in Colorado.</p> <p>I. Background and Purpose ...</p> <p>By this Executive Order, I am temporarily suspending the state income tax payment deadlines to provide relief to Colorado taxpayers and businesses.</p> <p>II. Directives</p> <p>A. I temporarily suspend the deadline in C.R.S. § 39-22-609 applicable to state income tax payments. I also direct the Executive Director of the Colorado Department of Revenue (DOR) to promulgate and issue emergency rules to extend the state income tax payment deadline by ninety (90) days to July 15, 2020, giving all Colorado taxpayers the option to make any 2019 income tax payment that would normally be due on April 15, 2020 by July 15, 2020. I direct DOR to grant this extension to all individuals and businesses who pay income tax in Colorado. This payment extension applies to any qualifying income tax payment, regardless of the amount.</p> <p>B. I temporarily suspend the deadline in C.R.S. § 39-22-609 applicable to estimated income tax payments for the 2020 tax year. I also direct the Executive Director of DOR to promulgate and issue emergency rules to extend the state payment deadline so that estimated payments due on and after April 15, 2020 but on or before June 15, 2020, may now be paid any time on or before July 15, 2020 without penalty.</p> <p>C. I direct DOR to coordinate with local governments that choose to extend tax payment deadlines for property, sales and use taxes and take whatever action they need to let them waive penalties and fees during the crisis.</p> <p>III. Duration This Executive Order shall expire thirty (30) days from March 20, 2020, unless extended further by Executive Order.”</p> <p>Colorado officials said they would mirror IRS guidance as it is updated amid the pandemic. Vail, Colorado: A Message from the Mayor - deferring Town of Vail sales tax payments for a “period of time” (3/18/20)</p> | <p>to licensed wholesalers from the Department of Revenue:</p> <ul style="list-style-type: none"> ○ No walk-ins for pick-up of cigarette stamps will be available. ○ 20 cigarettes per stamp rolls, wide 20 count rolls, 20 count sheets and 25 cigarette per stamp rolls. ○ The Licensed distributors may order cigarette stamps by calling the Department of Revenue at 303-866-2570 or emailing dor_cdp-research_unit@state.co.us. ○ The Department of Revenue will only be shipping cigarette stamps once per week. All orders have to be received by 4 pm Tuesday to guarantee mailing on the next day, Wednesday. <ul style="list-style-type: none"> ● If taxpayers need to obtain an International Fuel Tax Agreement (IFTA) decal, we would ask that they first call the FuelTax Unit at 303-205-8205, option 1, to handle the account specific issues. After that call, taxpayers can arrange a time to pick up the IFTA decal. ● Income Tax Returns will be received and processed electronically and via mail. ● A secure drop-off box is located at Taxpayers services at 1375 Sherman St., Denver, Co 80203, and will soon be located outside of additional facilities for those who want to drop off their returns, mail and any forms. ● Severance Tax will function normally. <p>Tax Auditing and Compliance</p> <ul style="list-style-type: none"> ● Tax Auditing and Compliance locations will be closed to the public while auditors continue to work normal caseloads. ● Tax Fraud will still take phone calls and emails from the public.” (3/17/20) <p>Legislature: Pursuant to HJR20-1007, the Second Regular Session of the 72nd General Assembly is temporarily adjourned until 10:00 a.m., Monday, March 30, 2020.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------------|--|---|---|
| Connecticut | <p>DOR Press Release Announcement on extending filing and payment of personal income tax returns until July 15, 2020 (3/24/20)</p> <p>Press Release on business returns (3/15/20)</p> <p>(July 15 - extending the filing and payment deadline for personal income tax returns 90 days, to July 15, 2020. The extension also applies to Connecticut estimated income tax payments for the first and second quarters of 2020.)</p> <p>(June 15 - business returns – passthrough, UBIT, Corp – filing and payment extended)</p> <p>(DRS fully closed)</p> | <p>DOR Press Release Announcement on extending filing and payment of personal income tax returns until July 15, 2020 (3/24/20)</p> <p>“Department of Revenue Services extends filing and payment deadlines for personal income tax returns to July 15, 2020</p> <p>At the direction of Governor Ned Lamont, the Connecticut Department of Revenue Services (DRS) is extending the filing and payment deadline for personal income tax returns 90 days, to July 15, 2020. The extension also applies to Connecticut estimated income tax payments for the first and second quarters of 2020.</p> <p>This extension for Connecticut personal income tax return filing and payment aligns with the U.S. Treasury’s announcement earlier Friday, where it indicated federal income tax filings and payments would be extended until July 15, 2020.</p> <p>Connecticut taxpayers who are owed a refund may still file with DRS. The easiest way to file – and the fastest way to receive a refund – is through online filing, including via the DRS online Taxpayer Service Center, which is easy, secure, and free to use. Since Connecticut’s personal income tax return begins with federal Adjusted Gross Income, it is often beneficial to complete one’s federal income tax return first. Taxpayers are encouraged to visit the DRS website, where additional updates will be posted.</p> <p>Press Release on business returns (3/15/20)</p> <p>Business returns extended until June 15. Individuals’ returns to follow IRS relief.</p> <p>“Effective Immediately: DRS Extends Filing Deadline for Certain Annual State Business Tax Returns</p> <p>(Hartford, CT) – The Connecticut Department of Revenue Services (DRS) is using their statutory authority to grant an automatic extension of Connecticut filing deadlines for certain annual tax returns in order to support businesses during the COVID-19 outbreak effectively immediately. This is consistent with the emergency declarations signed by Governor Lamont.</p> <p>“DRS understands some business taxpayers may find it difficult to meet tomorrow’s state tax filing deadline, given current circumstances,” said Commissioner Biello. “This extension is designed to support these taxpayers, and tax practitioners, meet their responsibility to file returns</p> | <p>Press Release: (3/18/20):</p> <p>“Effective Immediately: DRS Branch Offices Closed to the Public</p> <p>To protect health and safety, particularly the risk of transmission of COVID-19, the Connecticut Department of Revenue Services (DRS) is suspending walk-in services to the public at its four branch offices, effective at the end of business Tuesday, March 17, 2020. Acting Revenue Services Commissioner John Biello is exercising this authority under Conn. Gen. Stat. §4-8 and Conn. Gen. Stat. §12-2. Effective immediately, and until further notice, no walk-in services will be available to members of the public at DRS branch office locations in Hartford, Bridgeport, Waterbury, and Norwich. All business with the DRS can be conducted electronically, by telephone, or by written correspondence. The professionals at DRS are prepared to continue to offer the highest level of customer service.</p> <p>Business Hours:</p> <ul style="list-style-type: none"> Monday to Friday, 8:30 a.m. – 4:30 p.m. <p>Telephone Assistance:</p> <ul style="list-style-type: none"> 860-297-5962 (from anywhere) 800-382-9463 (within CT Outside Greater Hartford area only) 860-297-4911 (Hearing Impaired, TDD/TT users only) <p>E-mail: drs@po.state.ct.us</p> <p>Website: https://portal.ct.gov/DRS</p> <p>Mailing Address: Connecticut Department of Revenue Services 450 Columbus Boulevard, Suite 1 Hartford, Connecticut 06103 Please visit the DRS website for additional information and updates.”</p> <p>https://portal.ct.gov/Coronavirus</p> <p>Legislature: The Capitol Complex will be closed Thursday, March 12 through Sunday, March 29.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------|--|--|--|
| | | <p>and remit payments. DRS encourages those with questions specific to their own, individual circumstances to call or e-mail the agency.”</p> <p>Acting Commissioner of Revenue Services John Biello is exercising this authority under Conn. Gen. Stat. §12-2(a)(5).</p> <p>Effective immediately, the filing deadlines for certain annual tax returns due on or after March 15, 2020, and before June 1, 2020, are extended by at least 30 days. In addition, the payments associated with these returns are also extended to the corresponding due date in June.</p> <p>The impacted returns and the associated filing dates and payment deadlines are set forth below:</p> <ul style="list-style-type: none"> • 2019 Form CT-1065/CT-1120 SI Connecticut Pass-Through Entity Tax Return: Filing date extended to April 15, 2020; payment deadline extended to June 15, 2020 • 2019 Form CT-990T Connecticut Unrelated Business Income Tax Return: Filing date extended to June 15, 2020; payment deadline extended to June 15, 2020 • 2019 Form CT-1120 and CT-1120CU Connecticut Corporation Business Return: Filing date extended to June 15, 2020; payment deadline extended to June 15, 2020 <p>Individuals in the process of preparing their Connecticut income tax (Form CT-1040) returns due April 15, should be advised that DRS will adjust due dates for filing and payment of state income taxes to align with any specific, actionable announcement from the Internal Revenue Service regarding due dates for the filing and payment of federal income taxes.</p> <p>Taxpayers are encouraged to visit the DRS website for updates.</p> <p>Those who need to contact DRS regarding their specific situation may e-mail us at DRS@po.state.ct.us or call 860-297-5962 (from anywhere); 800-382-9463 (within CT, outside Greater Hartford area only); or 860-297-4911 (Hearing Impaired, TDD/TT users only).”</p> <p>Additional updates will be posted to the DRS website. Following that announcement, DRS posted a notice.</p> | |
| Delaware | DE DOR Technical Information Memorandum 2020-1 (3/23/20) | DE DOR Technical Information Memorandum 2020-1 (3/23/20) “DELAWARE DIVISION OF REVENUE (DOR) TECHNICAL INFORMATION MEMORANDUM 2020-1 | Delaware DOR website on tax season and COVID-19 “While the State of Delaware has declared a state of emergency to prepare for the spread of |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---|---|--|
| | <p>(July 15 – filing and payment - Corporate tentative returns, personal income tax returns, fiduciary income tax returns that would be due on April 15, 2020 will now be due on July 15, 2020. Taxpayers may request an extension requesting additional time to file through Revenue’s online system. This will provide an automatic extension of time to file to October 15, 2020. Estimated personal income tax payments that are due on April 30, 2020 are extended to July 15, 2020. Please note that the second quarter payments remain due on June 15, 2020. Any extension forms that would otherwise be submitted on paper may be submitted electronically to DOR at DOR_PublicService@delaware.gov. Please note an extension only extends the due date for filing, not for payment. The payment deadline will be July 15, 2020 and penalties and interest on underpayments will be calculated from that date, even if a taxpayer requests an additional extension of time to file. Additionally, throughout the COVID-19 Emergency, DOR continues to work with taxpayers who owe outstanding balances. If you owe taxes to DOR and need assistance, you may reach our collections team via email at DOR_Collections@Delaware.gov.)</p> | <p>SUBJECT: COVID-19 FILING EXTENSIONS March 23, 2020</p> <p>This TIM is issued to outline the Delaware Division of Revenue’s (DOR) response to COVID-19. As has been reported in IR 2020-58, the Internal Revenue Service has extended the time for filing of tax returns and payment of tax due from April 15, 2020 to July 15, 2020. On March 12th, the Governor of Delaware issued a State of Emergency Declaration on COVID-19 that has been subsequently modified several times. DOR activated its Continuity of Operations Plan that makes every effort to continue to provide taxpayer assistance and services throughout the State of Emergency in adherence with the Emergency Declaration. DOR continues to process tax returns, filings and refunds requests. As such, DOR strongly encourages all taxpayers to file as soon as possible if you have the necessary information to do so. Pursuant to 30 Del. C. § 1904(b), all final corporate income tax returns are due on the date that the corresponding federal return is due. By operation of law, all Delaware final corporate income tax returns (forms 1100) are now due on July 15, 2020 consistent with the corresponding federal return due date. Corporations may request an additional extension of time to file from the Internal Revenue Service and Delaware will grant the same extension, provided that a copy of the federal extension request is included with the Delaware final corporate return when it is filed.</p> <p>Pursuant to 30 Del. C. § 511(a), the Director of the DOR (the “Director”) has broad discretion to “grant reasonable extension[s] of time for the payment of any tax or estimated tax ...”, on such terms and conditions as the Director determines are appropriate. Due to the current COVID 19 emergency in Delaware, the Director hereby grants extensions similar to those recently granted by the Internal Revenue Service. The relief outlined in this TIM will be automatically provided to all effected taxpayers as follows:</p> <ol style="list-style-type: none"> 1. Corporate tentative returns that would be due on April 15, 2020 pursuant to 30 Del. C. § 1904(a) will now be due on July 15, 2020. 2. Personal income tax returns that would be due on April 30, 2020 will now be due on July 15, 2020. If a taxpayer needs additional time beyond the extended due date, taxpayers may request an extension requesting additional time to file through Revenue’s online system. This will provide an automatic extension of time to file to October 15, 2020. This requires the submission of Form 1027, available on the Division of Revenue website. | <p>coronavirus, state offices currently remain open. During this uncertain time, we will do everything we can to assist taxpayers. However, all taxpayers are encouraged to utilize the Division of Revenue’s online services at all Revenue.Delaware.gov to ensure that they remain compliant with all tax filing and payment obligations. If you are unable to find a solution through Revenue’s online services, please call our public service group at 302-577-8200, and we will provide you guidance.</p> <p>All returns and payments filed with the Division of Revenue will be processed as they are received. Online filing for most returns is available at https://revenue.delaware.gov/file/. All returns received through electronic and internet filing methods are processed directly into Revenue’s system, thus allowing more expedient processing. Paper returns are processed as they are received and will be scanned into Revenue’s system for processing, but please be aware that paper returns will take longer to be processed.</p> <p>If the situation changes, additional information will be available on this site.”</p> <p>Legislature: The General Assembly has postponed session next week, March 17 through 19, and Legislative Hall is closed to the public through Monday, March 23.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------------------|--|---|---|
| | | <p>3. Estimated personal income tax payments that are due on April 30, 2020 are extended to July 15, 2020. Please note that the second quarter payments remain due on June 15, 2020.</p> <p>4. Fiduciary income tax returns that are due on April 30, 2020 will now be due on July 15, 2020. If a taxpayer needs additional time beyond the extended due date, the Division of Revenue reminds all taxpayers that they may file an extension requesting additional time to file. This will provide an automatic extension of time to file to October 15, 2020. This requires the submission of Form 400-EX, available on the Division of Revenue website. Any extension forms that would otherwise be submitted on paper may be submitted electronically to DOR at DOR_PublicService@delaware.gov. Please note an extension only extends the due date for filing, not for payment. The payment deadline will be July 15, 2020 and penalties and interest on underpayments will be calculated from that date, even if a taxpayer requests an additional extension of time to file. Additionally, throughout the COVID-19 Emergency, DOR continues to work with taxpayers who owe outstanding balances. If you owe taxes to DOR and need assistance, you may reach our collections team via email at DOR_Collections@Delaware.gov. For additional information about DOR’s response to the COVID-19 crisis, please visit our website.”</p> | |
| District of Columbia | <p>Mayor Press Release (3/23/20)</p> <p>(July 15 - deadline for taxpayers to file and pay individual and fiduciary income tax returns, partnership tax returns, and franchise tax returns is extended to July 15, 2020.)</p> <p>(According to a phone call to the OTR as of 3/26/20, the due date for the 2020 first quarter estimated tax payment currently remains unchanged.)</p> | <p>According to a phone call to the OTR as of 3/26/20, the due date for the 2020 first quarter estimated tax payment currently remains unchanged.</p> <p>Mayor Press Release (3/23/20)</p> <p>“Mayor Bowser and Chief Financial Officer DeWitt Announce 2019 Tax Filings and Payment Deadline Extended to July 15, 2020</p> <p>Today, Mayor Muriel Bowser and Chief Financial Officer Jeffrey DeWitt announced that the deadline for taxpayers to file and pay their 2019 District of Columbia individual and fiduciary income tax returns (D-40, D-41, and D-40B), partnership tax returns (D-65), and franchise tax returns (D-20, D-30) is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file and pay from the original deadline of April 15, 2020. The Internal Revenue Service has also extended the federal filing and payment deadline to July 15, 2020. The Office of Tax and Revenue (OTR) encourages taxpayers who are able to file their returns electronically to do so. For additional</p> | <p>OTR Tax Notice 2020-01 Extended Real Property Tax Due Date for Hotels and Motels Relating to the First Half Tax Year 2020 (3/18/20) - A hotel or motel may pay its first half tax year 2020 real property tax installment through June 30, 2020, and such payment made by such date shall be timely, to the extent it brings the tax liability current. Penalty and interest owed for prior periods are unaffected by the Act. No payment may be designated to a particular period. Further, a hotel or motel may not benefit from penalty and interest tax relief relating to sales and use taxes.</p> <p>Proposed legislation: emergency legislation “COVID-19 Response Emergency Amendment Act of 2020” was introduced. It would: extend the deadline for</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|--|
| | | <p>information, please contact OTR’s Customer Service Center at (202) 727-4TAX (4829). For the latest information and resources on COVID-19, go to coronavirus.dc.gov.”</p> | <p>real property tax payments for hotels from March 31 to June 30, allow other businesses to defer specified sales tax payments, provide a corporate filing extension to June 1 for the biennial report, and would extend unemployment compensation to taxpayers unemployed due to COVID-19. The bill would allow other businesses to remit sales taxes due in February and March but defer payment until September 20, without facing fees, fines, penalties, or interest. (3/12/20)</p> <p>DC OTR’s Operations and COVID-19 website (3/13/20) “Friday, March 13, 2020 The well-being of our employees and taxpayers is a top priority at the Office of Tax and Revenue (OTR). We continue to closely monitor the latest developments and follow the guidance from the Mayor and District officials, the Centers for Disease Control Prevention (CDC), and the World Health Organization (WHO) regarding the Coronavirus (COVID-19).</p> <p>In line with the District Department of Health recommendation on mass gatherings, OTR is suspending all community outreach events until further notice.</p> <p>Individual Income and Business Taxes: OTR is open and operating on a normal schedule, Monday to Friday, 8:15 am to 5:30 pm. We do, however, recommend that taxpayers utilize our online portal, MyTax.DC.gov, for their tax matters, such as: Refund status; Paying of individual income and business taxes; Registering a business; Submitting a request for a Certificate of Clean Hands; and Much more. We strongly encourage taxpayers to file their individual income tax returns electronically.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|---------|---|---|--|
| | | | <p>OTR offers the following E-Filing options:</p> <p>Free File: A unique free service which allows taxpayers to choose from a number of free tax prep software that works best for their tax situation.</p> <p>Fillable Form: This free online version of form D-40 and schedules allows taxpayers to fill in their tax information, sign electronically and e-file their return.</p> <p>Real Property Taxes: Real property tax matters can be conducted at OTR’s website, otr.cfo.dc.gov under the “Real Property” tab. Property owners have the option of paying their property taxes online or by visiting any Wells Fargo branch in the District.</p> <p>Contact OTR: Taxpayers can also request assistance by calling OTR’s Customer Service Center at (202) 727-4TAX. Anyone that is ill and is planning to visit OTR’s Walk-In Center, we advise them to postpone their visit until they consult with their healthcare provider.</p> <p>We will announce updates on our website and on our social media platforms.” (3/13/20)</p> |
| Florida | <p><u>FL DOR Executive Order of Emergency - # 20-52-DOR-002, (3/26/20)</u></p> <p>Summary of Florida sales tax relief (3/26/20)</p> <p>Broward County, Florida: Broward County Property Appraiser’s Office COVID-19 Update (3/17/20)</p> <p>Pinellas County, Florida: Tangible Personal Property (TPP) Return update: As a result of COVID-19, all TPP accounts will be granted an automatic 45-day extension to file</p> | <p><u>FL DOR Executive Order of Emergency - # 20-52-DOR-002, (3/26/20)</u></p> <p>“STATE OF FLORIDA DEPARTMENT OF REVENUE OFFICE OF THE EXECUTIVE DIRECTOR ORDER OF EMERGENCY WAIVER/DEVIATION (ORDER) # 20-52-DOR-002 (Sales and Use Tax and Related Taxes)</p> <p>WHEREAS, on March 9, 2020. the Governor of the State of Florida, Ron DeSantisI issued Executive Order Number 20-52 (EO 20-52) in response to the recent COVID-19 outbreak and declared a state of emergency exists for the entire State of Florida. EO 20-52 authorizes each State agency to suspend any regulatory statute, including the authority to suspend statute and rule, if strict compliance would prevent, hinder or delay necessary action in coping with the emergency; and</p> | <p>News Release (3/15/20) “DEPARTMENT OF REVENUE “The Department of Revenue’s Child Support Program is working to reduce when customers are required to visit a local child support office and is providing new connect/customer service options.</p> <p>Efforts include rescheduling genetic testing sample collection appointments and postponing other types of appointments. The Program will soon be implementing the ability for parents to enter into written agreements over the phone, and the Program will be providing new fax, email and form drop-off processes.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|--|--|
| | <p>their TPP returns, extending the due date for the returns to May 15th, 2020.</p> <p>Miami Dade County, Florida: Deadline extended for taxpayers filing a tangible personal property return, Form DR-405, due to the unfortunate circumstances regarding the Coronavirus (COVID-19)</p> <p>(Taxes collected in February and due on or before March 20, 2020 – waive penalty and interest for taxpayers who collected these taxes in 2/20 but unable to meet the due date if the taxes are reported and remitted by 3/31/20: Sales and Use Tax (includes Discretionary Sales Surtax), Tourist Development Tax (for counties administered by the Department), New Tire Fees (Solid Waste and Surcharge Return), Rental Car Surcharge (Solid Waste and Surcharge Return), Prepaid Wireless E-911 Fee, Lead Acid Battery Fees (Solid Waste and Surcharge Return), Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return). For the MARCH 2020 REPORTING PERIOD - taxes collected in March and due on or before April 20, 2020 - taxpayers not adversely affected by the COVID-19 outbreak are required to continue to file and remit on or before April 20, 2020, for taxpayers adversely affected (as defined in paragraph 2.C. below) by the COVID19 outbreak, the Department will extend the due date to April 30, 2020, for any of the Feb. mentioned</p> | <p>WHEREAS, on March 13 2020 President Donald Trump declared the COVID -19 outbreak constituted a national emergency beginning March 1 2020; and</p> <p>...</p> <p>WHEREAS on March 16, 2020 Governor Ron DeSantis, directed the Florida Department of Revenue to provide flexibility on the deadlines of taxes due such as Sales and Use Tax (SUT) to assist businesses that are adversely affected from the COVID-19 mitigation measures; and</p> <p>...</p> <p>WHEREAS, section 213.055(2), FS., authorizes the Executive Director of the Department of Revenue to carry out the following actions during a declared state of emergency:</p> <ul style="list-style-type: none"> - Extend the due date for tax returns and payments. - Waive interest that accrues during the state of emergency on taxes due before and during the emergency period. <p>NOW, THEREFORE, I, Jim Zingate, as Executive Director of the Department of Revenue, authorize the following:</p> <p>1. FEBRUARY 2020 REPORTING PERIOD (Taxes collected in February and due on or before March 20, 2020)</p> <p>The Department will waive the imposition of penalty and accrual of interest for those taxpayers who collected any of the following taxes in February 2020, but were unable to meet the due date, if the taxes are reported and remitted by March 31, 2020.</p> <ol style="list-style-type: none"> 1) Sales and Use Tax (includes Discretionary Sales Surtax). [Sections 212.1 212.12(2)(a) and (b), and F.S.] 2) Tourist Development Tax (for counties administered by the Department). [Section 125.0104(3)(g), F.s.] 3) New Tire Fees (Solid Waste and Surcharge Return). (Sections 403.718(1) and 403.718(3)(a), F.s.) 4) Rental Car Surcharge (Solid Waste and Surcharge Return). [Section 212.0606(4), F.s.] 5) Prepaid Wireless E-911 Fee. [Section 365.172(9)(g)6., F. s.] 6) Lead Acid Battery Fees (Solid Waste and Surcharge Return). [Section 403.7185(3)(a), F. s.] 7) Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return). [Section 376.70, F.s.] <p>2. MARCH 2020 REPORTING PERIOD (Taxes collected in March and due on or before April 20, 2020)</p> | <p>The Department of Revenue’s General Tax Administration (GTA) program is working with its tax processing vendor to ensure continuity in tax data and payment processing.</p> <p>GTA is closely monitoring any future guidance issued by the Internal Revenue Service for potential corporate income tax due date extensions.</p> <p>The Department has increased messaging on preventative measures through the deployment of DOH/CDC posters, ensured hand sanitizer is available, and increased cleaning of high-traffic areas in our public areas of our service centers.”</p> <p>Florida DOR website: “The Florida Department of Revenue is monitoring developments pertaining to the novel coronavirus (COVID-19) and is following guidance from federal and state officials. We understand you may have some concerns and uncertainty pertaining to COVID-19 and are committed to being responsive to your needs. To that end, the Department has established a dedicated team to address tax-related issues pertaining to COVID-19 and has created an email address, COVID19TAXHELP@FloridaRevenue.com, where you can share your questions and concerns.</p> <p>The Department encourages all taxpayers to conduct their business with us through online services. Visit our website at FloridaRevenue.com for information and answers to your questions; use our e-services applications to file and pay taxes; or contact our call center at (850) 488-6800.</p> <p>We understand you may have some concerns and uncertainty pertaining to COVID-19, and we are committed to being responsive to your needs.”</p> |

| | | | |
|--|--|--|--|
| | <p>above taxes collected in March Adversely affected is defined as: the business closed in March 2020 in compliance with a state or local government order issued in response to the COVID-19 outbreak and following the closure had no taxable transactions for the taxes listed in paragraph 2.8. above; or the business experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or the business was established after March 2019; or the business is registered with the Department to file quarterly.)</p> | <p>A. Taxpayers not adversely affected by the COVID-19 outbreak are required to continue to file and remit on or before April 20, 2020,</p> <p>B. For taxpayers adversely affected (as defined in paragraph 2.C. below) by the COVID19 outbreak, the Department will extend the due date to April 301 2020, for any of the following taxes collected in March.</p> <ol style="list-style-type: none"> 1) Sales and Use Tax (includes Discretionary Sales Surtax). [Sections 212.11 1)(b), 212.12(2)(a) and 212.12(3), Frs.] 2) Tourist Development Tax (for counties administered by the Department), (Section 125.0104(3)(g), F.S.) 3) New Tire Fees (Solid Waste and Surcharge Return). [Sections 403.718(1) and 403.718(3)(a), F.s.] 4) Rental Car Surcharge (Solid Waste and Surcharge Return). [Section 212.0606(4), F.s.] 5) Prepaid Wireless E-911 Fee. [Section 365.172(9)(g)6., F.s.] 6) Lead Acid Battery Fees (Solid Waste and Surcharge Return). [Section 403.7185(3)(a), F.s.] 7) Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return). [Section 376.70, F.s.] <p>C. Adversely affected is defined as:</p> <ol style="list-style-type: none"> 1) The business closed in March 2020 in compliance with a state or local government order issued in response to the COVID-19 outbreak and following the closure had no taxable transactions for the taxes listed in paragraph 2.8. above; or 2) The business experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or 3) The business was established after March 2019; or 4) The business is registered with the Department to file quarterly. <p>D. Taxpayers who fall within the definition of adversely affected but who are able to file and pay timely are encouraged to do so.</p> <p><u>CONTACT INFORMATION:</u> Affected persons with questions regarding this Order may contact the Department by email at COVID19TAXHELP@floridarevenue.com, or by telephone at (850) 488-6800.</p> | <p>Due to the COVID-19 virus, there may be new court or hearing requirements, such as appearing telephonically.</p> <p>“If you are scheduled for a court hearing related to your child support case, please check with the local court where the hearing is scheduled.</p> <p>If you are scheduled for a hearing with the Division of Administrative Hearings (DOAH) related to your child support case, please contact the DOAH clerk’s office at 850-488-9675 to be transferred to Judge’s assistant to determine if the hearing has been continued. Due to the COVID-19 virus, DOAH may have new requirements, such as appearing telephonically.</p> <p>To learn about options for handling your child support case without visiting a local office, visit the Child Support Program COVID-19 page.”</p> <p>If you have any questions about COVID-19, or to learn more about the virus, please contact the Florida Department of Health.</p> <p>Legislature: The Senate President issued memoranda on March 15 and 16 outlining the procedure to vote on the General Appropriations Act and Special Procedures for budget vote, respectively.</p> |
|--|--|--|--|

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>Actions taken before the effective date of this Order that would have been allowed under this Order are ratified and approved.</p> <p>If a new Executive Order issued by the Governor or a supplemental order issued by the State Coordinating Officer addresses any issue covered by this Order, the Executive Order or supplemental order supersedes this Order.</p> <p>This Order takes effect immediately, applies to the State of Florida, is specific to the months set forth herein and without precedence for any future months, and shall expire on the earlier of the expiration or rescission of EO 20-52, or 11:59 PM on May 8, 2020, unless extended by me. Future actions, if any, will take into consideration the requirement for a balanced state budget.”</p> <p>Summary of Florida sales tax relief (3/26/20)</p> <p>The Florida Department of Revenue will provide interest and penalty waivers for the February period payment (normally due March 20th) if the payment is made by March 31st. The following types of taxes are provided relief:</p> <ol style="list-style-type: none"> 1) Sales and Use Tax (includes Discretionary Sales Surtax). [Sections 212.11 (1)(b), 212.12(2)(a) and (b), and 212.12(3), F.S.] 2) Tourist Development Tax (for counties administered by the Department). [Section 125.0104(3)(g), F.S.] 3) New Tire Fees (Solid Waste and Surcharge Return). [Sections 403.718(1) and 403.718(3)(a), F.S.] 4) Rental Car Surcharge (Solid Waste and Surcharge Return). [Section 212.0606(4), F.S.] 5) Prepaid Wireless E-911 Fee. [Section 365.172(9)(9)6., F.S.] 6) Lead Acid Battery Fees (Solid Waste and Surcharge Return). [Section 403.7185(3)(a), F.S.] 7) Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return). [Section 376.70, F.S.] <p>If your business is affected by the coronavirus, then the business will also get interest and penalty relief as long as March's taxes (normally due April 20th) are paid by April 30th. This applies to the same type of taxes. Whether your business is considered “adversely affected by the coronavirus” is defined as:</p> <ol style="list-style-type: none"> 1) The business closed in March 2020 in compliance with a state or local government order issued in response to the COVID-19 outbreak and following the closure had no taxable transactions for the taxes listed in paragraph 2.8. above; or 2) The business experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or 3) The business was established after March 2019; or | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|---------|--|---|--|
| | | <p>4) The business is registered with the Department to file quarterly. (per member summary, 3/26/20)</p> <p>Florida’s Department of Revenue will offer flexibility on the deadlines of taxes due, including corporate income taxes and sales taxes, to help businesses adversely affected by the new coronavirus response efforts, Gov. Ron DeSantis announced.</p> <p>Some corporate income tax payments can be deferred until the end of the fiscal year, the Republican governor said 3/16/20 at a news conference.</p> <p>Broward County, Florida: Broward County Property Appraiser’s Office COVID-19 Update (3/17/20)</p> <p>Pinellas County, Florida: Tangible Personal Property (TPP) Return update: As a result of COVID-19, all TPP accounts will be granted an automatic 45-day extension to file their TPP returns, extending the due date for the returns to May 15th, 2020.</p> <p>Miami Dade County, Florida: Deadline extended for taxpayers filing a tangible personal property return, Form DR-405: Due to the unfortunate circumstances regarding the Coronavirus (COVID-19), the Miami-Dade County Property Appraiser, Pedro J. Garcia, will be giving special consideration to any business having difficulty filing their Tangible Personal Property Return (Form DR-405) by the April 1st, 2020 deadline. The Office of the Property Appraiser will be granting a 30-day extension for taxpayers whom fail to meet the deadline this year. An additional 15-day extension is also available for any taxpayer able to demonstrate an inability to file within the extension period. In order to receive an extension, a taxpayer must provide a request to our office by the April 1st, 2020 deadline and must also provide the name of the taxable entity, the tax identification number and the reason for the extension request.</p> | |
| Georgia | <p>GA DOR COVID-19 webpage (3/26/20)</p> <p>GA DOR Press Release (3/25/20)</p> <p>GSCPA Press Release on Governor Announce Extended Filing and Payment to 7/15 (3/23/20)</p> <p>(July 15 - extending the 2019 income tax filing and payment deadline to July 15, 2020, without penalties or interest - for state</p> | <p>GA DOR Press Release (3/25/20)</p> <p>“Georgia Income Tax and Tag Renewal Deadlines Extended MARCH 25, 2020</p> <p>ATLANTA – Governor Brian P. Kemp announced on Monday that the Georgia Department of Revenue (DOR), in conformance with the U.S. Treasury Department and Internal Revenue Service (IRS), is automatically extending the 2019 income tax filing and payment deadline to July 15, 2020, without penalties or interest.</p> <p>“Aligning with this decision makes filing and paying state and federal taxes as easy as possible for Georgia taxpayers due to the unprecedented circumstances we are facing because of COVID-19,” stated State Revenue Commissioner David Curry.</p> | <p>No official decision has been made yet to alter the State’s filing or payment deadline. State continues to evaluate the situation and hopes to have a decision in the near future.</p> <p>Georgia DOR website posting: (3/19/20)</p> <p>“NOTICE: Department of Revenue encouraging use of Online Services</p> <p>Due to concerns regarding COVID-19, the DOR is encouraging all taxpayers to conduct their business with the DOR through online services. The Department is encouraging taxpayers and citizens to utilize online services. Please visit the</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|---|
| | <p>income tax payments and state income tax returns due on April 15, 2020. This also includes state estimated income tax payments due on April 15, 2020, for the taxpayer's 2020 taxable year. No extension is provided for the filing, payment, or deposit of any other type of state tax (including employee withholding and sales tax) or for the filing of any state information returns.)</p> | <p>Like the IRS, the relief provided by this extension is for state income tax payments and state income tax returns due on April 15, 2020. This also includes state estimated income tax payments due on April 15, 2020, for the taxpayer's 2020 taxable year. At the state level, Georgia's income tax forms and integrated tax system rely on federal tax information to establish a taxpayer's state liability. This in practice means that a taxpayer would need to complete their federal income tax filing before he or she would have the necessary information to begin their state income tax filing. Because of this, the state encounters significant challenges if the state deadline falls before the federal filing deadline.</p> <p>While the state relies on federal information for income tax, this is not the case for many other tax types. As such, no extension is provided for the filing, payment, or deposit of any other type of state tax (including employee withholding and sales tax) or for the filing of any state information returns.</p> <p>Although the income tax deadline has been extended 90 days, taxpayers can still file their returns any time before the July 15th deadline. As a reminder, DOR issues most refunds within 21 days.</p> <p>In addition to the tax deadline extension, all vehicle registrations that expire between March 16, 2020, and May 14, 2020, have been extended through May 15, 2020. This extension applies to all annual registrations, including personal passenger vehicles, commercial vehicles, vehicles registered in the International Registration Plan (IRP), and Temporary Operating Permits (TOPs) issued at the time of a vehicle purchase. Registrations that expired before March 16, 2020, do not qualify for this extension.</p> <p>"Our top priority is keeping Georgians safe during this time of crisis, and we can do our part by limiting unnecessary in-person contact in tag offices," added Commissioner Curry.</p> <p>In accordance with state law, the Revenue Commissioner may extend both the tax and tag deadlines since there has been a presidentially declared disaster."</p> <p>GA DOR COVID-19 webpage (3/26/20)</p> <p>“Coronavirus Tax Relief Information The Georgia Department of Revenue is automatically extending the 2019 income tax filing and payment deadline to July 15, 2020. Vehicle registrations that expire between March 16, 2020 and May 14, 2020 are also being extended through May 15, 2020. Press Release Coronavirus Tax Relief FAQ's</p> | <p>links below for specific information for those online services and other important information: Alcohol and Tobacco Compliance and Audit Services Motor Vehicle Services Taxes and Taxpayer Services We appreciate your patience during this time.”</p> <p>All administrative hearings before the Georgia Office of State Administrative Hearings Judges have been cancelled for March 16 through March 31, 2020. These cancellations are for all hearing locations in every county of the State of Georgia. All hearings will be rescheduled.</p> <p>Statewide Judicial Emergency and order</p> <p>Legislature: General Assembly has suspended its session indefinitely.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>For more information about the COVID-19 virus, please visit:</p> <ul style="list-style-type: none"> • Centers for Disease Control and Prevention (CDC) for health information. • Information about actions being taken by the U.S. government. In Spanish at https://gobierno.usa.gov/coronavirus. • Information from the Department of Treasury, Coronavirus: Resources, Updates, and What You Should Know. • COVID-19: State Services in Georgia <p>Coronavirus Tax Relief FAQs (3/26/20)</p> <p>“What payments and returns does the extension to pay and file apply to? Georgia income tax payments and GA income tax returns due on April 15, 2020.</p> <hr/> <p>How long is the extension to pay and file? The extension is until July 15, 2020.</p> <hr/> <p>Does the extension also apply to Georgia estimated income tax payments due on April 15, 2020 for the taxpayer’s 2020 taxable year? Yes, Georgia estimated income tax payments due on April 15, 2020 for the taxpayer’s 2020 tax year are also extended to July 15, 2020.</p> <hr/> <p>Do taxpayers need to file any additional forms or call the Department to qualify for this automatic tax filing and payment relief? No.</p> <hr/> <p>Does the extension apply to Georgia sales tax collected? No.</p> <hr/> <p>Does the extension apply to Georgia income tax withheld by businesses from their employees or to other amounts required to be withheld? No.</p> <hr/> <p>Does the extension apply to other Georgia state taxes due? No.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|--------|---------------|---|--|
| | | <p>Are any other deadlines extended?</p> <p>In addition to the tax deadline extension, all vehicle registrations that expire between March 16, 2020 and May 14, 2020 have been extended through May 15, 2020. This extension applies to all annual registrations, including personal passenger vehicles, commercial vehicles, vehicles registered in the International Registration Plan (IRP), and Temporary Operating Permits (TOPs) issued at the time of a vehicle purchase. Registrations that expired before March 16, 2020 do not qualify for this extension.”</p> <p>GSCPA Press Release on Governor Announce Extended Filing and Payment to 7/15 (3/23/20)</p> <p>“Georgia Tax Filing Deadline Extended Breaking News – Georgia Tax Filing Deadline Extended to 7/15 - Minutes ago, Georgia Governor Brian Kemp issued a press conference and announced that Georgia will conform with federal tax filing extensions. The Internal Revenue Service (IRS) has delayed Tax Day from April 15 to July 15. The Georgia Society of CPAs (GSCPA) successfully advocated for the state tax extension. In the days since COVID-19 began, GSCPA has been working closely with the Georgia Department of Revenue (GDOR) and the Governor’s office to ask that the April 15th deadline be extended in order to provide relief for taxpayers and tax practitioners affected by the ongoing COVID-19 pandemic. GSCPA will share the official announcement and guidance once it becomes available. Please stay tuned to GSCPA’s social media channels for breaking news. For more information on this ongoing situation, please visit our Coronavirus Resource Center. Please stay tuned to GSCPA’s social media channels for more breaking news.</p> | |
| Hawaii | | | <p>HI DOT Website (3/20/20)</p> <p>“DOTAX Operational Status as of March 18, 2020 (8AM): DOTAX is using caution to maintain Normal Operations to process returns, payments, and refunds and provide taxpayer services. Please help us protect community health</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|--|--|
| | | | <p>by practicing social distancing. Our offices are CLOSED to the public. Please use secure web messaging on Hawaii Tax Online or call us at (808) 587-4242 if you have questions or need assistance.</p> <p>Tax filing and payment deadlines have been maintained. Any returns or payments can be dropped off in the drop box outside the building. Individuals expecting refunds should file as soon as possible. Form N-11 (Hawaii Resident Income Tax Return) can be filed for free on Hawaii Tax Online.</p> <p>Click here for DOTAX updates regarding COVID-19.</p> <p>COVID-19 March 19, 2020 <u>Department of Taxation Notice</u> – March 19, 2020 - “DOT in person services are suspended. To prevent the spread of COVID-19 virus, the Department requests that you do the following:</p> <ul style="list-style-type: none"> • Visit us online at http://tax.hawaii.gov for information and forms. • File returns and pay taxes online at http://hitax.hawaii.gov. • Deposit tax returns and/or tax payments in the “State Tax Office Drop Box”. • Pick up frequently used forms located on the shelf. If you need assistance call (808) 587-4242 and tell the operator your situation. A determination will be made if an in-person meeting is required.” <p><u>COVID-19 Advisory</u> – March 18, 2020 <i>Page Last Updated: March 19, 2020</i></p> <p>Legislature: The Legislature is <u>currently in recess</u>. No hearings will be scheduled until further notice. <i>See also SCR 242.</i></p> |
| Idaho | <p>ID Tax Commission Press Release (3/24/20)</p> <p>(June 15 – filing and payment extension applies to all taxpayers – including individuals, businesses, and entities – regardless of the</p> | <p>ID Tax Commission Press Release (3/24/20)</p> <p><i>Income tax filing and payment deadline now June 15; property tax relief applications now due June 15.</i></p> <p>In response to the COVID-19 pandemic, Governor Little has extended the 2019 Idaho income tax filing and payment deadlines from April 15,</p> | <p>ID Tax Commission News Release (3/27/20)</p> <p><i>“Tax Commission closes customer service counters to public; still processing tax returns</i></p> <p>The Idaho State Tax Commission has closed its customer service counters to the public in all its</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------|---|---|--|
| | <p>amount owed. Penalty and interest waived if file and pay the income tax they owe by June 15. Also extended deadline to apply for property tax relief programs from April 15 to June 15.)</p> | <p>2020, to June 15, 2020. The extension applies to all taxpayers – including individuals, businesses, and entities – regardless of the amount owed. Penalty and interest won't apply if taxpayers file their return and pay the income tax they owe by June 15.</p> <p>Governor Little also has extended the deadline to apply for property tax relief programs from April 15 to June 15. The programs include:</p> <ul style="list-style-type: none"> • Property Tax Reduction (circuit breaker) • Property Tax Deferral • 100% Service-Connected Disabled Veterans Benefit <p>See Governor Little's proclamation for more information.</p> | <p>offices throughout the state due to Governor Little's order for Idahoans to shelter in place. However, the agency continues to process tax returns as they come in.</p> <p>Taxpayers who need help can contact the Tax Commission by phone or email. They also can visit the agency's website — tax.idaho.gov — to get answers to questions, make payments, and learn about free filing options. All offices also have drop boxes for payments, returns, and correspondence.</p> <p>The state has extended the income tax filing and payment due date to June 15, 2020, to give taxpayers more time to file their returns during the coronavirus pandemic. Those who file and pay by June 15 won't owe penalty and interest. "If you haven't filed yet, consider filing early, especially if you're expecting a refund," Tax Commission Chairman Tom Harris said. "The sooner we get your return, the quicker we can get your refund to you."</p> <p>To contact the Tax Commission:</p> <ul style="list-style-type: none"> • Call (208) 334-7660 in the Boise area or toll free at (800) 972-7660 • Email taxrep@tax.idaho.gov <p>Want the most up-to-date status of your refund? Visit tax.idaho.gov/refund."</p> |
| Illinois | <p>Illinois DOR Informational Bulletin FY 2020-24 March 2020 (3/25/20)</p> <p>Governor's News Release on sales tax deferral for bars and restaurants (3/19/20)</p> <p>Illinois Attorney General Website (3/18/20)</p> <p>IL DOR Informational Bulletin (March 2020)</p> <p>Chicago Announcement of relief for businesses (3/20/20)</p> | <p>According to a clarification to a practitioner from Illinois DOR on the information bulletin on 7/15 filing and payment relief (3/27/20):</p> <p>"We confirmed with the Illinois Department of Revenue ("IDOR") that the 7/15 extended filing and payment due date DOES NOT APPLY to partnerships. The original filing and payment due date for partnerships remains April 15, 2020.</p> <p>On March 25th the IDOR posted the attached announcement on its website moving the "2019 income tax filing and payment deadlines for all taxpayers who file and pay their Illinois income taxes on April 15, 2020" to align with the federal due dates. The alert states that "this relief applies to all individual returns, trusts, and corporations" and does not mention partnerships.</p> <p>We followed up with the IDOR to see if the relief also applies to partnerships and partnership withholding. The IDOR replied today</p> | <p>ISCPA in touch with DOR on possible 2020 quarterly estimated tax payment remedy. (3/27/20)</p> <p>ISCPA Leg Reg Alert (3/25/20)</p> <p>COVID-19 Government Relations Daily Summary</p> <p>ILLINOIS STATE INCOME TAX FILINGS AND PAYMENTS EXTENDED TO JULY 15th</p> <p>-ICPAS ADVOCACY EFFORTS SUCCESSFUL-</p> <p>This afternoon, Governor JB Pritzker announced that the Illinois Department of Revenue would follow the Internal Revenue</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|--|--|
| | <p>Announcement of \$100 Million Relief Package for Chicago’s Small Businesses (3/19/20)</p> <p>Cook County Assessor’s Office Suspends Assessment Notice Mailings and Deadlines (3/19/20)</p> <p>(July 15 - filing and payment relief to individuals and businesses for Illinois income tax returns is extended from April 15, 2020, to July 15, 2020 – for all taxpayers who file and pay their Illinois income taxes on April 15, 2020, are automatically extended until July 15, 2020. This relief applies to all individual returns, trusts, and corporations. The relief does not apply to partnerships. Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. You will automatically avoid interest and penalties on the taxes paid by July 15, 2020. This does NOT impact the first and second installments of estimated payments for 2020 taxes that are due April 15 and June 15. Taxpayers are required to estimate their tax liability for the year and make four equal installments. Taxpayers will not be assessed a late estimated payment penalty if the amount of the installments equals 90% or more of the current year’s liability or 100% of the previous year’s liability.)</p> <p>(30 day extension for filing and payment of estate tax returns due</p> | <p>stating that it does NOT. The response states that they “are considering what relief can be afforded partnerships, if any. The bulletin was designed to align IL with federal deadlines that were extended from April 15 to July 15 using our authority under 100.5020 and 100.6000. The federal 1065 was due March 15, and no tax is paid with the informational return, so we have nothing to base an extension for the IL-1065 and payments.” We have also been informed that the IDOR is working on updating the alert posted to its website.</p> <p>As of now, the relief does NOT apply to partnerships. We will update when we hear more.”</p> <p>Illinois DOR Informational Bulletin FY 2020-24 March 2020 (3/25/20)</p> <p>Illinois Income Tax Filing and Payment Extension</p> <p>“In light of the recent Disaster Proclamation issued by Governor JB Pritzker and by his direction, the Illinois Department of Revenue (IDOR) is following the federal government in providing special tax filing and payment relief to individuals and businesses in response to the COVID-19 Outbreak. The filing deadline for Illinois income tax returns has been extended from April 15, 2020, to July 15, 2020. This filing and payment relief includes: The 2019 income tax filing and payment deadlines for all taxpayers who file and pay their Illinois income taxes on April 15, 2020, are automatically extended until July 15, 2020. This relief applies to all individual returns, trusts, and corporations. This relief is automatic, taxpayers do not need to file any additional forms or call IDOR to qualify. Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. You will automatically avoid interest and penalties on the taxes paid by July 15, 2020. Even though the deadline has been extended, IDOR encourages taxpayers expecting a refund to file as soon as they can. The fastest, most secure way to receive a refund is to file tax returns electronically and request direct deposit into a checking or savings account. Taxpayers who have already filed a return can check the status of their return by using the Where’s My Refund? link located at mytax.illinois.gov. Individuals may also utilize MyTax Illinois to make payments and look up their IL-PINs, amounts of any estimated tax payments they have made, and, when necessary, amounts reported on Form 1099-G. Note: This does NOT impact the first and second installments of estimated payments for 2020 taxes that are due April 15 and June 15. Taxpayers are required to estimate their tax liability for the year and make four equal installments. Taxpayers will not be assessed a late estimated payment penalty if the amount</p> | <p>Service in extending state tax return filings and payments until July 15th. This announcement was made during Governor Pritzker’s daily COVID-19 Press Conference.</p> <p>As reported in yesterday’s ICPAS Government Relations COVID-19 Daily Summary, ICPAS has been in ongoing discussions with the Governor’s staff and the Director of Revenue with regards to the legal interpretation of the Illinois Income Tax Act and section 100.6000 of the Illinois Administrative Code, the tax policy implications and, the importance of alignment with the federal extension of filing and payments.</p> <p>The Illinois CPA Society would like to extend our appreciation to Governor Pritzker and Director Harris for this decision that benefits taxpayers and tax preparers. Along with our advocacy to extend state filings and payments, we have also encouraged IDOR to provide formal guidance on these extensions. See IDOR COVID-19 Information for Illinois Taxpayers website for further information and guidance.</p> <p>PRACTICE POINTER-While recognizing every client’s circumstances are different, it is recommended that state tax returns be filed electronically and that if the taxpayer is owed a refund that it be requested to be disbursed electronically. Like other state government agencies, the Illinois Comptroller is operating with reduced staff and most likely there will be a delay in processing paper refund checks.</p> <p>See AICPA State Filing Guidance for Coronavirus Pandemic here. NOTE: Does not reflect today’s announcement and Illinois’ extended filing and payment date.</p> <p>We will continue to keep you updated on developments through the COVID-19 Government Relations Daily Summary. You may access our Digital Library of Daily Summaries for</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|--|--|
| | <p>between 3/16 – 4/15, interest not waived)</p> <p>(April 30 – Chicago extended due dates for tax payments until April 30, 2020 for the following City of Chicago taxes: • Bottled Water tax • Checkout Bag tax • Amusement tax • Hotel Accommodation tax • Restaurant tax • Parking tax)</p> | <p>of the installments equals 90% or more of the current year’s liability or 100% of the previous year’s liability. Taxpayers can find more information, including common questions and answers, on our website at tax.illinois.gov. Questions may also be emailed to the department through the email addresses listed on the left side of this bulletin under “For more information.””</p> <p>Illinois Attorney General Website (3/18/20) “Estate Tax</p> <p style="text-align: center;">IMPORTANT NOTICE</p> <p>Due to closures related to COVID-19, the Attorney General’s Office will be operating with reduced staff. In recognition of this, Estates with returns and payments due between <u>March 16, 2020 and April 15, 2020</u> will receive a 30 day extension for filing and payment. Please be aware that an extension of time to pay does not waive or abate statutory interest and that payments must be sent to the Illinois State Treasurer. A fillable form for making payment of the Illinois Estate Tax to the Illinois State Treasurer can be downloaded from the Illinois State Treasurer’s website.</p> <p>Please also be aware that there may not be staff available to receive returns in person at the Springfield office.</p> <p>Those filing returns in Chicago may access the James R Thompson Center through the Lake Street entrance.</p> <p>We *strongly* encourage estates to file returns and extension requests by mail. For Cook, DuPage, Lake, and McHenry counties, file with the Chicago office. For all other counties, file with the Springfield office. Please contact the Estate Tax Section, Illinois Attorney General’s Office with any questions or problems:</p> <p>Estate Tax Section 100 West Randolph Street 13th Floor Chicago, Illinois 60601 Telephone: (312) 814-2491</p> <p>Estate Tax Section 500 South Second Street Springfield, Illinois 62701 Telephone: (217) 524-5095</p> <p>Messages left on the estate tax lines will be monitored and callers will receive a response as soon as possible.”</p> <p>Governor’s News Release on sales tax deferral for bars and restaurants (3/19/20)</p> <p style="text-align: center;">“SALES TAX DEFERRAL FOR BARS AND RESTAURANTS</p> | <p>further information.”</p> <p>Legislature: The House and the Senate will next be in on March 24.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>To help alleviate some of the unprecedented challenges facing bars and restaurants due to COVID-19, Gov. Pritzker has directed the Department of Revenue to defer sales tax payments for more than 24,000 small- and medium-sized bars and restaurants — accounting for nearly 80% of all such entities statewide.</p> <p>Under the directive, eating and drinking establishments that incurred less than \$75,000 in sales tax liabilities last year will not be charged penalties or interest on payments due in March, April or May made late. The Department of Revenue estimates this will give relief to nearly 80% of bars and restaurants in Illinois.</p> <p>Penalties and interest will be automatically waived; however, qualified taxpayers must still file their sales tax return even if they are unable to make a payment. Any taxpayers taking advantage of this relief will be required to pay their sales tax liabilities due in March, April and May in four installments starting on May 20 and extending through August 20. For more information, please view IDOR's informational bulletin available at tax.illinois.gov.</p> <p>IL DOR Informational Bulletin (March 2020) “Short-Term Relief from Penalties for Late Sales Tax Payments Due to COVID-19 Virus Outbreak</p> <p>To: All Registered Illinois Retailers Operating Eating and Drinking Establishments</p> <p>In an effort to assist eating and drinking establishments impacted by the COVID-19 outbreak, effective immediately, the Illinois Department of Revenue (IDOR) is waiving any penalty and interest that would have been imposed on late Sales Tax payments from qualified taxpayers. Who is a qualified taxpayer eligible for relief? Taxpayers who are eligible for relief from penalties and interest on late Sales Tax payments are those operating eating and drinking establishments that incurred a total Sales Tax liability of less than \$75,000 in calendar year 2019. What are the reporting periods for which qualified taxpayers are allowed relief? Qualified taxpayers will not be charged penalties or interest on late payments for Sales Tax liabilities reported on Form ST-1, Sales and Use Tax and E911 Surcharge Return, that are due for the February, March, and April 2020 reporting periods. What must qualified taxpayers do to request relief? For most qualified taxpayers, IDOR will automatically waive penalties and interest. If you receive a notice from IDOR that imposes penalties and interest that you believe should have qualified for a waiver, you can respond to the notice to indicate that you believe you should</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>have qualified for relief. IDOR will review the response and grant relief, if appropriate. Qualified taxpayers are required to file Form ST-1 for each reporting period by their original due dates, even if they are unable to make a payment. To qualify for relief, taxpayers must pay their liabilities due in March, April, and May 2020 on four dates starting on May 20, 2020. What are the four dates when my payments are due? The required payment schedule for liabilities reported on Form ST-1 is as follows: • One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due May 20, 2020. • One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due June 22, 2020. • One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due July 20, 2020. • One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due August 20, 2020. See the example in following chart: Reporting Period Liability Amount Payment Amount Due date February 2020 \$1,000 \$250 May 20, 2020 \$250 June 22, 2020 \$250 July 20, 2020 \$250 August 20, 2020 March 2020* \$1,000 \$250 May 20, 2020 \$250 June 22, 2020 \$250 July 20, 2020 \$250 August 20, 2020 April 2020 \$1,000 \$250 May 20, 2020 \$250 June 22, 2020 \$250 July 20, 2020 \$250 August 20, 2020 *Includes quarterly filers reporting liabilities on Form ST-1 for January, February, and March. Note that you must begin making full payment on the scheduled due date for liabilities beginning with the May 2020 reporting period, which is due June 22, 2020, and all reporting periods following. What if I have questions? Taxpayers with questions should visit the IDOR website at tax.illinois.gov or email us at REV.TA-Sales@illinois.gov.”</p> <p>Chicago Announcement of relief for businesses (3/20/20) “...Building on yesterday’s announcement that the City is temporarily suspending debt collection, and limiting ticketing and towing practices, today’s new economic relief package will temporarily defer all business fine collections as well as license renewal and late fees for Chicago’s businesses until April 30, 2020. The City will also be temporarily suspending non-public safety related business penalties until April 30.</p> <p>To further provide relief for businesses over the coming weeks, the City is also extending due dates for tax payments until April 30, 2020 for the following City taxes: • Bottled Water tax • Checkout Bag tax • Amusement tax • Hotel Accommodation tax • Restaurant tax • Parking tax ...” (3/20/20)</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|---------|---|---|---|
| | | <p>City of Chicago, Illinois: Mayor Lightfoot Announces \$100 Million Relief Package for Chicago’s Small Businesses Amid COVID-19 Outbreak (3/19/20)</p> <p>Cook County, Illinois: Assessor’s Office Suspends Assessment Notice Mailings and Deadlines: The Cook County Assessor’s Office announced the temporary suspension of assessment notice mailings and appeal deadlines (3/19/20)</p> | |
| Indiana | <p>Press Release (3/19/20)</p> <p>PRIOR Bulletin announcement (3/16/20)</p> <p>(July 15 – individual and corporate tax returns - filing and payments extended from April 15 and April 20. Those originally due May 15 are due August 17, 2020. It includes estimate payments due April 15 are now due July 15. All other tax return filings and payments remain unchanged.)</p> <p>(Property taxes extended from April 1 to June 30. The waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers.)</p> | <p>Governor Executive Order 20-12 (3/26/20)</p> <ul style="list-style-type: none"> - extends the filing deadline for Indiana property tax exemptions from April 1st to June 30th. Application for these property tax exemptions is generally accomplished by filing an Indiana Form 136. - provides for “[s]uspension of the deadline for submitting property tax exemption applications found under Ind. Code §§ 6-1.1-11-3 & 3.5 from April 1, 2020, until Tuesday, June 30, 2020.” <p>(No indication that the state intends to extend the general property tax return filing deadline (5/15).)</p> <p>Press Release (3/19/20)</p> <p style="text-align: center;"><i>“DOR Announces Filing and Payment Extensions To provide additional support for Hoosiers during the 2020 spring filing season</i></p> <p>INDIANAPOLIS – Today, Governor Eric Holcomb announced the Indiana Department of Revenue (DOR) is extending certain filing and payment deadlines to align with the Internal Revenue Service (IRS) and support Hoosiers during the COVID-19 health crisis.</p> <p>“Last night, the IRS announced tax payment extensions for individual and corporate returns. We understand that Hoosiers need that same relief and our teams are swiftly taking steps to make that happen,” commented DOR Commissioner Bob Grennes.</p> <p>“Since COVID-19 is impacting so many, in addition to the payment extensions announcement by the IRS, we are also extending the associated Indiana tax return filing deadlines.”</p> <p>Individual tax returns and payments, along with estimated payments originally due by April 15, 2020 are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40.</p> <p>Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20 are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now</p> | <p>Indiana DOR website: (3/17/20)</p> <p>Attention: Effective March 18, 2020, all Indiana Department of Revenue customer walk-in centers will temporarily close for in-person assistance. Customers are encouraged to call or email DOR directly in addition to using available online services. Click here for more information. (3/17/20)</p> <p>Indiana DOR Announcement (3/17/20): <i>DOR Temporarily Suspends In-Person Services INDIANAPOLIS</i> -- In concert with Governor Eric Holcomb’s guidance and with the utmost concern for the health and safety of Hoosiers and DOR employees, all Indiana Department of Revenue (DOR) in-person customer services will be temporarily suspended beginning at 4:30 p.m. on Tuesday, March 17, 2020. ...</p> <p>DOR team members are continuing to provide customer service by phone and email, Monday through Friday, 8 a.m. – 4:30 p.m., local time. Customers have the following service options:</p> <ul style="list-style-type: none"> - Call DOR’s individual customer service line at 317-232-2240. - Call a specific District Office—contact information can be found on DOR’s website at dor.in.gov/3390.htm. - Call DOR’s Motor Carrier Services at 317-615-7200. - Contact a specific DOR business unit using a list of phone numbers and email addresses available at dor.in.gov/3325.htm. - Email DOR using the online form at dor.in.gov/3392.htm. |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|---|
| | | <p>due on August 17, 2020. Returns included are the IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q. All other tax return filings and payment due dates remain unchanged.</p> <p>If Hoosiers need additional time to file, they can request an extension. Instructions for those extensions can be found on DOR’s website. If an individual requests a federal extension, Indiana automatically extends the state deadline and there is no need to file anything additional.</p> <p>“DOR is working hard to ensure that customers are getting the assistance they need. Our team can still be contacted through phone and email, and we encourage customers to take advantage of those options.”</p> <p>DOR team members are continuing to provide customer service by phone and email, Monday through Friday, 8 a.m. – 4:30 p.m., local time. Customers have the following service options:</p> <p>Call DOR’s individual customer service line at 317-232-2240.</p> <p>Call a specific District Office—contact information can be found on DOR’s website at dor.in.gov/3390.htm.</p> <p>Call DOR’s Motor Carrier Services at 317-615-7200.</p> <p>Contact a specific DOR business unit using a list of phone numbers and email addresses available at dor.in.gov/3325.htm.</p> <p>Email DOR using the online form at dor.in.gov/3392.htm.</p> <p>Additionally, customers can visit DOR's website at dor.in.gov/4331.htm to take advantage of online services available.</p> <p>Any changes to this guidance, additional modifications to normal operations or changes to tax filing and payment deadlines will be posted on DOR’s website, as well as DOR’s social media accounts.”</p> <p>Executive Order 20-05, signed March 19, provides that property taxes remain due on May 11, 2020, however counties are to waive penalties on payments made after May 11, 2020, for a period of 60 days. The waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers. (3/19/20)</p> <p>PRIOR Bulletin announcement (3/16/20)</p> | <p>Additionally, customers can visit DOR's website at dor.in.gov/4331.htm to take advantage of online services available.</p> <p>DOR continues to monitor the Internal Revenue Service (IRS) regarding possible changes to filing and payment due dates, and is prepared to follow suit. Those decisions will be shared as soon as they are made.</p> <p>Any changes to this guidance, additional modifications to normal operations or changes to tax filing and payment deadlines will be posted on DOR’s website, as well as DOR’s social media accounts.</p> <p>DOR advises all customers to follow the Indiana State Department of Health (ISDH) and Centers for Disease Control (CDC) guidelines. Their websites contain extremely valuable information and guidance.</p> <p>Bulletin announcement (3/16/20)</p> |
| Iowa | <p>Press Release of Governor signs additional state public health emergency declaration (3/20/20):</p> <p>Press Release on extended filing and payment (3/19/20)</p> | <p>Press Release of Governor signs additional state public health emergency declaration (3/20/20):</p> <p>“Today, Gov. Reynolds issued an additional State Public Health Emergency Declaration effective immediately providing additional regulatory relief to Iowans impacted by this public health disaster. She will hold a press conference today at 2:30 p.m., details on that are forthcoming.</p> | <p>News Release (3/18/20)</p> <p>“In response to COVID-19, the Iowa Department of Revenue is changing the way it helps taxpayers in need of assistance. Taxpayers with questions should call the taxpayer services phone line at 515-281-3114 or 1-800-367-3388 or email the Department at idr@iowa.gov, rather than visiting the Department in the Hoover Building at the Iowa Capitol Complex in Des Moines.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---|--|---|
| | <p>Press Release on extended withholding deposits (3/19/20)</p> <p>Order 2020-01 Granting Certain Extensions Under Iowa Code Section 421.17(30) Due to Proclamation of Disaster Emergency (3/19/20)</p> <p>(July 31 deadline – for return filing and payment due 3/19-7/31 – individual, composite, fiduciary, corporation, franchise tax, partnership, S corp, credit union – no late filing or underpayment penalties. Interest starting 8/1/20. Relief does not apply to estimated taxes.)</p> | <p>The declaration relaxes a number of restrictions and regulations and provides relief from other statutes and state regulations:</p> <ul style="list-style-type: none"> • Temporarily suspends penalties and interest as it relates to the collection of property taxes until the end of this proclamation. Full text of the proclamation can be found below, or click here” <p>Press Release on extended filing and payment (3/19/20) “Iowa to extend filing and payment deadline for income tax and other tax types.</p> <p>The Iowa Department of Revenue today extended the filing and payment deadline for several state tax types, including income tax. The changes, prompted by COVID-19, are designed to provide flexibility to hard-working Iowans whose lives have been disrupted. The changes are a result of an order signed earlier today by Director of Revenue Kraig Paulsen.</p> <p>The order extends filing and payment deadlines for income, franchise, and moneys and credits taxes with a due date on or after March 19, 2020, and before July 31, 2020, to a new deadline of July 31, 2020.</p> <p>Specifically, the order includes:</p> <ul style="list-style-type: none"> • IA 1040 Individual Income Tax Return and all supporting forms and schedules • IA 1040C Composite Return and all supporting forms and schedules • IA 1041 Fiduciary Return and all supporting forms and schedules • IA 1120 Corporation Income Tax Return and all supporting forms and schedules • IA 1120F Franchise Tax Return for Financial Institutions and all supporting forms and schedules • IA 1065 Iowa Partnership Return and all supporting forms and schedules • IA 1120S S Corporation Return and all supporting forms and schedules • Credit Union Moneys and Credits Tax Confidential Report <p>What does the deadline extension apply to? The tax returns listed above and any tax due associated with those returns if the due date is on or after March 19 but before July 31 of this year. The extension does not apply to estimated tax payments.</p> <p>Who does the deadline extension apply to? Iowa residents or other taxpayers doing business in Iowa who are required to file the Iowa returns listed above.</p> | <p>Additionally, the Department anticipates the possibility that the Internal Revenue Service (IRS) will delay certain due dates. If and when this occurs, the Department plans to change its deadlines.</p> <p>The Iowa Property Assessment Appeal Board (PAAB) can be reached by email at paab@iowa.gov or by phone at 515-725-0338.”</p> <p>Legislature: The Senate adjourned at 11:45 p.m. until 10:00 a.m. on Wednesday, April 15, or as otherwise deemed necessary by the Legislative Council. The House adjourned at 12:12 AM until the appropriate time to reconvene.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|--------|---|---|--|
| | | <p>How are penalties and interest handled? No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines in this order. Interest on unpaid taxes covered by this order shall be due beginning on August 1, 2020. State income tax refunds currently are being processed at about the 30-day mark. Taxpayers can check the status of their refunds at the Department’s website where’s my refund page. Taxpayers and tax professionals who need assistance can contact the Department by email at idr@iowa.gov or call the taxpayer services phone line at 515-281-3114 or 1-800-367-3388.”</p> <p>Press Release on extended withholding deposits (3/19/20)</p> <p>“The Iowa Department of Revenue today extended one income tax withholding deposit due date for certain taxpayers. The change, prompted by COVID-19, is designed to provide flexibility to disrupted businesses. The extension is a result of an order signed earlier today by Director of Revenue Kraig Paulsen.</p> <p>The order extends the income tax withholding deposit due date for the period ending March 15, 2020, from March 25, 2020, to the new deposit due date April 10, 2020. It applies to Iowa residents or other taxpayers doing business in Iowa who remit income tax withholding on a semi-monthly basis.</p> <p>How are penalties and interest handled? No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines in this order. Interest on unpaid taxes covered by this order shall be due beginning on April 11, 2020. State income tax refunds currently are being processed at about the 30-day mark. Taxpayers can check the status of their refunds at the Department’s website where’s my refund page. Taxpayers and tax professionals who need assistance can contact the Department by email at idr@iowa.gov or call the taxpayer services phone line at 515-281-3114 or 1-800-367-3388.”</p> | |
| Kansas | Kansas DOR Press Release (3/24) DOR NOTICE 20-01 (3/23/20) Governor press release (3/23/20) (July 15 - extending tax filing and payment deadlines to July 15, 2020, and waiving any interest and | Kansas DOR Press Release (3/24) <p style="text-align: center;">“Governor Laura Kelly signs executive orders for extensions on taxes and driver’s license and vehicle renewals</p> <p>03/24/2020 Topeka - On Monday, March 23, 2020, Governor Laura Kelly signed two executive orders regarding the Kansas Department of Revenue and the extensions of tax return filings, as well as driver’s license and vehicle registrations.</p> | DOR NOTICE 20-01 (3/23/20) “TAXPAYER ASSISTANCE Additional copies of this notice, forms or publications are available from our web site, www.ksrevenue.org . If you have questions about this Notice, please contact: |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|--|
| | <p>penalties for returns and payments made on or before July 15, 2020 - for Individual Income Tax, Fiduciary Income Tax, Corporate Income Tax and Privilege Tax - for calendar year tax returns and fiscal filers with due dates between April 15, 2020 and July 15, 2020, to conform to the extended due date of July 15, 2020. Homestead or property tax relief refund claims has extended the deadline for filing 2019 claims to October 15, 2020.)</p> | <p>See Governor press release (3/23/20) here: https://governor.kansas.gov/governor-kelly-announces-four-executive-orders-to-aid-kansans-during-covid-19-pandemic/#20-12</p> <p>Kelly signed Executive Order #20-12, extending deadlines for driver’s licenses and vehicle registration renewals and regulations during the COVID-19 pandemic. All driver’s license renewals and vehicle registrations extended by this Executive Order must be completed within 60 days of the expiration of Executive Order #20-12. Many Kansans may be unable to renew their driver’s license or vehicle registration during this time, but delivery drivers and other critical employees must be able to continue critical operations and drive without fear of licensing or registration issues. Click to view Executive Order #20-12</p> <p>Executive Order #20-13</p> <p>Kelly signed Executive Order #20-13, extending tax filing deadlines to July 15, 2020, and waiving any interest and penalties for returns and payments made on or before July 15, 2020. In the event the State of Disaster Emergency originally proclaimed on March 12, 2020, is lifted or expires prior to July 15, 2020, the Department of Revenue shall continue to exercise appropriate discretion to make effective the waivers of penalties and interest for payments made up to July 15, 2020. This order is intended to bring Kansas’ tax filing procedures in line with federal IRS measures in response to the COVID-19 pandemic. Click to view the Executive Order #20-13 Click to view KDOR Notice # 20-01</p> <p>Governor Press Release on Executive Order #20-13 “Kelly signed Executive Order #20-13, extending tax filing deadlines to July 15, 2020, and waiving any interest and penalties for returns and payments made on or before July 15, 2020. In the event the State of Disaster Emergency originally proclaimed on March 12, 2020, is lifted or expires prior to July 15, 2020, the Department of Revenue shall continue to exercise appropriate discretion to make effective the waivers of penalties and interest for payments made up to July 15, 2020. This order is intended to bring Kansas’ tax filing procedures in line with federal IRS measures in response to the COVID-19 pandemic.”</p> <p>DOR NOTICE 20-01 (3/23/20) “CHANGES TO FILING AND PAYMENT DUE DATES FOR HOMESTEAD OR PROPERTY TAX RELIEF REFUND CLAIMS</p> | <p>Taxpayer Assistance Center Kansas Department of Revenue kdor_tac@ks.gov Hearing Impaired TTY: 785-296-6461 Fax: 785-291-3614”</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>AND INDIVIDUAL, FIDUCIARY AND CORPORATE INCOME TAX, AND PRIVILEGE TAX (MARCH 23, 2020)</p> <p>Prompted by events surrounding the novel coronavirus-19, the Department of Revenue is providing the following guidance regarding changes to filing due dates.</p> <p>Homestead or Property Tax Relief Refund Claims</p> <p>Homestead or property tax relief refund claims are due on April 15th. However, due to current circumstances, the Director of Taxation has extended the deadline for filing 2019 claims to October 15, 2020. Those claiming a refund are encouraged to submit their claims as soon as possible, and not to wait until the end of the extension period. Only the regular claim form needs to be submitted; no special forms will be required.</p> <p>Filing and Payment Deadlines for the following Calendar Year Filers Individual Income Tax Fiduciary Income Tax Corporate Income Tax Privilege Tax</p> <p>The filing deadline for calendar year tax returns for Individual Income Tax, Fiduciary Income Tax, Corporate Income Tax and Privilege Tax is April 15th. However, due to current circumstances, the Director of Taxation has extended the deadline for filing the 2019 tax returns for Individual Income Tax, Fiduciary Income Tax, Corporate Income Tax and Privilege Tax to conform to the extended due date of July 15, 2020, established by the Internal Revenue Service. Recognizing the extended filing deadline, the payment due date has also been extended to July 15, 2020. This means if the balance due is paid on or before July 15, 2020, no penalty and interest will be imposed. Those filing returns are encouraged to file as soon as possible, and not to wait until the end of any extended period. Only regular return forms need to be submitted; no special forms will be required.</p> <p>Filing and Payment Deadlines for the following Fiscal Year Filers with Due Dates Prior to July 15, 2020 Fiduciary Income Tax Corporate Income Tax Privilege Tax</p> <p>The filing deadline for fiscal year filers for Fiduciary Income Tax, Corporate Income Tax and Privilege Tax is the 15th day of the fourth month following the end of the taxable year. However, due to current circumstances, the Director of Taxation has extended the</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------|--|--|--|
| | | <p>deadline for filing the 2019 tax returns for Fiduciary Income Tax, Corporate Income Tax and Privilege Tax returns of fiscal filers with due dates between April 15, 2020 and July 15, 2020, to conform to the extended due date of July 15, 2020, established by the Internal Revenue Service. Recognizing the extended filing deadline, the payment due date has also been extended to July 15, 2020. This means if the balance due is paid on or before July 15, 2020, no penalty and interest will be imposed. Those filing returns are encouraged to file as soon as possible, and not to wait until the end of any extended period. Only regular return forms need to be submitted; no special forms will be required.”</p> | |
| Kentucky | <p>DOR News Release (3/22/20)</p> <p>KY DOR COVID Response Page (3/22/20)</p> <p>KYCPA – posting local jurisdictions extensions to tax/fee deadlines (3/26/20)</p> <p>(July 15 - extending the 2019 Kentucky income tax return filing and payment due date from April 15, 2020 to July 15, 2020. Waiving late filing and payment penalties 2019 Kentucky income returns that are filed and paid by July 15, 2020. However, interest still applies to the deferred income tax payments because Kentucky law prohibits the waiver of interest. The Kentucky relief applies only to income taxes.)</p> | <p>DOR News Release (3/22/20)</p> <p>Kentucky Income Tax Return Filing Date Extended to July 15 (March 22, 2020)</p> <p>At the direction of Governor Beshear, the Kentucky Department of Revenue (DOR) will adopt most of the Coronavirus Disease 2019 (COVID-19) income tax relief described in recent Internal Revenue Service (IRS) Notice 2020-18.</p> <p>This includes:</p> <ul style="list-style-type: none"> • Extending the 2019 Kentucky income tax return filing due date from April 15, 2020 to July 15, 2020. • Late filing penalties will be waived for 2019 Kentucky income returns that are filed by July 15, 2020. • Kentucky income tax payments due on April 15, 2020 are deferred for 90 days to July 15, 2020. • Late payment penalties will be waived for income tax payments deferred from April 15, 2020 to July 15, 2020. However, interest still applies to the deferred income tax payments because Kentucky law prohibits the waiver of interest. • The Kentucky relief applies only to income taxes. <p>Additional guidance on COVID-19 Kentucky income tax relief will soon be available on DOR’s website.”</p> <p>KY DOR COVID Response Page (3/22/20)</p> <p>“The KYCPA are working with the Governor's office and the Department of Revenue to try and get the interest waived as well.” (Per KPCPA, 3/24/20)</p> <p>KYCPA – posting local jurisdictions extensions to tax/fee deadlines (3/26/20)</p> | <p>KYCPA – posting local jurisdictions extensions to tax/fee deadlines (3/26/20)</p> <p>KY DOR COVID Response Page (3/22/20)</p> <p>Kentucky DOR website (3/16/20)</p> <p>“Communication from the Kentucky Department of Revenue In-person Assistance Suspended (March 16, 2020) Effective immediately, the Kentucky Department of Revenue (DOR) will not receive walk-in customers for tax filing assistance, collections cases, or other tax-related issues due to concerns surrounding the 2019 novel coronavirus (COVID-19). Previously scheduled appointments will be cancelled and rescheduled if possible.</p> <p>DOR representatives are available by phone or email. Taxpayer Service Center (TSC) locations and contact information may be found on the DOR Service Center page. Please note that wait and response times will be much longer than usual because DOR has reduced the number of employees at the Frankfort central office and all TSCs.</p> <p>Please visit the Contact Us page for other DOR contact options.</p> <p>To reduce the community spread of COVID-19, DOR is taking these precautions. Promoting the health and well-being of our employees and our customers are our priorities. We apologize for any inconvenience.”</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information | | | | | | | | | | | | | | | |
|--|---|---|--|------------------------------|-------------------|-------------------|------------------------------|--|---|----------------|--------------|------------------------|---------------------------|---|----------------|--------------|------------------------|---|
| | | <p>“Several Jurisdictions are extending tax/fee deadlines. KyCPA is collecting the list and providing that information here. <i>KyCPA is currently collecting updated deadlines. Check back daily for additional information.</i></p> <p>Click the CSV file below to download the list of extensions on tax and fee deadlines by Jurisdiction and their contact information.</p> <p>CSV File</p> <p>Tax filing/Regulatory fee filing dates as provided by the Jurisdiction. Any questions should be directed toward the specific Jurisdiction.</p> <p>If you would like to post your updated tax/fee deadlines please fill out this form.”</p> | <p>KYCPA Coronavirus Resource Page (3/24/20)</p> | | | | | | | | | | | | | | | |
| Louisiana | <p>LDR COVID-19 Response Webpage (3/27/20)</p> <p>Revenue Information Bulletin No. 20-009 on filing and payment extension to July 15 (3/23/20)</p> <p>Revenue Information Bulletin No. 20-008 and News Release (March 19, 2020)</p> <p>New Orleans Announcement (3/17/20)</p> <p>(July 15 – filing and payment extension relief for income and franchise tax returns and payments due on April 15 and May 15, 2020 are extended to July 15. No penalties or interest assessed if return and payment are submitted by July 15. For fiscal year filers with an income tax or franchise tax return and payment due date between March 1 and May 30, 2020, the automatic extension for</p> | <p>LDR COVID-19 Response Webpage (3/27/20)</p> <p>“COVID-19: Louisiana State Tax Filing and Payment Extensions Due to the COVID-19 public health emergency, the Louisiana Department of Revenue (LDR) has extended the filing and payment due dates for several state taxes. The chart below provides details on eligible tax types and links to the relevant Revenue Information Bulletins. LDR will update the information on this page as necessary. <i>Last updated March 27, 2020</i></p> <table border="1" data-bbox="716 1011 1491 1511"> <thead> <tr> <th data-bbox="716 1011 890 1138">Tax Type</th> <th data-bbox="890 1011 1052 1138">Form</th> <th data-bbox="1052 1011 1182 1138">Original Due Date</th> <th data-bbox="1182 1011 1318 1138">Extended Due Date</th> <th data-bbox="1318 1011 1491 1138">Revenue Information Bulletin</th> </tr> </thead> <tbody> <tr> <td data-bbox="716 1138 890 1325">Excise – Automobile Rental (Feb. 2020)</td> <td data-bbox="890 1138 1052 1325">R-1329E: <i>Automobile Rental Excise Tax Return</i></td> <td data-bbox="1052 1138 1182 1325">March 20, 2020</td> <td data-bbox="1182 1138 1318 1325">May 20, 2020</td> <td data-bbox="1318 1138 1491 1325">20-008</td> </tr> <tr> <td data-bbox="716 1325 890 1511">Excise – Beer (Feb. 2020)</td> <td data-bbox="890 1325 1052 1511">R-5621: <i>Louisiana State and Parish and Municipal</i></td> <td data-bbox="1052 1325 1182 1511">March 20, 2020</td> <td data-bbox="1182 1325 1318 1511">May 20, 2020</td> <td data-bbox="1318 1325 1491 1511">20-008</td> </tr> </tbody> </table> | Tax Type | Form | Original Due Date | Extended Due Date | Revenue Information Bulletin | Excise – Automobile Rental (Feb. 2020) | R-1329E: <i>Automobile Rental Excise Tax Return</i> | March 20, 2020 | May 20, 2020 | 20-008 | Excise – Beer (Feb. 2020) | R-5621: <i>Louisiana State and Parish and Municipal</i> | March 20, 2020 | May 20, 2020 | 20-008 | <p>Revenue Information Bulletin No. 20-008 (March 19, 2020) “Department Operations</p> <p>Until further notice, the Baton Rouge Headquarters Office remains open to the public, but taxpayers and their representatives are encouraged to use online customer service options as set forth in the March 16 News Release. The New Orleans and Lafayette Regional Office are closed to the public.”</p> <p>Louisiana DOR News Release (3/16/20)</p> <p>“Department of Revenue encourages online customer service options during COVID-19 public health emergency March 16, 2020 BATON ROUGE – During the state’s COVID-19 declared public health emergency, the Louisiana Department of Revenue (LDR) encourages taxpayers to take advantage of the online customer service options available through its website. As part of the statewide</p> |
| Tax Type | Form | Original Due Date | Extended Due Date | Revenue Information Bulletin | | | | | | | | | | | | | | |
| Excise – Automobile Rental (Feb. 2020) | R-1329E: <i>Automobile Rental Excise Tax Return</i> | March 20, 2020 | May 20, 2020 | 20-008 | | | | | | | | | | | | | | |
| Excise – Beer (Feb. 2020) | R-5621: <i>Louisiana State and Parish and Municipal</i> | March 20, 2020 | May 20, 2020 | 20-008 | | | | | | | | | | | | | | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | | | | | Other Information |
|-------|---|--|---|----------------|---------------|------------------------|--|
| | <p>the return and payment is sixty days from the original due date. An extension period shall run from July 16, 2020, to the general extension date of November 15, 2020 for individual, fiduciary, and partnership returns and December 15, 2020, for corporation returns. Income and franchise – corporation changes from 5/15 to 7/15, income – fiduciary, individual, and partnership (including composite return) changes to 7/15. Interest and penalties shall accrue beginning on July 16, 2020, on the outstanding balance of tax due. Estimated taxes are not covered in the relief. According to the DOR, the first and second quarterly declaration payments remain due on April 15 and June 15, respectively.)</p> <p>(The filing and payment deadline for the February 2020 <i>sales tax and excise tax</i> is extended to May 20, 2020 - automatic extension - waive penalty and interest)</p> <p>(New Orleans waive fines, fees, interest and penalties on sales tax payments due to the City for 60 days)</p> | | <i>Beer Tax Return</i> | | | | <p>effort to slow the spread of the virus, and in keeping with state and federal guidance, LDR is joining other state agencies in reducing the amount of face-to-face interaction at state facilities.</p> <p>Individuals</p> <p>Taxpayers can file their state individual income tax returns, make payments and check their refund status through Louisiana File Online, the state’s free web portal for individual filers, at www.revenue.louisiana.gov/fileonline.</p> <p>Taxpayers who have questions and cannot get through on the phone can submit email inquiries through the Contact page of the LDR website.</p> <p>Businesses</p> <p>Businesses can pay all state business taxes and file returns for state sales, tobacco, withholding and several other state tax types, request corporate income filing extensions and apply for payment plans through the Louisiana Taxpayer Access Point (LaTAP) at www.revenue.louisiana.gov/LaTAP.</p> <p>Businesses can also submit state, parish and municipal sales tax returns and payments through the Parish E-File portal at www.revenue.louisiana.gov/parishe-file.</p> <p>Tax Practitioners</p> <p>Tax professionals can submit email inquiries through the Contact page of the LDR website</p> |
| | | Excise – Wine (Feb. 2020) | R-5696L: <i>Louisiana Tax Return for Wines Shipped Direct to Consumers</i> | March 20, 2020 | May 20, 2020 | 20-008 | |
| | | Income & Franchise – Corporation* | CIFT-620: <i>2019 Corporation Income and 2020 Franchise Tax</i> | May 15, 2020 | July 15, 2020 | 20-009 | |
| | | Income – Fiduciary* | IT-541: <i>2019 Fiduciary Income Tax Return</i> | May 15, 2020 | July 15, 2020 | 20-009 | |
| | | Income – Individual* | IT-540: <i>2019 Louisiana Resident Income Tax Return</i> | May 15, 2020 | July 15, 2020 | 20-009 | |
| | | Income – Individual* | IT-540B: <i>2019 Louisiana Nonresident and Part-Year Resident Income Tax Return</i> | May 15, 2020 | July 15, 2020 | 20-009 | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | | | | | Other Information |
|-------|--|--|---|------------------------|------------------------|------------------------|---|
| | | | R-1035: <i>Louisiana Consumer Use Tax Return</i> | May 15, 2020 | July 15, 2020 | 20-009 | <p>on a variety of topics including corporate, individual and sales taxes.</p> <p>“We appreciate the patience of all of our individual and business taxpayers as the state manages this public health emergency,” Secretary of Revenue Kimberly Lewis Robinson said. “We are taking these steps out of an abundance of caution and in the interest of the health and well-being of our taxpayers and employees.”</p> <p>The Louisiana Supreme Court ordered changes to all state court schedules due to the COVID-19 outbreak.</p> <p>Legislature: Senate President Page Cortez and Speaker of the House of Representatives Clay Schexnayder have decided to temporarily adjourn the 2020 Regular Legislative Session until March 31, 2020.</p> <p>Louisiana Governor letter requesting disaster assistance</p> <p>Revenue Information Bulletin No. 20-008 and News Release (March 19, 2020)</p> <p>“Department Operations</p> <p>Until further notice, the Baton Rouge Headquarters Office remains open to the public, but taxpayers and their representatives are encouraged to use online customer service options as set forth in the March 16 News Release. The New Orleans and Lafayette Regional Office are closed to the public.</p> <p>Additional Information</p> <p>The Department encourages stakeholders to monitor press releases and other information posted on the Governor’s Office and Department’s websites. Additional extensions and</p> |
| | Income – Partnership* | IT-565: <i>2019 Partnership Return of Income</i> | April 15, 2020 | July 15, 2020 | 20-009 | | |
| | R-6922: <i>2019 Composite Partnership Tax Return</i> | May 15, 2020 | July 15, 2020 | 20-009 | | | |
| | Sales – Direct Marketer (Feb. 2020) | R-1031E: <i>Direct Marketer Sales Tax Return</i> | March 20, 2020 | May 20, 2020 | 20-008 | | |
| | Sales – Ernest N. Morial Convention Center Tour and Service Contractor (Feb. 2020) | R-1030: <i>Ernest N. Morial Convention Center Service Contractor Tax Return/Tour Tax Return</i> | March 20, 2020 | May 20, 2020 | 20-008 | | |
| | Sales – General (Feb. 2020) | R-1029: <i>Louisiana Department of Revenue Sales Tax Return</i> | March 20, 2020 | May 20, 2020 | 20-008 | | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | | | | | Other Information |
|---|---|--|--|------------------------|--------------|------------------------|--|
| | | Sales – Hotel/Motel (Feb. 2020) | R-1029HME: <i>Hotel/Motel Sales Tax Return</i> | March 20, 2020 | May 20, 2020 | 20-008 | <p>guidance from the Department will be published in the form of a Revenue Information Bulletin.</p> <p>1 For purposes of this bulletin, February 2020 sales tax means and includes the following taxes: General Sales and Use Tax, Direct Marketer Sales Tax, Automobile Rental Excise Tax, Hotel Occupancy Tax, Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax, and Ernest N. Morial New Orleans Exhibition Hall Authority Tour and Service Contractor Taxes.</p> <p>2 Audited accounts are those accounts in which a field or correspondence audit was conducted by one of the Field Audit Tax Divisions (Income, Sales, or Excise) and preliminary findings were issued. This does not include routine account adjustments issued by the Taxpayer Compliance Divisions or the Criminal Investigations Division.”</p> |
| Sales – New Orleans Exhibition Hall Authority Food and Beverage (Feb. 2020) | R-1325: <i>New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax Return</i> | March 20, 2020 | May 20, 2020 | 20-008 | | | |
| Sales – Occupancy (Feb. 2020) | R-1029DSE: <i>Louisiana Stadium and Exhibition District; Ernest N. Morial Exhibition Hall Authority; Hotel/Motel Sales Tax Return</i> | March 20, 2020 | May 20, 2020 | 20-008 | | | |
| Sales – Online Hotel Forums (Feb. 2020) | R-1029DSO: <i>Online Hotel Forums - Louisiana Stadium</i> | March 20, 2020 | May 20, 2020 | 20-008 | | | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | | | | Other Information | |
|--|---------------|--|---|-------------------|-----------------|------------------------|--|
| | | | <i>and Exhibition District and Ernest N. Morial Exhibition Hall Authority Hotel/Motel Sales</i> | | | | |
| | | | R- 1029SWO: <i>Online Hotel Forums - Statewide Hotel/Motel Return</i> | March 20, 2020 | May 20, 2020 | 20-008 | |
| <p><i>* Fiscal-year filers should refer to the appropriate Revenue Information Bulletin for extension details. ”</i></p> <p>Revenue Information Bulletin No. 20-009 on filing and payment extension to July 15 (3/23/20) “Income Tax Administrative</p> <p>Income and Franchise Tax Return Extensions and Other Matters Related to COVID-19</p> <p>On March 11, 2020, Governor John Bel Edwards declared a statewide public health emergency as a result of the imminent threat posed to Louisiana citizens by the outbreak of a respiratory disease caused by a novel coronavirus known commonly as COVID-19. On March 22, 2020, additional measures, including a general stay-at-home order to the public, were enacted. The Department of Revenue (“Department”) continues to actively monitor this ongoing situation in concert with the Governor’s Office.</p> <p>The purpose of this guidance is to provide filing and payment extension relief for income and franchise tax returns and payments due on April 15 and May 15, 2020, and to share other important information with our stakeholders.</p> | | | | | | | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>Income and Franchise Tax Returns and Payments Extensions</p> <p>The following chart sets forth the (pre-guidance) due dates for the 2019 income and franchise tax returns:</p> <p>Income Tax Type - Tax Return Due Date</p> <p>Partnership</p> <ul style="list-style-type: none"> - IT-565 – 2019 - Partnership Return of Income - April 15, 2020 - R-6922 - 2019 - Composite Partnership Tax Return - May 15, 2020 <p>Individual - May 15, 2020</p> <p>IT-540 - 2019 LA Resident Income Tax Return - May 15, 2020 IT-540B - 2019 LA Nonresident and Part-Year Resident Income Tax Return - May 15, 2020 R-1035 - LA Consumer Use Tax Return - May 15, 2020</p> <p>Fiduciary</p> <p>IT-541 – 2019 - Fiduciary Income Tax Return - May 15, 2020</p> <p>Corporation</p> <p>CIFT-620 – 2019 - Corporation Income and 2020 Franchise Tax - May 15, 2020</p> <p>The due date for these returns and any payments due with the returns is extended to July 15, 2020. This is an automatic extension and no extension request is necessary. No penalties or interest will be assessed provided that the return and payment are submitted to the Department by the July 15, 2020, extension date.</p> <p>For fiscal year filers with an income tax or franchise tax return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date.</p> <p>According to the DOR, estimated taxes are not covered in the relief. The first and second quarterly declaration payments remain due on April 15 and June 15, respectively.</p> <p>Additional Extensions</p> <p>As provided above, the filing and payment deadline for income and franchise tax returns has been administratively extended to July 15, 2020. If a taxpayer (individual, corporation, fiduciary, or</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>partnership) requires additional time to file the return, an extension request may be submitted on the applicable extension form based on the tax type. The extension period shall run from July 16, 2020, to the general extension date of November 15, 2020 for individual, fiduciary, and partnership returns and December 15, 2020, for corporation returns.</p> <p>However, interest and penalties shall accrue beginning on July 16, 2020, on the outstanding balance of tax due.</p> <p>Department Operations</p> <p>As provided by Proclamation No. 33 JBE 2020, all state office buildings, including the Baton Rouge Headquarters Office, are closed to the public. Essential functions of the Department shall continue. All online customer service options remain fully functional; taxpayers and their representatives are encouraged to use these options as set forth in the March 16 News Release.</p> <p>Additional Information</p> <p>The Department encourages stakeholders to monitor press releases and other information posted on the Governor’s Office and Department’s websites. Additional extensions and guidance from the Department will be published in the form of a Revenue Information Bulletin.”</p> <p>Revenue Information Bulletin No. 20-008 and News Release (March 19, 2020)</p> <p>“Sales Tax, Excise Tax, Administrative</p> <p>Tax Return Extensions and Other Matters Related to COVID-19 On March 11, 2020, Governor John Bel Edwards declared a statewide public health emergency as a result of the imminent threat posed to Louisiana citizens by the outbreak of a respiratory disease caused by a novel coronavirus known commonly as COVID-19. The Department of Revenue (“Department”) continues to actively monitor this ongoing situation in concert with the Governor’s Office.</p> <p>The purpose of this guidance is to provide filing and payment extension relief for certain taxes due on March 20, 2020, and to share other important information with our stakeholders.</p> <p>February 2020 Sales Tax Return</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>The February 2020 sales tax returns and payments¹ are due on March 20, 2020. The filing and payment deadline for the February 2020 sales tax period is extended to May 20, 2020. This is an automatic extension and no extension request is necessary.</p> <p>The Department will waive delinquency penalties and compromise interest associated with delinquent sales tax remittances as long as the return and payment are received by the extended due date of May 20, 2020.</p> <p>Taxpayers cannot utilize the Parish E-File or Sales Tax Online filing systems to take advantage of this filing and payment extension relief. Sales tax returns and payments must be submitted via LaTAP or by paper filing. All electronic filing and payment mandates contained within Title 61 of the Louisiana Administrative Code relative to sales tax are temporarily suspended. No penalties will be assessed for a taxpayer's failure to file a sales tax return electronically or remit sales tax by electronic funds transfer.</p> <p>February 2020 Excise Taxes Returns</p> <p>The February 2020 excise tax returns and payments for (1) Wine Shipped Direct to Consumers and (2) Louisiana State and Parish and Municipal Beer Tax are due on March 20, 2020. The filing and payment deadline for these February 2020 excise tax periods is extended to May 20, 2020. This is an automatic extension and no extension request is necessary.</p> <p>The Department will waive delinquency penalties and compromise interest associated with delinquent excise tax remittances as long as the return and payment are received by the extended due date of May 20, 2020.</p> <p>Assessments, Audits, and Litigation</p> <p>As provided by Section 5 of Proclamation No. JBE 2020-30, the prescription of all tax assessments issued by the Department pursuant to Part III entitled "Assessment and Collection Procedures" of Chapter 18 of Title 47 of the Louisiana Revised Statutes is suspended effective March 16, 2020. The suspension of prescription of all Department tax assessments will remain in effect until April 13, 2020. This suspension of prescription is applicable to the time delay for a taxpayer's petition to appeal for redetermination of an assessment with the</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>Louisiana Board of Tax Appeals and for the time delays for appeals in Louisiana courts filed by taxpayers and the Department.</p> <p>The Department will grant an automatic extension on any outstanding audit or litigation matter, including but not limited to, proposed assessments, protests, requests for information, discovery requests, and continuances. Except for system-generated assessments on self-assessed returns, the Department will take no action in issuing formal assessments on audited accounts until at least April 13, 2020.²</p> <p>Collection Activity</p> <p>The Department is temporarily suspending collection activity by distraint and sale on delinquent taxpayer accounts. However, delinquency interest and penalties will continue to accrue in accordance with statute on unpaid balances.”</p> <p>News Release (3/19/20)</p> <p>“Department of Revenue extends state sales tax deadline due to coronavirus public health emergency</p> <p>Businesses have additional time to file returns due this month for sales and excise taxes collected by the Louisiana Department of Revenue (LDR). The extended deadline is May 20, 2020, for applicable returns and payments that were due Friday, March 20.</p> <p>The extension applies to sales, beer excise and wine excise tax returns and payments for the February 2020 tax period. By state law, sales and excise tax returns for any monthly tax period are generally due on the 20th day of the following month. However, LDR is extending this month’s deadline due to the public health emergency caused by the coronavirus pandemic. This is an automatic extension and no extension request is necessary.</p> <p>LDR will waive penalties and interest for applicable returns and payments received by the extended May 20 deadline.</p> <p>For more information, including a full list of all taxes eligible for this relief, read Revenue Information Bulletin 20-008.”</p> <p>New Orleans Announcement (3/17/20)</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|--|---|
| | | <p>Mayor LaToya Cantrell announced that, in response to the COVID-19 outbreak, the City of New Orleans is waiving fines, fees, interest and penalties on sales tax payments due to the City for 60 days. In addition, the City will extend the renewal period for ABOs up to 30 days without penalty.</p> | |
| Maine | <p>Governor Press Release (3/26/20)</p> <p>(July 15 – extend filing and payment from April 15 to July 15 – waive late fees and interest. This includes any final and estimated Maine income tax payments due by April 15, 2020. Any failure-to-pay penalties and interest will be abated for the period of April 16, 2020, through July 15, 2020. Sales tax and payroll payments will continue as normal.)</p> | <p>Governor Press Release (3/26/20)</p> <p>Governor Mills Extends State Income Tax Payment Deadline to July 15, 2020</p> <p>Governor Janet Mills and Commissioner of the Department of Administrative and Financial Services Commissioner Kirsten Figueroa announced today that the State will extend the deadline for Maine income tax payments from April 15, 2020 to July 15, 2020. The change aligns with the Federal government’s recent extension of the Federal tax filing deadline to July 15, 2020.</p> <p><i>“It is my hope that moving back this deadline will help provide a measure of relief to Maine people who are struggling to make ends meet as a result of COVID-19,” said Governor Janet Mills. “The Congressional actions in recent days make this move appropriate and practical.”</i></p> <p><i>“Aligning Maine’s tax filing and payment deadlines with the federal government and waiving late fees and interest payments will ease the number of things that Maine businesses and taxpayers have to think about during this difficult time,” said DAFS Commissioner Kirsten Figueroa.</i></p> <p>The State extended the payment deadline of April 15, 2020, to July 15, 2020. This includes any final and estimated Maine income tax payments due by April 15, 2020. Any failure-to-pay penalties and interest will be abated for the period of April 16, 2020, through July 15, 2020.</p> <p>The extended filing deadline for Maine income tax returns is automatically tied to any federal extension. Therefore, the filing deadline of April 15, 2020, for 2019 Maine income tax returns, is automatically extended to July 15, 2020. This includes Form 1040ME (Maine Individual Income Tax Return), Form 1041ME (Maine Income Tax Return for Estates and Trusts), and Form 1120ME (Maine Corporate Income Tax Return).</p> | <p>Announcement on Operations (3/18/20) “Maine Revenue Services Announces Public Access Limited To Only Accepting Tax Payments</p> <p>Taxpayers may still seek assistance via telephone.</p> <p>AUGUSTA – To prevent the spread of the COVID-19 virus, Maine Revenue Services (“MRS”), a part of the Department of Administrative and Financial Services, is announcing it is limiting public access to MRS facilities. This change goes into effect Thursday, March 19, 2020.</p> <p>This limitation is made with regard to the latest Maine CDC guidelines. MRS’ facilities at 51 Commerce Drive in Augusta will only be available to the public for purposes of accepting tax payments. MRS’ facilities at 135 Presumpscot Street in Portland continue to be closed to the public.</p> <p>Taxpayers seeking telephone assistance may still call MRS during normal telephone assistance hours from 9:00 a.m. to 4:00 p.m. All MRS telephone and email contact information is available at: www.maine.gov/revenue/contact.html. This includes the Taxpayer Service Center at (207) 624-9784 and the Property Tax Division at (207) 6245600.</p> <p>MRS has not determined a date to resume normal building access. At this moment, MRS does not expect the COVID-19 situation to significantly impact tax return processing.”</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------|---|---|--|
| | | Sales tax and payroll payments will continue as normal. For questions about Maine income tax, contact Maine Revenue Services (MRS) at (207) 626-8475 or visit the MRS website at www.maine.gov/revenue . | |
| Maryland | <p>Tax Alert on filing and payment extension (3/20/20)</p> <p>News Release on filing and payment for individuals and corps changed to 7/15 and sales tax not due 3/20/20 (3/20/20)</p> <p>News Release on payment deadline 7/15 (3/17/20)</p> <p>PRIOR Comptroller of Maryland News Release/Bulletin (3/11/20)</p> <p>(July 15 – filing and payment extension for individuals, corporate, pass through entity, and fiduciary taxpayers income taxes – waive interest and penalty for late payments made by July 15. Fiscal and calendar year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 filing and payment extension. The due date for March quarterly estimated payments that is normally due April 15 is extended to July 15, 2020. The extension for filing of returns and payment of income tax owed also extends the statute of limitations for filing a claim for refund of income tax. The extension for filing returns and payment of income tax does not affect the filing of estate tax returns or the payment of estate tax.)</p> <p>(June 1 – extended Feb, Mar., and April filings and payments to June 1</p> | <p>Tax Alert on filing and payment extension (3/20/20)</p> <p>“03-20 IMPACT OF COVID-19 ON MARYLAND TAX FILING. On March 5, 2020, Governor Lawrence J. Hogan, Jr. proclaimed a state of emergency and a catastrophic health emergency related to COVID-19. The following tax alert addresses actions taken by the Governor and the Office of the Comptroller of Maryland due to the unprecedented situation caused by the COVID-19 pandemic. Extension of Time for Income Tax Filing and Income Tax Payments Due to the COVID-19 pandemic and associated restrictions on activity, the federal government extended the deadline for filing 2019 income tax returns and submitting 2019 income tax payments by 90 days, to July 15, 2020. Maryland individual, corporate, pass through entity, and fiduciary taxpayers are afforded the same relief at the Maryland level. Unlike the federal extension, which included only those taxpayers who owed under a certain amount of tax, the Maryland extension applies to all taxpayers. By law, 2019 tax returns for businesses and individuals are due no later than April 15, 2020. However, if the Comptroller finds that good cause exists, the Comptroller may extend the time to file an income tax return. Due to the state of emergency, the Comptroller finds that good cause exists to extend the time to file an income tax return. The deadline to file a 2019 income tax return is July 15, 2020. Interest and penalty shall be assessed on any unpaid tax from July 15, 2020 until the date the tax is paid. Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 extension for filing returns and payment. The due date for March quarterly estimated payments of 2020 taxes is also extended to July 15, 2020. The extension to July 15, 2020 for filing of returns and payment of 2019 taxes is automatic; no filing or request is required to take advantage of the extended deadline. Individual taxpayers who are paying by check or money order should submit their payment, along with Maryland Form PV, by July 15, 2020. As always, if no tax is due and you requested a federal extension, you do not need to file a Form PV or take any other action to obtain an automatic six-month extension to file your Maryland tax returns. The extension for filing of returns and payment of income tax owed also extends the statute of limitations for filing a claim for refund of income tax.</p> <p>The extension for filing returns and payment of income tax does not affect the filing of estate tax returns or the payment of estate tax.</p> | <p>The Comptroller of Maryland agency has set up a dedicated email address — taxpayerrelief@marylandtaxes.gov — to assist businesses with extension-related questions. Business owners can also call the Comptroller’s Ombudsman at 410-260-4020.</p> <p>Maryland Department of Assessments and Taxation website (3/17/20)</p> <p>“Tax Credits - Please be advised that effective 3/16/2020, SDAT’s Tax Credits office will be closed to the public until further notice. All tax credit applications can be filed online through http://www.taxcredits.sdat.maryland.gov.</p> <p>Charter Business Services & Personal Property Assessments – Please be advised that effective 3/16/2020, SDAT’s Charter & Personal Property public counter located at State Center in Baltimore will be closed to the public until further notice.</p> <p>Nearly all charter and personal property filings can be made online, and to do so please visit Maryland Business Express (www.businessexpress.maryland.gov) to register your business, order business documents, and file annual reports and personal property tax returns.</p> <p>Please be advised that effective 3/16/2020, SDAT's Real Property Offices will only accept telephone and written appeals. All in-person real property assessment appeal hearings will be suspended until further notice.</p> <p>Real Property Assessment Appeal Form - Property tax assessment notices were mailed to Group 2 property owners on Friday, December</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---|---|--|
| | <p>for sales and use tax, withholding payments, admissions and amusement tax, tobacco tax, motor carrier and motor fuel taxes, Bay restoration fees.)</p> <p>(July 31 - unclaimed property reports and payments for insurance companies for 2019 calendar year are extended from April 30.)</p> <p>(Cessation of collection efforts is effective immediately until 30 days after the lifting of the state of emergency by the Governor. Comptroller's office will not send out lien warning notices, issue liens, attach bank accounts, hold up the renewal of any license including Maryland driver's licenses, or offset vendor payments for Maryland taxes.)</p> | <p>Electronic filing continues to be the most efficient way to file taxes and to request a refund. iFile and bFile, on the Comptroller's website, allow you to file individual and corporation income tax returns electronically for free.</p> <p>Cessation of collection efforts Pursuant to the proclamation of a state of emergency and a catastrophic health emergency the Governor issued an Order, dated March 12, 2020, entitled "Extending Certain Licenses, Permits, Registrations, and Other Governmental Authorizations, and Authorizing Suspension of Legal Time Requirements." Pursuant to certain authority granted to the Comptroller under the Annotated Code of Maryland and the Governor's Executive Order, the Comptroller is suspending the following provisions of the Annotated Code of Maryland, Tax General Article ("TG") §13-601(a), (b); § 13-701(a), (b); and §13-807; §13-811(c),(e) related to the Comptroller's cessation of collection efforts. This cessation is effective immediately and shall continue until 30 days after the lifting of the state of emergency by the Governor. Pursuant to this action, the Comptroller's office will not send out lien warning notices, issue liens, attach bank accounts, hold up the renewal of any license including Maryland driver's licenses, or offset vendor payments for Maryland taxes. Taxpayers receiving notices from the Comptroller's Office during the current COVID-19 crisis should contact the telephone number or email address on the notice for additional information. Further, taxpayers who are currently on a payment plan for delinquent business and/or income taxes and are unable to make those payments due to the COVID-19 crisis should contact this office at the following to discuss delaying payments: Business taxpayers : cdcollectionbizz@marylandtaxes.gov Individual income tax taxpayer: COV19@marylandtaxes.gov To allow this Office to respond quickly to requests for delaying payments, Comptroller Franchot suggests that the following information is provided: Individual Taxpayers: name, address, daytime phone number and the last four digits of the taxpayer's social security number; Business Taxpayers: business name, contact name, daytime telephone number, central registration number (CR) or federal identification number (FEIN). Extensions for Other Business Taxes Electronic filing remains the most efficient way to file Maryland business tax returns. bFile allows you to file many business tax returns online for free. Sale and use tax. Generally, sales and use tax returns are due on or before the 20th day of the month that follows the month in which a vendor made a retail sale³. The payment of sales and use tax must accompany the return⁴. The Comptroller may extend the time to file a sales and use tax return for reasonable cause⁵. The Comptroller has extended the time to file sales and use tax returns for sales taking</p> | <p>27, 2019. A map of which properties fall into Groups 1, 2, and 3 and their respective years for reassessment can be viewed here.</p> <p>The deadline to file an appeal is February 10, 2020."</p> <p>MACPA sent letter to Maryland Congressional legislators urging Treasury and IRS to immediately release details of filing relief. (3/14/20)</p> <p>"I am writing to ask that you contact the Treasury Department and the IRS to urge that they immediately release specific details on pending tax filing and payment relief.</p> <p>On March 11, Treasury Secretary Mnuchin and President Trump announced that the Administration would instruct the IRS to extend the tax filing season for certain individuals and businesses affected by the coronavirus. Following those announcements, the president invoked the Stafford Disaster Relief and Emergency Assistance Act to declare a national emergency. An emergency declaration may unlock tax filing and late payment relief for individuals and businesses. Extending certain filing deadlines along with payment and interest relief are critical to alleviate the uncertainty about this year's tax filing season.</p> <p>The MACPA and the AICPA has publicly urged and been in close communication with the Treasury Department and the IRS to provide filing, payment, and interest relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the COVID-19 pandemic.</p> <p>While I appreciate the Administration's public support to the taxpaying public, I am greatly concerned that the Treasury Department and the IRS have yet to provide specific details on how relief will be administered and who it might</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|---|
| | | <p>place in February, March, and April of 2020 to June 1, 2020. Sales and use tax returns, and their accompanying payments, are due no later than June 1, 2020. Do not combine sales for separate reporting periods into a single return. Instead, please file the separate returns reflecting the sales and the tax collected for each filing period as if they had been filed according to their original due dates.</p> <p>Withholding Generally, every employer must withhold estimated income tax from employees' wages and submit estimated payments to the Comptroller⁶. Due to the state of emergency, any withholding payments due for periods including February, March, and April 2020, may be submitted by June 1, 2020, without incurring penalties or interest. Do not combine withholding for separate reporting periods into a single return. Instead, please file the separate returns reflecting the tax withheld for each filing period as if they had been filed according to their original due dates.</p> <p>Admissions and amusement tax. The due date for returns and payments of admissions and amusement tax is usually the 10th day of the month that follows the month in which the person has gross receipts subject to the admission and amusement tax, and for other periods that the Comptroller specifies by regulation⁷. The payment must accompany the return⁸. The Comptroller is authorized to abate late charges for cause shown. Abatements may be made by the Comptroller without a request if qualification can be determined on an automated basis⁹. The Comptroller has determined that penalty will be abated on admissions and amusement returns and payments for gross receipts from February, March, and April 2020, so long as the returns and payments are submitted by June 1, 2020. Do not combine admissions and amusement tax for separate reporting periods into a single return. Instead, please file the separate returns reflecting the admissions and amusement tax collected for each filing period as if they had been filed according to their original due dates.</p> <p>Alcohol taxes A person who holds a Class E, F, or G alcoholic beverage license must file an alcoholic beverage tax return by the 25th day of the month following the month the person sells any alcoholic beverage¹⁰. Manufacturer and wholesaler returns are generally due by the 10th day of the month that follows the month the manufacturer or wholesaler sells an alcoholic product¹¹. Resident and nonresident dealers' returns are due by the 15th day of the month following a month in which a nonresident dealer delivers beer into the state¹². Direct wine shippers must file alcoholic beverage returns quarterly¹³. Payment of the alcoholic beverage tax, in the manner prescribed by the Comptroller, must accompany the return¹⁴. However, due to the state of emergency, alcohol tax returns (both those that include payments and those that do not include payments) covering sales in February, March, and April 2020, may be</p> | <p>cover. Immediate, clear guidance and specific details on tax filing and payment relief are critically needed to help tax practitioners and their clients.</p> <p>Relief for all taxpayers is desperately needed in light of the uncertainty and challenges caused by the spread of the COVID-19 pandemic. Tax practitioners and our clients anxiously await details from the Administration in the midst of this fast-moving emergency situation.”</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>submitted no later than June 1, 2020, without incurring penalties or interest. Beer taxes must be prepaid¹⁵. However, the Comptroller may increase or decrease the amount of prepayment¹⁶. Due to the state of emergency, beer tax payment may be paid as late as June 1, 2020, without incurring penalties or interest.</p> <p>Tobacco taxes. In general, manufacturers' tobacco tax returns and payments are due by the 15th of each month, reporting the previous month's activity¹⁷. Manufacturers must submit payment with the return¹⁸. Due to the state of emergency, manufacturers' returns for activity from February, March, and April 2020 are now due no later than June 1, 2020. No interest or penalty will be imposed if returns and payments are submitted by June 1, 2020. Do not combine tobacco tax for separate reporting periods into a single return. Instead, please file the separate returns reflecting the tobacco tax remitted for each filing period as if they had been filed according to their original due dates.</p> <p>Cigarette and other tobacco products wholesalers' returns and payments are due by the 21st of the month that follows the month in which the wholesaler took possession of the product¹⁹. Due to current circumstances, returns and payments for products to which wholesalers took possession in February, March, and April 2020, are due no later than June 1, 2020. Wholesalers who first possess in the state unstamped cigarettes must pay the tax by buying and affixing tax stamps²⁰. Wholesalers must continue to purchase and affix tax stamps to products that will be sold; wholesalers may not sell unstamped cigarettes. Licensed retailers and tobacconists must file returns with payment quarterly for tax liabilities in the preceding quarter²¹. Generally, liabilities incurred between October 21 and January 21 are due by April 21. Due to the state of emergency, returns and payment for liabilities incurred between October 21, 2019, and January 21, 2020, are due no later than June 1, 2020. No interest or penalties will be imposed if returns and payment are submitted by June 1, 2020.</p> <p>Motor carrier and motor fuel taxes. Motor carrier and motor fuel tax returns and payments otherwise due in March, April, or May 2020, may be submitted no later than June 1, 2020, without incurring penalty or interest²². Do not combine motor carrier or motor fuel for separate reporting periods into a single return. Instead, please file the separate returns reflecting the tax for each filing period as if they had been filed according to their original due dates.</p> <p>Tire recycling and Bay restoration fees Tire recycling reports and fees are submitted semi-annually in January and July. As such, no change to the tire recycling reports and fees due date will be made at this time. Bay restoration fees due in March, April, and May 2020, may be paid no later than June 1, 2020, without incurring interest or penalties.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>Unclaimed Property Reporting for Insurance Companies Unclaimed property reports and payments for insurance companies for each calendar year are due by April 30th of the following year²³. The deadline to report and pay unclaimed property for insurance companies for calendar year 2019 is extended to July 31, 2020. Companies should continue to report the unclaimed property amounts and make payment at the same time.”</p> <p>News Release on sales tax not due 3/20/20 (3/20/20)</p> <p>“Comptroller Franchot: SALES & USE TAX NOT DUE TODAY Businesses who paid March Sales & Use Tax early may request refund</p> <p>ANNAPOLIS, Md. (March 20, 2020) - UPDATED: Businesses who paid their Maryland Sales & Use Taxes for March early may request a refund of their payment by emailing taxpayerrelief@marylandtaxes.gov or by calling 410-260-4020. To assist businesses affected by the economic impact of COVID-19, Comptroller Peter Franchot wants to remind business owners that he has extended business-related tax filing deadlines. Sales and Use Tax payments that typically would be due today do not have to be paid until June 1.</p> <p>The extension applies to certain business returns with due dates during the months of March, April and May 2020 for businesses filing sales and use tax, withholding tax, and admissions & amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee and bay restoration fee returns. Business taxpayers who file and pay by the extended due date will receive a waiver of interest and penalties.</p> <p>"Our state's top priority is safeguarding public health for Marylanders, but we must also protect the financial health of our economy," said Comptroller Franchot. "This extension will provide much-needed relief to our business owners as they adjust to changes in consumer behavior, tourism trends and employee workforce output."</p> <p>The Maryland Comptroller's Office also will offer a 90-day extension of income tax filings & payments from April 15 to July 15, 2020. Comptroller Franchot said both Maryland individual and corporate income taxpayers will be afforded the same relief for state income tax payments. No interest or penalty for late payments will be imposed if 2019 tax payments are made by July 15, 2020.</p> <p>Fiscal and calendar year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 payment extension. The due date for March quarterly estimated payments is extended to July 15, 2020.</p> <p>The agency has set up a dedicated email address — taxpayerrelief@marylandtaxes.gov — to assist businesses</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>with extension-related questions. Business owners can also call the Comptroller's Ombudsman at 410-260-4020.” PRIOR News Release on payment deadline 7/15 (3/17/20)</p> <p>Maryland Income Tax PAYMENT Deadline Extended to July 15, 2020</p> <p>“No interest of penalty for late payment to be imposed if 2019 tax payments made by July 15, 2020</p> <p>ANNAPOLIS, Md. (March 17, 2020) - Following today’s press conference from the White House where it was announced there would be a 90-day extension of the April 15th deadline for federal income tax payments, Maryland Comptroller Peter Franchot has announced that Maryland business and individual income taxpayers will be afforded the same relief. No interest or penalty for late payments will be imposed if 2019 tax payments are made by July 15, 2020.</p> <p>“Right now, Maryland taxpayers and businesses must stay focused on their health and keeping their lights on, both in their homes and businesses,” Comptroller Franchot said. “Extending the due date for Maryland state individual and business income tax payments helps us keep cash flowing in our economy and into employees’ bank accounts.”</p> <p>Taxpayers who take advantage of the federal extension to file their return, which is separate from the relief granted today to pay their taxes, will continue to be automatically granted an extension on their Maryland tax filings. No additional extension forms are required. Fiscal year filers with tax years ending January 1, 2020, through March 31, 2020, are also eligible for the July 15, 2020 extension.</p> <p>Previously - Maryland also has delayed filing for businesses, with those returns now <u>not due until June 1.</u></p> <p>Maryland extension of business tax filing deadline: “The June 1st extension applies to certain business returns with due dates during the months of March, April and May 2020 for businesses filing sales and use tax, withholding tax, and admissions & amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee and bay restoration fee returns. Business taxpayers who file and pay by the extended due date will receive a waiver of interest and penalties.” “Maryland will also extend our corporate and individual income tax return filing deadlines if the IRS announces an extension.”</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|---------------|---|--|--|
| | | <p>“If the IRS extends its April 15th filing deadline for corporate and individual income tax returns, Maryland will conform to the decision of the IRS.”</p> <p>“Any change to individual income tax return filing deadline dependent on IRS action.”</p> | |
| Massachusetts | <p>830 CMR 62.6M.1: Community Investment Tax Credit (3/20/20)</p> <p>830 CMR 175M.8.1: Administration and Collection of Paid Family and Medical Leave Contributions (3/20/20)</p> <p>TIR 20-2: Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency (3/19/20)</p> <p>830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (3/19/20)</p> <p>830 CMR 64G.1.1: Massachusetts Room Occupancy Excise (3/19/20)</p> <p>Massachusetts DOR webpage on COVID-19 (3/18/20)</p> <p>(July 15 - moves the state income tax filing and payment deadline to match the July 15 deadline for filing federal individual income taxes.)</p> <p>(Relief for restaurant and hospitality sectors - waive late file and late pay penalties and interest for meals tax and occupancy tax March 20 – May 31.)</p> | <p>Governor Press Release (3/27/20)</p> <p>Massachusetts Announces State Income Tax Filing Deadline Being Extended to July 15</p> <p>Governor Charlie Baker, Lt. Governor Karyn Polito, Senate President Karen Spilka and House Speaker Robert DeLeo today announced an agreement to extend the 2019 state individual income tax filing and payment deadline from April 15 to July 15 due to the ongoing COVID-19 outbreak. This income tax relief is automatic and taxpayers do not need to file any additional forms to qualify.</p> <p>“Massachusetts will move the state personal income tax filing and payment deadline to July 15, consistent with the federal government, in order to provide additional flexibility to filers during this crisis,” said Governor Charlie Baker. “In partnership with our colleagues in the Legislature, we are committed to providing this flexibility to taxpayers in a way that protects the Commonwealth’s strong fiscal footing that we have all worked hard to develop over the past several years.”</p> <p>“We are proud to work with the Legislature to provide meaningful relief to people throughout the Commonwealth during this public health emergency,” said Lt. Governor Karyn Polito. “This extension will afford taxpayers additional time to file their Massachusetts individual income tax returns as we carry out the historic response to the COVID-19 outbreak.”</p> <p>“The top priority during this public health crisis is to address the immediate needs facing our residents,” said Senate President Karen E. Spilka. “Our message is clear: residents should stay home and avoid social contact to be safe. Extending the tax deadline helps us accomplish that goal and provides peace of mind. I want to thank Chair Rodrigues, as well as our partners in the House and the Administration for their continued collaboration in confronting the challenges facing our Commonwealth.”</p> <p>“The House, in partnership with the Senate and the Administration, agreed to an extension of the state tax filing deadline to ease the burden on individuals while agreeing to borrowing measures that would protect the Commonwealth’s revenue stream,” said House Speaker Robert A. DeLeo. “Thank you to Chair Michlewitz for his leadership in ensuring</p> | <p>Governor filed legislation (H4593) to deal with the revenue issues. (3/27/20)</p> <p>Massachusetts DOR webpage on COVID-19 (3/18/20)</p> <p>Massachusetts is waiving penalties, automatic 6 months, and will follow federal relief if any.</p> <p>“DOR is actively monitoring the latest developments regarding the COVID-19 coronavirus. Updated: March 18, 2020.</p> <p><i>Overview and Resources</i></p> <p>DOR is actively monitoring the latest developments and is following guidance from the Department of Public Health and the federal Centers for Disease Control and Prevention with respect to the coronavirus outbreak. We are taking all necessary precautions as we continue to conduct business as usual in order to support our customers. All DOR tax and child support walk-in centers are closed until further notice. If you need assistance, please visit the DOR and CSE websites. Contact centers can be reached at the following numbers:</p> <ul style="list-style-type: none"> • Tax (617) 887-6367 or (800) 392-6089 (toll-free in Massachusetts) • Child Support: (800) 332-2733, (local callers) (617) 660-1234 <p>Online transactions</p> <ul style="list-style-type: none"> • To make tax payments, check on your refund, and more, visit MassTaxConnect. |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | <p>the Commonwealth’s fiscal viability while providing tax relief to those unduly effected by this crisis.”</p> <p>Today’s announcement will move the state income tax filing deadline to match the July 15 deadline for filing federal individual income taxes. Legislation will be filed in the near future to finance the extension, and accompanying administrative changes will be implemented through the Department of Revenue. Specifically, the legislation will authorize the Commonwealth borrowing flexibility to manage deferred revenue this fiscal year and repay it in the next fiscal year, which starts July 1, 2020.</p> <p>Individuals with questions or concerns regarding taxes can contact the Massachusetts Department of Revenue at (617) 887-6367 or send a secure e-message through MassTaxConnect.</p> <p>The Commonwealth will continue to update the public on further developments and individuals are encouraged to consult both the Department of Public Health and the US Centers for Disease Control and Prevention websites for the most up to date information. The latest information and guidance regarding COVID-19 is always available at mass.gov/COVID19.”</p> <p>830 CMR 175M.8.1: Administration and Collection of Paid Family and Medical Leave Contributions (3/20/20)</p> <p>Status: Final Regulation; Promulgation date: March 20, 2020</p> <p>Tax type: Family and Medical Leave/Tax Administration</p> <p>Summary: This regulation describes the tax administration and collection rules under G.L. c. 62C as they apply to paid family and medical leave (“PFML”) contributions, which are considered taxes for administration and collection purposes. The PFML program is overseen by the Department of Family and Medical Leave. As of October 1, 2019, all employers and covered business entities have been required to remit PFML contributions on behalf of employees and certain self-employed individuals to the Department of Revenue.</p> <p>830 CMR 175M.8.1: Administration and Collection of Paid Family and Medical Leave Contributions (3/20/20)</p> <p>DATE: 03/20/2020</p> <p>ORGANIZATION: Massachusetts Department of Revenue</p> | <ul style="list-style-type: none"> To access your child support account, visit the CSE Case Manager. (Visit the CSE website for additional ways to make child support payments.) <p>We apologize for any inconvenience. Please use the online self-service options. ...”</p> <ul style="list-style-type: none"> The Probate Court is closed March 16th and 17th. The Child Support team is continuing to work with the Probate Court to develop a plan to handle child support cases. Get important updates from DOR as they happen. Just sign up with your email. <p>One-stop connection to DOR by phone or email.”</p> <p>Governor Baker issues a “stay-at-home” advisory this morning. Accounting services have been deemed essential. The language is below is from the full list is</p> <p>“Professional services (such as legal and accounting services) and payroll and employee benefit services, when necessary to assist in compliance with legally mandated activities and critical sector services or where failure to provide such services during the time of the order would result in significant prejudice”</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>REGULATORY AUTHORITY: Massachusetts General Laws</p> <p>OFFICIAL VERSION: Published by the Massachusetts Register</p> <p>830 CMR 62.6M.1: Community Investment Tax Credit (3/20/20)</p> <p>Status: Final Regulation; Promulgation date: March 20, 2020</p> <p>Tax type: Corporate Excise; Personal Income Tax</p> <p>Summary: This regulation explains the calculation of the community investment tax credit allowed for cash contributions to a community partner or community partnership fund. The credit is allowed to both chapter 62 and 63 taxpayers and is codified at G.L. c. 62, § 6M and c. 63, § 38EE. This regulation is being amended to reflect statutory changes to the credit’s total cumulative caps and effective dates and is consistent with changes made by the Department of Housing and Community Development to 760 CMR 68:00, Community Investment Grant and Tax Credit Program.</p> <p>DATE: 03/20/2020</p> <p>ORGANIZATION: Massachusetts Department of Revenue</p> <p>REGULATORY AUTHORITY: Massachusetts General Laws</p> <p>OFFICIAL VERSION: Published by the Massachusetts Register</p> <p>TIR 20-2: Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency (3/19/20)</p> <p>Relief for restaurant and hospitality sectors - waive penalties and interest for meals tax and occupancy tax March 20 – May 31.</p> <p>This Technical Information Release announces that the Department of Revenue will waive any late-file or late-pay penalties imposed under G.L. c. 62C, § 33 for returns and payments due during the period March</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>20, 2020 through May 31, 2020, for certain taxpayers with meals tax and room occupancy excise obligations.</p> <p>“This Technical Information Release (“TIR”) announces that the Department of Revenue (“Department”) will waive any late-file or late-pay penalties imposed under G.L. c. 62C, § 33 for returns and payments due during the period March 20, 2020 through May 31, 2020, for the following taxpayers:</p> <ul style="list-style-type: none"> • Vendors with meals tax return and payment obligations pursuant to G.L. c. 62C, § 16 that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 62C.16.2(7)¹ promulgated by the Department on March 19, 2020; and • Operators and intermediaries with room occupancy excise return and payment obligations pursuant to G.L. c. 62C, § 16 that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 64G.1.1(11)² promulgated by the Department on March 19, 2020. <p>This is a waiver of penalties only; statutory interest will continue to accrue. To be eligible for a penalty waiver, vendors, operators and intermediaries must file their returns and remit payments on or before June 20, 2020. The penalty waiver offered in this TIR is limited to the taxpayers and tax periods outlined above. Applications for waiver of penalties for sales tax other than sales tax on meals, or other circumstances not covered above, will be handled on a case-by-case basis based on reasonable cause. <i>See Administrative Procedure 633: Guidelines for the Waiver and Abatement of Penalties.</i>”</p> <p>830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (3/19/20)</p> <p>“Status: Emergency Regulation Promulgated 3/19/2020</p> <p>Tax Type: Sales (including Sales tax on meals) and Use Tax</p> <p>Summary: This emergency regulation amendment adds a new section (7) which suspends return filing and payment remittance obligations for certain vendors during the COVID-19 State of Emergency declared by the Governor. Specifically, the sales and use tax filing and payment schedule for vendors, whose cumulative sales and use tax liability in the 12-month period ending February 29, 2020 is less than \$150,000, shall be as follows. Returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, shall be suspended. All such returns and payments shall be due on June 20,</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>2020. This suspension does not apply to marijuana retailers as defined in M.G.L. c. 94G, § 1, marketplace facilitators or vendors selling motor vehicles. Such vendors shall continue to file returns and make payments in accordance with the rules set forth in 830 CMR 62C.16.2(3)-(6).”</p> <p>830 CMR 64G.1.1: Massachusetts Room Occupancy Excise (3/19/20)</p> <p>“Status: Emergency Regulation Promulgated 3/19/2020</p> <p>Tax Type: Room Occupancy Excise</p> <p>Summary: This emergency regulation amendment adds a new subsection (11)(g) which suspends return filing and payment remittance obligations for certain operators during the COVID-19 State of Emergency declared by the Governor. Specifically, the filing and payment schedule for operators, whose cumulative liability in the 12-month period ending February 29, 2020 is less than \$150,000, shall be as follows. Returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, shall be suspended. All such returns and payments, including any local option amounts, shall be due on June 20, 2020. This suspension does not apply to intermediaries. Intermediaries shall continue to file returns and make payments in accordance with the rules set forth in 830 CMR 64G.1.1(11).</p> <p>Massachusetts DOR webpage on COVID-19 (3/18/20)</p> <p>Massachusetts is waiving penalties, automatic 6 months, and will follow federal relief if any.</p> <p>“DOR is actively monitoring the latest developments regarding the COVID-19 coronavirus. Updated: March 18, 2020. ...DOR recognizes that our customers may need assistance with various tax, child support, and municipal obligations due to the impact of the coronavirus. We are here to help and taxpayers are advised of the following support tools and measures during this public health emergency:</p> <ul style="list-style-type: none"> • In many instances, taxpayers automatically receive at least six extra months to file their tax returns, as long as they satisfy certain tax payment requirements. See AP 604: Extensions of Time to File Tax Returns. • DOR may also waive penalties under certain circumstances if a taxpayer is late in paying their tax obligation and will work with impacted taxpayers to waive such penalties. See AP | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------|---|--|-------------------|
| | | <p>633: Guidelines for the Waiver and Abatement of Penalties.</p> <ul style="list-style-type: none"> In the event mail service is delayed, you can ensure that returns, payments and refunds are received if you elect to submit them or receive them by electronic means. In the event the Internal Revenue Service (IRS) issues tax relief to taxpayers with federal filing obligations, DOR is prepared to follow the IRS in offering similar relief for taxpayers with Massachusetts tax filing obligations.....” | |
| Michigan | <p>Governor Executive Order 2020-26 and Press Release (3/27/20)</p> <p>MI DOT Press Release and Notice (3/17/20 and 3/18/20)</p> <p>(July 15 – July 15 (individual) and July 30 (corporate) – MI – state and city individual income tax returns, July 30 – corporate income tax returns for state and city – includes first quarter estimated payments originally due April 15 (individual) and April 30 (corporate) are due July 15 (individual) and July 30 (corporate) – waives penalty and interest. Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020. An annual city income tax returns otherwise due on April 15, 2020 (individual) and April 30, 2020 (corporate), and any accompanying city income tax payment (including estimated city income tax extension payments due April 15 and April 30) due with the return, will instead be due on July 15, 2020 (individual) and July 30, 2020 (corporate) respectively. Any</p> | <p>Governor Executive Order 2020-26 and Press Release (3/27/20)</p> <p>Press Release (3/27/20)</p> <p>Governor Whitmer Signs Executive Order Changing City, State Income Tax Filing Deadlines to July 2020</p> <p>Governor Whitmer Signs Executive Order Changing City, State Income Tax Filing Deadlines to July 2020 <i>Taxpayers Must Submit State and City of Detroit Income Tax Returns, Payments by Midnight on July 15</i></p> <p>LANSING, Mich. – Today, Governor Gretchen Whitmer signed Executive Order 2020-26, which pushes all April 2020 state and city income tax filing deadlines in Michigan to July 2020, as a part of continued efforts to help Michiganders during the COVID-19 pandemic. Effective immediately, state of Michigan and city of Detroit income tax returns and payments due on April 15 are now due before midnight on July 15. Other state of Michigan cities with income taxes due on April 15 will now be due on July 15, while cities with income taxes due on April 30 will now be due on July 31.</p> <p>“Michiganders shouldn’t have to worry about filing their income taxes in the midst of a global pandemic,” said Governor Whitmer. “This executive order provides immediate income tax assistance to people as they continue to stay home and stay safe during this crisis. I will continue working around the clock to help our families and businesses get through this time.”</p> <p>The new filing and payment deadlines come after the Internal Revenue Service changed its deadline to July 15 to provide tax assistance due to the COVID-19 pandemic. For the benefit and convenience of taxpayers, both the beginning and end of the state of Michigan and city of Detroit income tax filing season are the same as the IRS.</p> <p>“Our priority is for you to focus on your health, safety and welfare during this emergency,” State Treasurer Rachael Eubanks said.</p> <p>“Taxpayers now have more time to file their state and city income taxes.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|--|-------------------|
| | <p>applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020.)</p> <p>(April 20 - small businesses scheduled to make their monthly sales, use and withholding tax payments on March 20 can postpone filing and payment requirements until April 20. Waive all penalties and interest for 30 days.)</p> | <p>However, if you are entitled to a refund, please don't wait to file your taxes so you can receive that refund.”</p> <p>State and city of Detroit individual income tax returns can be filed online or mailed through the U.S. Postal Service. Tax returns received after the July 15 deadline may face penalties and interest.</p> <p>“Keeping Detroiters safe and providing peace of mind is our top concern during this time,” said Dave Massaron, Detroit’s Chief Financial Officer. “We fully support this extension for the Detroit City income tax filing deadline and thank the Michigan Department of Treasury for implementing this change.”</p> <p>Taxpayers can go to www.mifastfile.org to learn about available options for e-filing for free or for a fee. Last year, more than 4.3 million Michigan taxpayers e-filed, which is 80% of state income tax filers. As a part of a partnership, the state Treasury Department has been processing city of Detroit income tax returns since the 2015 tax year. Taxpayers have the option to e-file their city of Detroit income tax return along with their state income tax return.</p> <p>Due to the COVID-19 pandemic and Gov. Gretchen Whitmer’s “Stay Home, Stay Safe” executive order, the state Treasury Department’s Individual Income Tax Information Hotline is currently not available. Online services are still available through the Treasury Self-Service website.</p> <p>To view Order 2020-26, click the link below:</p> <ul style="list-style-type: none"> • EO 2020-26” <p>Summary of Executive Order 2020-26 (from a member):</p> <p><u>“2019 Income Tax Returns and Balance Due</u></p> <p>Michigan conforms to the federal provisions for 2019 individual and fiduciary income tax returns normally due April 15. The tax return along with any balance due reported on the return are automatically extended to July 15, 2020. Likewise, corporate income tax returns due April 30 and related balances due are automatically extended to July 31, 2020.</p> <p>No extension has been provided to taxpayers that are still subject to the Michigan Business Tax. Taxpayers with certificated credits that previously opted into the MBT remain subject to the MBT through the final year of the credit.</p> <p>The Michigan Revenue Act requires the state to pay interest on refund claims starting 45 days after the later of the return due date or the date the return is filed. Based on the Executive Order, the return due date for determining interest is based on July 15, 2020 for returns that would normally be due April 15, 2020 and July 31, 2020 for returns that would</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>normally be due on April 30, 2020. Additionally, the 3% supplemental interest applicable under the Revenue Act for individual and fiduciary income tax refund claims issued 60 days or more after filing the claim will not apply to a 2019 income tax return for which the filing deadline was extended by the Executive Order.</p> <p><u>2020 Estimated Tax Payments</u> First quarter 2020 Michigan estimated income tax liability for all taxpayers are not due until July 15, 2020. No relief is currently provided for second quarter estimated tax payments, which are due June 15, 2020 for calendar year taxpayers.</p> <p><u>City Income Tax Relief</u> The Executive Order also extends the city income tax filing and payment requirements, including the first quarter estimated tax payment. For state administered city income tax (i.e., Detroit), the April 15 filing and payment due date is extended to July 15. For locally administered city income tax (i.e., all cities other than Detroit), the April 30 filing and payment due date is extended to July 31. Nothing needs to be filed with the state or cities to take advantage of these extensions.”</p> <p><u>EXECUTIVE ORDER</u> No. 2020-26</p> <p>“Extension of April 2020 Michigan income tax filing deadlines</p> <p>The novel coronavirus (COVID-19) is a respiratory disease that can result in serious illness or death. It is caused by a new strain of coronavirus not previously identified in humans and easily spread from person to person. There is currently no approved vaccine or antiviral treatment for this disease.</p> <p>On March 10, 2020, the Michigan Department of Health and Human Services identified the first two presumptive-positive cases of COVID-19 in Michigan. On that same day, I issued Executive Order 2020-4. This order declared a state of emergency across the state of Michigan under section 1 of article 5 of the Michigan Constitution of 1963, the Emergency Management Act, 1976 PA 390, as amended, MCL 30.401-.421, and the Emergency Powers of the Governor Act of 1945, 1945 PA 302, as amended, MCL 10.31-.33.</p> <p>The Emergency Management Act vests the governor with broad powers and duties to “cop[e] with dangers to this state or the people of this state presented by a disaster or emergency,” which the governor may implement through “executive orders, proclamations, and directives</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>having the force and effect of law.” MCL 30.403(1)-(2). Similarly, the Emergency Powers of the Governor Act of 1945 provides that, after declaring a state of emergency, “the governor may promulgate reasonable orders, rules, and regulations as he or she considers necessary to protect life and property or to bring the emergency situation within the affected area under control.” MCL 10.31(1).</p> <p>The COVID-19 pandemic has caused extreme disruption to the lives and livelihoods of all Michiganders. To protect the public health of this state and to provide essential relief to Michigan taxpayers during this unprecedented state of emergency, it is reasonable and necessary to temporarily suspend certain rules and procedures so as to automatically extend to July 2020 certain deadlines for filing and paying state and city income taxes in Michigan. This temporary relief comports with the filing and payment extensions the Internal Revenue Service has provided to federal taxpayers, and it will help Michiganders, as well as their state and local governments, focus their resources and efforts as fully as possible on the immediate and steep demands created by this pandemic.</p> <p>Acting under the Michigan Constitution of 1963 and Michigan law, I order the following:</p> <ol style="list-style-type: none"> 1. Strict compliance with rules and procedures under sections 315, 681, and 685 of the Income Tax Act of 1967 (“Income Tax Act”), 1967 PA 281, as amended, MCL 206.315, 206.681, and 206.685, is temporarily suspended so as to extend the deadline for all taxpayers required to file an annual state income tax return in April 2020, as follows: <ol style="list-style-type: none"> a. An annual state income tax return otherwise due on April 15, 2020 will instead be due on July 15, 2020. b. An annual state income tax return otherwise due on April 30, 2020 will instead be due on July 31, 2020. 2. Strict compliance with rules and procedures under sections 311 and 685 of the Income Tax Act, MCL 206.311 and 206.685, is temporarily suspended so as to extend the deadline for all taxpayers to pay state income taxes in connection with an annual state income tax return in April 2020, as follows: <ol style="list-style-type: none"> a. A state income tax payment otherwise due on April 15, 2020 will instead be due on July 15, 2020. | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>b. A state income tax payment otherwise due on April 30, 2020 will instead be due on July 31, 2020.</p> <p>3. Strict compliance with rules and procedures under sections 301(1) and 681(2) of the Income Tax Act, MCL 206.301(1) and 206.681(2), is temporarily suspended so as to extend until July 15, 2020 the deadline for all taxpayers required to pay estimated state income taxes that would otherwise be due on April 15, 2020.</p> <p>4. Strict compliance with rules and procedures under sections 24 and 27 of 1941 PA 122, as amended, MCL 205.24 and 205.27, is temporarily suspended so as to ensure that penalties and interest for failure to file a state income tax return or failure to pay state income taxes are aligned with the extensions set forth in sections 1 to 3 of this order. Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020.</p> <p>5. Strict compliance with rules and procedures under section 30 of 1941 PA 122, MCL 205.30, is temporarily suspended so as to clarify that interest at the rate provided in MCL 205.30(3) will be added to a refund for amounts paid for tax year 2019 beginning 45 days after the claim for the refund is filed or 45 days after the date by which a return must be filed under section 1 of this order, whichever is later. Additional interest under MCL 205.30(4) or (5) shall not apply to a 2019 income tax return for which the filing deadline was extended under section 1 of this order.</p> <p>6. Strict compliance with rules and procedures under sections 41, 43, and 64(1) of the City Income Tax Act, 1964 PA 284, as amended, MCL 141.641, 141.643, and 141.664(1), is temporarily suspended so as to extend the deadline for all taxpayers required to file an annual city income tax return in April 2020, as follows:</p> <p>a. An annual city income tax return otherwise due on April 15, 2020, and any accompanying city income tax payment due with the return, will instead be due on July 15, 2020.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>b. An annual city income tax return otherwise due on April 30, 2020, and any accompanying city income tax payment due with the return, will instead be due on July 31, 2020.</p> <p>7. Strict compliance with rules and procedures under section 64(2) of the City Income Tax Act, MCL 141.664(2), is temporarily suspended so as to extend the deadline for all taxpayers required to pay estimated city income tax extension payments in April 2020, as follows:</p> <p>a. An estimated city income tax extension payment otherwise due on April 15, 2020 will instead be due on July 15, 2020.</p> <p>b. An estimated city income tax extension payment otherwise due on April 30, 2020 will instead be due on July 31, 2020.</p> <p>8. Strict compliance with rules and procedures under sections 62 and 63 of the City Income Tax Act, MCL 141.662 and 141.663, is temporarily suspended so as to extend the deadline for all taxpayers required to pay estimated city income taxes in April 2020, as follows:</p> <p>a. An estimated city income tax payment otherwise due on April 15, 2020 will instead be due on July 15, 2020.</p> <p>b. An estimated city income tax payment otherwise due on April 30, 2020 will instead be due on July 31, 2020.</p> <p>9. Strict compliance with rules and procedures under sections 64 and 82 of the City Income Tax Act, MCL 141.664 and 141.682, is temporarily suspended so as to ensure that penalties and interest for failure to file a city income tax return or failure to pay city income taxes are aligned with the extensions set forth in sections 6 to 8 of this order. Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020.</p> <p>10. Strict compliance with rules and procedures under section 43 of the City Income Tax Act, MCL 141.643, is temporarily suspended so as to clarify that, except for a refund under MCL 141.661, interest at the rate established in MCL 205.30 will be added to a refund for an overpayment of taxes for tax year 2019 beginning 45 days after the claim for the refund is filed or 45 days after the date by which a return must be filed under section 6 of this order, whichever is later.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>11. The extensions in this order are automatic. Taxpayers do not need to file any additional forms or call the Michigan Department of Treasury to qualify.</p> <p>12. This order is effective immediately.”</p> <p>MI DOT Press Release and Notice (3/17/20 and 3/18/20)</p> <p>“Small businesses that have experienced disrupted operations due to the COVID-19 pandemic now have additional time to make their sales, use and withholding tax monthly payment, according to the Michigan Department of Treasury.</p> <p>Effective immediately, small businesses scheduled to make their monthly sales, use and withholding tax payments on March 20 can postpone filing and payment requirements until April 20. The state Treasury Department will waive all penalties and interest for 30 days.</p> <p>“The past week has been hard for small businesses owners across the state as we work to mitigate the spread of coronavirus,” Gov. Gretchen Whitmer said. “Allowing them more time to pay their monthly tax payments will help us provide some much-needed assistance. I will continue doing everything I can to ensure our small businesses have the support they need during this time. We will get through this together.”</p> <p>Specific information about Treasury providing tax assistance to small businesses due to COVID-19 can be found in SUW Penalty and Interest Waiver Notice.</p> <p>“Our small businesses are important drivers of Michigan’s economy,” State Treasurer Rachael Eubanks said. “This change will provide some help to businesses as they navigate their way through this state and national emergency.”</p> <p>The waiver is not available for accelerated sales, use or withholding tax filers. Businesses with questions should call the Treasury Business Tax Call Center at 517-636-6925.</p> <p>To learn more about Michigan’s taxes, go to www.michigan.gov/taxes or follow the state Treasury Department on Twitter at @MITreasury.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-----------|---|---|---|
| | | Information around this outbreak is changing rapidly. The latest information is available at Michigan.gov/Coronavirus and CDC.gov/Coronavirus .” | |
| Minnesota | <p>Minnesota DOR website (3/26/20)</p> <p>Minnesota Press Release on extended filing and payment to 7/15 (3/23/20)</p> <p>DOR Press Release Announcement on extending filing and payment until July 15 (3/23/20)</p> <p>Minnesota DOR COVID-19 response website (3/23/20)</p> <p>Minnesota DOR COVID-19 response website (3/18/20)</p> <p>(July 15 – filing and payment of the 2019 Minnesota Individual Income Tax without any penalty and interest. This does relief not include estimated taxes for 2020 due April 15, 2020, but it does include 2019 estimated taxes and extension tax payments for the 2019 tax year. It does not include Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes, though these taxpayers can receive an automatic filing extension. The Minnesota due date has not changed for Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes. However, under state law: corporations receive an automatic extension to file their Minnesota return to the later of 7 months after the due date or the date of any federal extension to file; S corporations, partnerships, and fiduciaries receive an automatic</p> | <p>Minnesota DOR website (3/26/20)</p> <p>“Our Response to COVID-19 As Minnesota responds to COVID-19, the Minnesota Department of Revenue remains open and ready to help with tax-related services. Refer to the sections below for updates and links to other information or resources.</p> <p>Contact Us We are available to help you by telephone and email. See our Contact Us page.</p> <p>Thank you for your understanding and patience as we move through this unique situation together.</p> <p>Income Tax Deadlines [-]</p> <p>We are providing additional time until July 15, 2020, for taxpayers to file and pay 2019 Minnesota Individual Income Tax without any penalty and interest. (Read our announcement.)</p> <p>This includes all estimated and other tax payments for tax year 2019 that would otherwise be due April 15, 2020. It does not include:</p> <ul style="list-style-type: none"> • Estimated tax payments for Minnesota income tax due April 15 for the 2020 tax year. • Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes, though these taxpayers can receive an automatic filing extension. See Business Tax Deadlines (below) for details. <p>The IRS extended the deadline for 2019 federal income tax returns, payments, and 2020 estimated payments to July 15, 2020, for individuals and businesses. (Go to IRS.gov for details.)</p> <p>We are analyzing how other taxes may be impacted and will communicate any additional changes by email and on our website.</p> <p>Why is the department offering more time to file and pay? As Minnesota responds to the COVID-19 situation, we are providing this grace period for 2019 taxes for those who need it. We encourage:</p> <ul style="list-style-type: none"> • Minnesotans who expect refunds to file as soon as they are ready. • Minnesotans who do not need extra time to file and pay to do so as soon as possible to help support our state's response to COVID-19. <p>What if I cannot file or pay by July 15, 2020?</p> <p>You may ask us to cancel or reduce penalties, additional tax, and interest for late filing or payment if you have a reasonable cause,</p> | <p>Minnesota DOR COVID-19 response website (3/17/20): “As Minnesota responds to COVID-19, we want to reassure you that the Minnesota Department of Revenue remains open and ready to help with tax-related services. Revenue's top priority is the health and safety of our customers and employees. That means that we are modifying some of the services we offer:</p> <ul style="list-style-type: none"> • We are following guidance from the Minnesota Department of Health to help limit the spread of COVID-19. • We still offer in-person meetings and walk-in services, but may modify them to allow more distance between people. • You can securely drop off tax returns and payments outside our St. Paul office without face-to-face interaction. Please put all materials in a sealed envelope. <p>Has the income tax deadline changed? No. At this time, federal and Minnesota individual income tax returns are due April 15, 2020. We continue to monitor actions by the IRS and will update this information as necessary. What if I cannot file and pay my taxes on time due to COVID-19? Please contact the department if you cannot file and pay on time due to COVID-19 illness or a related situation.</p> <p>You may ask us to abate (cancel) penalties and interest for late filing or payment if you have a reasonable cause. See Penalty Abatement Information for Individuals.</p> <p>Are free tax preparation services affected? Yes. To help slow the spread of COVID-19 in Minnesota, many free income tax preparation sites across the state are suspending their services. What if I plan to use a free tax preparation site? Contact the site to see if it's open and for updated hours of operation. View our site directory for locations, hours, and contact information. Check</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---|--|--|
| | <p>extension to file their state return to the date of any federal extension to file. The payment due date for these business returns has not changed. Taxpayers can request relief from late-filing or late-payment penalties and interest for reasonable cause, including emergency declarations by the president and governor due to COVID-19. See Abatement Information for Businesses.)</p> <p>(April 20 – extend payment of sales taxes - 30-day sales and use tax grace period for businesses, as identified in Executive Order 20-04, required to suspend or reduce services until March 27 – can pay sales taxes by April 20. Businesses need to file March return. Relief only for monthly filers. 30 day gambling tax payment grace period and a 60 day Minnesotacare tax filing extension for 3/16 return.)</p> <p>(Property taxes - consulting with counties about possible relief options for property taxes. First-half payments are due May 15, 2020. The department does not have authority to delay payments or abate (cancel or reduce) property taxes, which are collected by counties in Minnesota.)</p> | <p>including emergency declarations by the president and governor due to COVID-19. You may request this relief after we notify you of a penalty. See Penalty Abatement Information for Individuals. Business Taxes [-]</p> <p>Sales Tax Payment Extension for Eligible Businesses We are granting a 30-day Sales and Use Tax grace period for businesses required to suspend or reduce services under Executive Order 20-04. See Sales and Use Tax for details.</p> <p>Gambling Tax Payment Extension We are granting a 30-day grace period for Lawful Gambling Tax payments for organizations that request an extension for their March 20 payment. See Gambling Taxes for details.</p> <p>MinnesotaCare Tax Filing Extension We are granting a 60-day extension for MinnesotaCare tax returns for organizations that request an extension for their March 16 return. See MinnesotaCare Taxes for details.</p> <p>Business Income Taxes</p> <p>The Minnesota due date has not changed for Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes. However, under state law:</p> <ul style="list-style-type: none"> • C corporations receive an automatic extension to file their Minnesota return to the later of 7 months after the due date or the date of any federal extension to file. • S corporations, partnerships, and fiduciaries receive an automatic extension to file their state return to the date of any federal extension to file. <p>The payment due date has not changed. Taxpayers can request relief from late-filing or late-payment penalties and interest for reasonable cause, including emergency declarations by the president and governor due to COVID-19. See Abatement Information for Businesses.</p> <p>We are analyzing how other taxes may be impacted and will communicate any additional changes by email and on our website.</p> | <p>back periodically to see if your site’s hours have changed.</p> <p>Can I file my tax return online for free? You may be eligible to file your return electronically for free. View our list of providers to see if you qualify. <i>Who can I contact with questions?</i> If you have questions, call us at 651-556-3000 or 1-800-657-3666, or use our email form. Thank you for your understanding and patience as we move through this unique situation together.” (3/18/20)</p> <p>Minnesota DOR webpage (3/17/20): “Our St. Paul office is open and available for walk-in services. We ask that you stay home if you or anyone in your household have cold or flu-like symptoms. We are also available by telephone and email. For more information, see Our Response to COVID-19.”</p> <p>Legislature: According to both the House and the Senate website, from March 17 through April 14, floor sessions and committee hearings will be called when legislative leaders have agreed-upon legislation that needs to be acted upon.</p> |

Cigarette Stamp Orders by Shipping Only

Starting March 31, cigarette tax stamp orders will be shipped only. You will not be able to purchase or pick up stamps in-person. [See Cigarette Tax Stamps for details.](#)
[Property Tax \[-\]](#)

Property Tax Payments

We are consulting with counties about possible relief options for property taxes. First-half payments are due May 15, 2020. The department does not have authority to delay payments or abate (cancel or reduce) property taxes, which are collected by counties in Minnesota.

Local Board of Appeal and Equalization Meetings

We issued guidance to all property assessors on Local Board of Appeal and Equalization (LBAE) meetings. For details, [see our COVID-19 and LBAE Meetings memo.](#)
[In-Person Services \[-\]](#)

To ensure the health and safety of our customers and employees, we are modifying some of the services we offer:

- We are following [guidance from the Minnesota Department of Health](#) to help limit the spread of COVID-19.
- Our lobby remains open. We're providing self-service stations for:
 - Instructions and supplies for dropping off your returns and payments
 - Forms and instructions pickup
 - Informational handouts
- You can securely drop off tax returns and payments outside our St. Paul office without face-to-face interaction. Put all materials in a sealed envelope (available at the self-service kiosk in our lobby).

[Free Tax Preparation Services \[-\]](#)

To help slow the spread of COVID-19 in Minnesota, many [free income tax preparation sites](#) across the state are suspending their services.

What if I plan to use a free tax preparation site?

Contact the site to see if it's open and for updated hours of operation. [View our site directory for locations, hours, and contact information.](#) Check back periodically to see if your site's hours have changed.

Can I file my tax return online for free?

You may be eligible to electronically file your return for free. [View our list of providers to see if you qualify.](#)
[Tax or Debt Collection Relief \[-\]](#)

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>If you're experiencing financial hardship due to COVID-19 and are concerned about paying your tax debt or other agency debt, please contact us. We can discuss the available options to assist you.</p> <p>Relief Options Some options you may qualify for are:</p> <ul style="list-style-type: none"> • Suspension – we temporarily stop collection actions on your debt • Levy reduction – we reduce the amount of an existing wage, bank, or other levy • Lien subordination – we allow you to refinance your property if we hold a lien on it • Payment agreement – we allow you to pay your debt in installments over time • Compromise – we agree to settle your debt for a reduced amount <p>Learn more about debts, collection actions, and payment options.</p> <p>Financial Hardship We consider financial hardship the inability to pay for basic necessities. This may include:</p> <ul style="list-style-type: none"> • Electricity/Heat • Food • Medication • Rent/Mortgage • Water/Utilities • Previously issued payroll checks that you cannot honor <p>Watch this page for more information or contact us: Phone: 651-556-3003 or 1-800-657-3909 Fax: 651-556-5116 Email: mdor.collection@state.mn.us”</p> <p>Minnesota Press Release on extended filing and payment to 7/15 (3/23/20)</p> <p>“Additional Time to File and Pay Minnesota 2019 Individual Income Tax</p> <p>In line with the state’s continued peacetime emergency response to COVID-19, the Minnesota Department of Revenue has announced that taxpayers filing their annual Minnesota Individual Income Tax return for tax year 2019 now have until Wednesday, July 15, 2020, to file and make their payments without any penalties or interest.</p> <p>“Extending the individual tax filing deadline will provide much-needed relief to Minnesotans impacted by COVID-19,” said Governor Tim Walz. “As we work together to combat the spread of this virus, my</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>Administration will do everything we can to ease the burden on families across the state.”</p> <p>Both the IRS and Revenue will accept federal and state 2019 individual income tax returns and payments through July 15, 2020, without assessing penalties or interest.</p> <p>“As Minnesota responds to the COVID-19 situation, we are providing this filing and payment grace period for 2019 to those who need it,” said Revenue Commissioner Cynthia Bauerly. “We also encourage Minnesotans who do not need extra time to pay, to file and pay as soon as possible to do your part in providing on-going support to COVID-19 response across the state.”</p> <p>Minnesota is allowing additional time for making 2019 state individual income tax filings and payments to July 15, 2020, without any penalty and interest being applied. This includes estimated tax payments for individual income taxes due for the 2019 tax year.</p> <p>This grace period does not include estimated tax payments for individual income taxes due April 15, 2020, for the 2020 tax year.</p> <p>Revenue is analyzing how other tax types may be impacted by this announcement. Up-to-date information will be available <u>on the department’s COVID-19 website, including how to request abatements for penalty and interest for other taxes.</u></p> <p><i>Get the latest news and updates from the Minnesota Department of Revenue by following the department on Facebook and Twitter or by signing up for our email subscription list.</i></p> <p><u>DOR Press Release Announcement</u> on extending filing and payment until July 15 (3/23/20)</p> <p>Additional Time to File and Pay Minnesota 2019 Individual Income Tax Date of Release March 23, 2020 ST. PAUL, Minn. - In line with the state’s continued peacetime emergency response to COVID-19, the Minnesota Department of Revenue has announced that taxpayers filing their annual Minnesota Individual Income Tax return for tax year 2019 now have until Wednesday, July 15, 2020, to file and make their payments without any penalties or interest. “Extending the individual tax filing deadline will provide much-needed relief to Minnesotans impacted by COVID-19,” said Governor Tim</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>Walz. “As we work together to combat the spread of this virus, my Administration will do everything we can to ease the burden on families across the state.”</p> <p>Both the IRS and Revenue will accept federal and state 2019 individual income tax returns and payments through July 15, 2020, without assessing penalties or interest.</p> <p>“As Minnesota responds to the COVID-19 situation, we are providing this filing and payment grace period for 2019 to those who need it,” said Revenue Commissioner Cynthia Bauerly. “We also encourage Minnesotans who do not need extra time to pay, to file and pay as soon as possible to do your part in providing on-going support to COVID-19 response across the state.”</p> <p>Minnesota is allowing additional time for making 2019 state individual income tax filings and payments to July 15, 2020, without any penalty and interest being applied. This includes estimated tax payments for individual income taxes due for the 2019 tax year. This grace period does not include estimated tax payments for individual income taxes due April 15, 2020, for the 2020 tax year.</p> <p>Revenue is analyzing how other tax types may be impacted by this announcement. Up-to-date information will be available on the department’s COVID-19 website, including how to request abatements for penalty and interest for other taxes.</p> <p><i>Get the latest news and updates from the Minnesota Department of Revenue by following the department on Facebook and Twitter or by signing up for our email subscription list.</i></p> <p>Shane Delaney 651-556-6397 shane.m.delaney@state.mn.us</p> <p>Minnesota DOR COVID-19 response website (3/18/20)</p> <p>April 20 – extend payment of sales taxes - 30-day sales and use tax grace period for businesses required to suspend or reduce services until March 27 – can pay sales taxes by April 20. Businesses need to file March return. Relief only for monthly filers.</p> <p>“Sales Tax Payment Extension for Eligible Businesses We are granting a 30-day Sales and Use Tax grace period for businesses required to suspend or reduce services under Executive Order 20-04. See Sales and Use Tax for details.”</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------------|--|--|---|
| | | <p><i>“Has the income tax deadline changed?”</i></p> <p>No. At this time, federal and Minnesota individual income tax returns are due April 15, 2020. We continue to monitor actions by the IRS and will update this information as necessary.</p> <p>What if I cannot file and pay my taxes on time due to COVID-19?</p> <p>Please contact the department if you cannot file and pay on time due to COVID-19 illness or a related situation. You may ask us to abate (cancel) penalties and interest for late filing or payment if you have a reasonable cause. See Penalty Abatement Information for Individuals.”</p> | |
| Mississippi | <p>MS DOR Press Release on waive interest and penalties until end of pandemic (3/26/20)</p> <p>MS DOR Notice 2020-01(3/23/20)</p> <p>(May 15 – filing and payment relief for individual income tax and corporate income tax is extended until May 15, 2020. The first quarter 2020 estimated tax payment is also extended until May 15, 2020. Penalty and interest accrual has been suspended effective March 15, 2020 and will continue until the end of the national emergency – on all new assessments and all prior liabilities. Withholding tax payments for the month of April are extended until May 15, 2020. The extension does not apply to sales tax, use tax, or any other tax types, but the Department will not impose interest and penalty on any sales/use and local tax levies unpaid tax balance for the period covered by the presidentially declared national emergency. The Department will consider an extension of time to file and pay on a case-by-case basis. We will agree to abate penalty and</p> | <p>MS DOR Press Release on waive interest and penalties until end of pandemic (3/26/20)</p> <p>Mississippi Department of Revenue Response to Requests for Relief</p> <p>The Mississippi Department of Revenue is aware of the new pressures on the business community and state governments in responding to the COVID 19 pandemic. We are committed to doing what we can to help provide relief and certainty to our taxpayers.</p> <p>Extensions of Filing Deadlines</p> <p>While the federal government and many other states have postponed their income tax filing and payment deadlines to July 15, Mississippi has currently elected to move its filing deadline to May 15 in order to meet our statutory requirements of a balanced budget as of the fiscal year end, which is June 30. The Department issued this extension with legislative input and input from our governor’s office. We cannot move this deadline out past the fiscal year end without express direction from the legislature and the governor because this will create a \$500,000,000 deficit for the current fiscal year.</p> <p>The Commissioner has the authority, by statute, to extend all sales/ use and local tax levies by only one month without requiring the imposition of interest. As of this time, we have not extended the time to file returns; however, we are agreeing to delay the imposition of interest and penalty on any unpaid tax balance for the period covered by the presidentially declared national emergency.</p> | <p>MS DOR COVID-19 Response Webpage (3/23/19)</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|-------------------|
| | <p>interest on any audits closed during this period of national emergency and where the taxpayer agrees to settle the audit without appeal and pay the tax due. During the period of national emergency, Mississippi will not change withholding requirements for businesses based on the employee's temporary telework location. Mississippi residents are taxable on their total income, regardless of where they work. However, we will not impose any new withholding requirements on the employer. Mississippi will not use any changes in the employees temporary work locations due to the pandemic to impose nexus or alter apportionment of income for any business while temporary telework requirements are in place. We accept these appeals via electronic means now and believe that because we accept appeals through this manner there is no additional burden placed on a taxpayer to timely appeal. Additionally, there is no statutory provision to allow us to extend this deadline, which is currently 60 days for most actions of the agency.)</p> | <p>Property taxes are assessed and collected at the local government levels in Mississippi. The Department of Revenue does not have the authority to extend any of these deadlines.</p> <p>In addition, the Commissioner was granted approval to extend the following deadlines:</p> <ul style="list-style-type: none"> • Homestead Application Deadline –the homestead application deadline has been extended until May 1, 2020. • First Monday of April Tax Sale - the tax sale deadline has been extended to May 4, 2020, which is the first Monday of May for the following counties: Amite, Quitman, and Sunflower. • Personal Property Renditions – the due date for Personal Property Renditions furnished by taxpayers to the County Tax Assessor has been extended for thirty (30) days. They will be due on May 1, 2020. Since the due date is now May 1, 2020, the 10% increase in assessment penalty for failure to provide to Assessor will also be extended to May 1, 2020. • Real and Personal Property Land Rolls Deadline –the due date for Real and Personal Land Rolls furnished from County Tax Assessors to Boards of Supervisors has been extended for thirty (30) days. At the discretion of each county's board of supervisors, the extension is available, if needed. The land rolls could be due on the first Monday in August which will be on August 3, 2020. • Affordable Rental Housing Deadline –the due date for the owner of affordable rental housing to provide an accurate statement of the actual net operating income to the county tax assessor has been extended for fifteen (15) days. The statements will be due April 15, 2020. <p>Penalty and Interest Waiver</p> <p>Mississippi has taken the steps to suspend the accrual of interest and penalty on all new assessments and all prior liabilities. Penalty and interest accrual has been suspended effective March 15, 2020 and will continue until the end of the national emergency.</p> <p>Audits and Filing Requirements</p> <p>Our audit staff is continuing to work on open audits. We will take what steps we can to resolve issues to minimize any audit controversies. We will agree to abate penalty and interest on any audits closed during this period of national emergency and where the taxpayer agrees to</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>settle the audit without appeal and pay the tax due. We will work with taxpayers to extend deadlines for production of records and will commit to executing extensions where needed.</p> <p>During the period of national emergency, Mississippi will not change withholding requirements for businesses based on the employee’s temporary telework location. Mississippi residents are taxable on their total income, regardless of where they work. However, we will not impose any new withholding requirements on the employer. Mississippi will not use any changes in the employees temporary work locations due to the pandemic to impose nexus or alter apportionment of income for any business while temporary telework requirements are in place.</p> <p>Electronic Mail and Electronic Payments</p> <p>Mississippi will accept electronic document delivery, digital signatures, and electronic forms of payment. We are not aware of any requirements that a taxpayer must use certified mail in any response to this agency. Certainly, if this situation presents itself, we will accept anything received via regular mail. The Department will still be using certified mail where it is required to by statute. There are statutory deadlines for response times to appeal actions of this agency. We accept these appeals via electronic means now and believe that because we accept appeals through this manner there is no additional burden placed on a taxpayer to timely appeal. Additionally, there is no statutory provision to allow us to extend this deadline, which is currently 60 days for most actions of the agency.”</p> <p>MS DOR Notice 2020-01(3/23/20)</p> <p>“In consultation with Governor Tate Reeves and our legislative leadership, The Mississippi Department of Revenue is providing relief to individual and business taxpayers due to the COVID-19 pandemic.</p> <p>The deadline to file and pay the 2019 individual income tax and corporate income tax is extended until May 15, 2020.</p> <p>The first quarter 2020 estimated tax payment is also extended until May 15, 2020. Penalty and interest will not accrue on the extension period through May 15, 2020.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------|---|---|---|
| | | <p>Withholding tax payments for the month of April are extended until May 15, 2020.</p> <p>The extension does not apply to Sales Tax, Use Tax, or any other tax types. These returns should be filed and paid on the normal due date. The extension also does not apply to payments on prior liabilities. However, the Department will consider an extension of time to file and pay on a case-by-case basis. These requests should be directed to our customer service line at 601-923-7700.</p> <p>We recognize that our extension does not coincide with the federal extension. However, we cannot extend the deadlines beyond the fiscal year end of June 30. To do so would jeopardize the ability of our state leadership to balance the fiscal year budget.”</p> <p>MS DOR COVID-19 Response Webpage</p> | |
| Missouri | <p>Press Release – on extending filing and payment to 7/15 (3/21/20)</p> <p>(July 15 – filing and payment for individuals and corporations and trusts or estates income tax returns – automatic relief. April 15 estimated tax payments for individuals and corporations relief to July 15. Penalties and interest relief if pay and file return or request extension by July 15. Penalties and interest will begin to accrue on any remaining unpaid balances as of 7/16/20.)</p> <p>(July 15 - St. Louis Earnings Tax has been extended to July 15)</p> <p>(July 15 – Kansas City - extend the KC Earnings Tax due date to July 15)</p> | <p>Press Release – on extending filing and payment to 7/15 (3/21/20)</p> <p style="text-align: center;">“GOVERNOR PARSON PROTECTS MISSOURI’S MOST VULNERABLE CITIZENS AND WORKERS IMPACTED BY COVID-19</p> <hr/> <p>... FINANCIAL RELIEF FOR MISSOURI FAMILIES Providing peace of mind and financial security for Missouri workers and families moving forward as we combat COVID-19 is a top priority for Governor Parson. The Department of Revenue has contributed to our state’s response by easing the burden and short-term uncertainty facing our state. Mirroring the federal guidance issued by the Internal Revenue Service (IRS), the Missouri Department of Revenue (DOR) will provide special filing and payment relief to individuals and corporations:</p> <ul style="list-style-type: none"> • Filing deadline extended: The deadline to file income tax returns has been extended from April 15, 2020, to July 15, 2020. • Payment relief for individuals and corporations: Income tax payment deadlines for individual and corporate income returns with a due date of April 15, 2020, are extended until July 15, 2020. This payment relief applies to all individual income tax returns, income tax returns filed by C Corporations, and income tax returns filed by trusts or estates. The Department of Revenue will automatically provide this relief, so filers do not need to take any additional steps to qualify. | <p>Press Release (3/21/20)</p> <p>“To alleviate public congestion in local license offices, DOR has implemented automatic extensions for expiring driver licenses and motor vehicle registrations. These extensions are effective immediately:</p> <ul style="list-style-type: none"> • Vehicle owners with registrations or license plates expiring in March and April have been granted an automatic two-month extension. Owners will be able to continue operating their vehicles on Missouri roadways without penalty until they can apply for renewal. • The time frame in which a vehicle safety and emission inspection is valid for March and April license plate expirations has also been extended an additional 60 days. Applicants for title will not be assessed a late title penalty when visiting a license office, effective immediately; this waiver will continue through April 30, 2020. <p>Valid Missouri driver licenses, nondriver licenses and noncommercial instruction permits with original expiration dates of March 1, 2020, through April 30, 2020, have been granted an automatic 60-day extension: The approved extension does not waive the mandatory retesting requirement for persons who have allowed their license to expire for more than</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------------|--|---|--|
| | | <ul style="list-style-type: none"> • This relief for individuals and corporations will also include estimated tax payments for tax year 2020 that are due on April 15, 2020. • Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. Individuals and corporations that file their return or request an extension of time to file by July 15, 2020, will automatically avoid interest and penalties on the tax paid by July 15....” <p>St. Louis City Collector’s website noting the due date for St. Louis Earnings Tax has been extended to July 15 to match the state and federal due dates.</p> <p>Kansas City Mayor Lucas offered an ordinance that was adopted unanimously yesterday by the KC Council to extend the KC Earnings Tax due date in a similar manner to July 15.</p> | <p>184 days. Also, individuals who were provided notice to complete additional testing as part of a medical review program requirement may be granted an additional 60 days to comply with such requirements.”</p> |
| <p>Montana</p> | <p>News Release on extending filing and payment to 7/15 (3/20/20)</p> <p>Press Release on unemployment rules (3/17/20)</p> <p>(July 15 - extended filing and payment for individual income taxpayers to July 15, lenient in waiving penalties and interest associated with late tax payments, estimated tax payments for the first quarter extended to July 15. The due date for the second quarter remains July 15 at this time.)</p> | <p>News Release on extending filing and payment to 7/15 (3/20/20)</p> <p>“MONTANA – Governor Steve Bullock today extended the payment and filing deadlines for 2019 individual income taxpayers to July 15 in accordance with the new federal filing deadline.</p> <p>“Montanans across the state have been impacted by COVID-19 and extending the deadline gives taxpayers breathing room without having to worry about interest or penalties,” Governor Bullock said.</p> <p>“I encourage all Montanans who expect a refund to file as soon as they can to have additional income during this difficult time.</p> <p>Extending the state filing deadline is in line with an announcement from the IRS to extend its deadlines for federal income tax filing and payments to July 15.</p> <p>The Montana Department of Revenue will be lenient in waiving penalties and interest associated with late tax payments and the department will work with taxpayers on an individual basis.</p> <p>The deadline for those making estimated tax payments for the first quarter of 2020 has also been extended to July 15. The due date for the second quarter remains July 15 at this time.</p> <p>Press Release on unemployment rules (3/17/20)</p> <p>“Montana Changes Unemployment rules during Coronavirus</p> <p>Effective March 17, 2020 the Montana Department of Labor issues a rule change related to unemployment benefits some highlights. If a person is asked to leave work or not report due to the virus they are deemed to be laid off. A person is subject to a quarantine they are also deemed to be laid off.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------|---|---|--|
| | | <p>But what about the employer you ask? Employers are relieved of charges arising from COVID-19 layoff. The department may also extend the time to file wage reports and pay unemployment insurance contributions. If the department decides to take this action we will include it in a future message. You can read the entire rule change here.”</p> | |
| Nebraska | <p>Executive Order No. 20-06 (3/19/20)</p> <p>(July 15 – extend tax filing and payment deadline to July 15, 2020 for state income tax payments and estimated payments that were originally due on April 15, 2020. The Tax Commissioner may grant penalty or interest relief upon request depending on individual circumstances. To request relief, please complete and mail a Request for Abatement of Penalty, Form 21, or Request for Abatement of Interest, Form 21A, with an explanation of how you were impacted.)</p> | <p>Governor Press Release – (3/23/20)</p> <p>“Gov. Ricketts Announces Extended Tax Deadline, Overviews the State’s Continuity Plans</p> <p>Today, Governor Pete Ricketts announced that Nebraskans will have until July 15, 2020 to pay state income taxes. For Nebraskans impacted by COVID-19, this change will give them additional flexibility. Nebraskans who are not impacted by the virus should consider filing by the traditional April 15th date.</p> <p>Jason Jackson, Director of the Nebraska Department of Administrative Services, joined the Governor to provide an update on the State’s continuity plans. When possible, the State is allowing teammates greater flexibility to work remotely during the pandemic, while ensuring that Nebraskans continue to receive excellent service from all agencies.</p> <p>During today’s briefing, Gov. Ricketts also noted that it is National Agriculture Week. Throughout the week, he will highlight steps taken by ag producers and companies in Nebraska to serve the public during the COVID-19 outbreak.</p> <p>Todd Becker, President & CEO of Green Plains, joined the Governor to talk about his company’s work to provide essential supplies to Nebraskans. Green Plains, an ethanol producer, is donating industrial alcohol to the State for conversion into hand sanitizer. In turn, the State will supply the sanitizer to cities and counties that need it.</p> <p><u>ABOUT THE JULY 15, 2020 STATE INCOME TAX DEADLINE</u></p> <p>As a result of the COVID-19 pandemic and actions taken by national health authorities to limit the spread of the disease, the Internal Revenue Service (IRS) recently granted federal income tax relief to taxpayers. The IRS has automatically extended the tax filing and payment deadlines for federal income taxes from April 15, 2020 to July 15, 2020. The official release from the IRS can be found by clicking here.</p> | <p>Legislature: In light of growing concerns regarding the new coronavirus (COVID-19), the Legislature will not meet on Tuesday, March 17, and the session will remain adjourned until reconvened by the Speaker of the Legislature.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|--------|--------------------|--|--|
| | | <p>The State of Nebraska is providing this same income tax relief to state income taxpayers. The tax filing deadline will automatically be extended to July 15, 2020 for state income tax payments and estimated payments that were originally due on April 15, 2020. Nebraskans who are able to pay earlier are encouraged to do so to help the State manage its cash flow.</p> <p>For Nebraskans affected by the COVID-19 pandemic in ways that impair their ability to comply with their state tax obligations for taxes administered by the Nebraska Department of Revenue, the Tax Commissioner may grant penalty or interest relief depending on individual circumstances. To request relief, please complete and mail a <u>Request for Abatement of Penalty, Form 21</u>, or <u>Request for Abatement of Interest, Form 21A</u>, with an explanation of how you were impacted.</p> <p>Executive Order No. 20-06 (3/19/20) CORONAVIRUS- RELIEF FOR RESTAURANT & BAR OPERATIONS (3/19/20)</p> | |
| Nevada | (DOR fully closed) | | <p>Nevada Department of Revenue fully closed. Announcement (3/16/20): “Department of Taxation closed. Governor Sisolak has directed that all state agencies close state offices to the public as soon as possible. The Department of Taxation will be following suit and closing all our offices, Carson City, Reno, Henderson and Las Vegas, to the public at 5:00PM today, March 16, 2020. All taxpayers are advised to file and pay their taxes through the online portal, mail or via drop box at the Taxation offices. Again, all Taxation offices will be closed to the public.</p> <p>It is anticipated that mail and lock box services will be still available with potential interruptions. More guidance will be forth coming on this topic.</p> <p>The important work that the Department does, funds vital services to the state and local governments, there are essential functions of the Department and this does not mean that we stop our important work. The employees of the Department will also be assisting all taxpayers</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|---------------|--|--|---|
| | | | <p>with any questions or concerns they may have. Many of our employees have the ability to work from home and will continue to do so during this difficult time.</p> <p>Many taxpayer questions can be answered on the Departments FAQs page at: https://tax.nv.gov/FAQs/About Taxes FAQ s/.</p> <p>Please direct any additional questions you may have to the Call Center at (866) 962-3707. Specific taxpayer questions should be sent to CV19@tax.state.nv.us. PLEASE NOTE IN THE SUBJECT LINE “TAXPAYER QUESTION” TO ENSURE YOUR EMAIL WILL BE SENT TO THE APPROPRIATE AUTHORITY. We appreciate your flexibility as this situation remains fluid.”</p> |
| New Hampshire | <p>NH DOR Website Announcement (3/23/20)</p> <p>(April 15- no change in deadlines for business tax, interest and dividends tax, meals and rentals tax. If paid in full by April 15, can automatically extend 7 months NH business tax and dividends tax return.)</p> | <p>NH DOR Website Announcement (3/23/20)</p> <p>“April Tax Deadlines March 23, 2020</p> <p>At this time, the state of New Hampshire has not extended the deadline to file or pay the Business Tax (Business Profits Tax and Business Enterprise Tax), Interest & Dividends Tax, Meals & Rentals Tax, or any other tax administered by the New Hampshire Department of Revenue Administration (DRA).</p> <p>Tax Year 2019 Business Tax and Interest & Dividends Tax Returns are due on April 15, 2020. Taxpayers who have paid their tax in full by the return due date are entitled to an automatic 7-month extension of the time to file your New Hampshire Business Tax or Interest & Dividends Tax return. No extension form is required.</p> <p>First quarter estimate payments for calendar year Business Tax and Interest & Dividends taxpayers are also due on April 15, 2020.</p> <p>Meals & Rentals Tax returns and payments for the month of March are also due on April 15, 2020.</p> <p>The DRA continues to monitor the situation and will communicate any changes to New Hampshire’s tax filing or payment deadlines on our website.”</p> | <p>NHSCPA is working with the Governor’s office, legislature, and DOR on trying to get a filing and payment extension and interest and penalty relief. (3/24/20)</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|------------|--|--|--|
| New Jersey | | No decision has been made yet on the filing and payment date change. | <p>NJ DOT website: (3/20/20) “COVID-19 RELATED CLOSURES</p> <p>Beginning on March 18th and continuing at least through March 31st, all walk-in services at Division of Taxation regional and Trenton offices will be closed to the public as a precaution to safeguard public health. We anticipate reopening on April 1st.</p> <p>Call centers and email servicing remain operational for any inquiries. Please visit the “Contact Us” tab at the top right for various options or peruse our homepage for additional information.</p> <p>Please check back here for updates and announcements on reopenings.”</p> <p><i>Proposed legislation:</i> NJ A 3841 passed in NJ House and NJ Senate on 3/20. It has not yet been signed into law. It would (if enacted) automatically extend time to file and pay (annual and quarterly) state gross income tax or corporation business tax returns (due on or before April 15) if the IRS and federal government extends filing or payment due date (or both) for federal returns, provided, however, the extended due date will be no later than June 30. Press release (3/16/20)</p> |
| New Mexico | <p>NM TRD Bulletin and Press Release on filing and payment extension (3/20/20)</p> <p>(July 15 – extend filing and payment for personal, fiduciary, and corporate income tax returns and withholding tax and payments due between April 15 and July 15 and withholding tax returns and payments due between March 25 and July 25 may be submitted without penalty by July 25, 2020. Waive late-filing and late-payment</p> | <p>NM TRD Bulletin (Rev. 3/25/20) and Press Release (3/20/20)</p> <p>NM TRD Bulletin (Rev. 3/25/20)</p> <p>“Tax Relief for COVID--19: Extension of Time to File and Pay New Mexico Taxes (Revised per IRS Notice 2020-18)</p> <p>The New Mexico Taxation and Revenue Department (TRD) has announced that New Mexico taxpayers qualify for extended return and payment deadlines due to the Coronavirus Disease 2019 (COVID-19) pandemic (emergency declaration) by the Federal Government and the COVID-19 statewide public health emergency declaration (Executive Order 2020-004) by the Governor of New Mexico Michelle Lujan Grisham. These extensions affect personal</p> | <p>Press Release (3/26/20)</p> <p>“MVD closes field offices statewide</p> <p>For the safety of the public and to help halt the spread of the COVID-19 virus, all MVD offices around the state will be closed effective immediately and until further notice.</p> <p>MVD offices have been open on an appointment-only basis since March 16. Appointments were only being scheduled on services that could not be obtained online. Previously scheduled</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|---|
| | <p>penalties. Not waive interest. Personal, fiduciary, and corporate income tax returns, return payments, and estimated payments, with a filing or payment due date of April 15th are postponed to July 15th, 2020.)</p> | <p>income tax, fiduciary income tax, corporate income tax, and withholding tax.</p> <p>On March 20th, 2020, Secretary Stephanie Schardin Clarke authorized extensions for payment of personal, fiduciary, and corporate income tax, as well as withholding tax, with her authority under Section 7-1-13 NMSA 1978. On March 21st, the Internal Revenue Service (IRS) issued a press release (IR-2020-58) and guidance (Notice 2020-18) automatically postponing the federal filing due dates for personal, fiduciary, and corporate income tax. For more information on IRS extensions click here.</p> <p>The New Mexico extensions and postponed due dates are as follows:</p> <ul style="list-style-type: none"> • Personal, fiduciary, and corporate income tax returns, return payments, and estimated payments, with a filing or payment due date of April 15th are postponed to July 15th, 2020. TRD will not assess penalty or interest if such tax due is paid in full no later than July 15th, 2020 due to the federal postponement. • Personal, fiduciary, and corporate income estimated payments due between April 16th and July 14th, 2020 may be submitted without penalty no later than July 15th, 2020. However, interest will be due on payments made after their original due date because TRD and the Secretary have no authority under Section 7-1-13 NMSA 1978 to waive interest otherwise due. • The withholding tax payment extension includes withholding reported and paid using the combined reporting system (CRS). Withholding being reported and associated payments due between March 25th, 2020 and July 25th, 2020 may be submitted without penalty no later than July 25th, 2020. However, interest will be due on payments made after March 25th, 2020 because TRD and the Secretary have no authority under Section 7-1-13 NMSA 1978 to waive interest otherwise due. <p>The extensions do not apply to gross receipts tax, governmental gross receipts tax, compensating tax, leased vehicle gross receipt receipts, leased vehicle surcharge (reported using CRS), or any other tax program that is not listed above.</p> <p>Affected taxpayers do not have to call or write in to TRD. Currently, TRD is working on making system changes to reflect these extensions. If</p> | <p>appointments will be postponed, and MVD staff will be contacting affected customers.</p> <p>“We understand this will be difficult on customers and we will make every effort to assist customers with emergency needs throughout this closure. Keeping New Mexico safe must be everyone’s first priority right now,” said Taxation and Revenue Secretary Stephanie Schardin Clarke. “We are looking into what we can do to ensure that anyone whose license or vehicle registration expires through no fault of their own during the closure is not penalized.”</p> <p>Privately operated MVD businesses were ordered to close Tuesday along with other non-essential businesses.</p> <p>Many transactions can be conducted at mvdonline.com, including renewing vehicle registrations, renewing driver’s licenses (except for first-time Real ID licenses), updating insurance or address information, renewing disability placards, paying driving citations and more. To access online services, use the “online services” pull-down menu at mvdonline.com and choose “eservices”.</p> <p>The U.S. Department of Homeland Security this week postponed the requirement for Real ID credentials to board commercial aircraft or enter certain federal facilities until Oct. 1, 2021. That means New Mexicans who need a Real ID compliant license for federal purposes now have an extra year to obtain one.</p> <p>The MVD Call Center will remain operational and can be reached at - 1-888-683-4636.”</p> <p>PRIOR Press Release (3/17/20) - TRD district offices open by appointment only</p> <p>Press Release (3/15/20) - MVD offices to operate by appointment only.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | <p>you receive a letter in the mail regarding these taxes for the periods listed above, please feel free to write to TRD or disregard the letter.</p> <p>Please note, if you are able and would like to pay and file your New Mexico returns you can file and pay free of charge through TRD’s Taxpayer Access Point (TAP). If you have filed a return and you are due a refund, the Department is processing those returns and refunds. You can check your refund status through TAP. TAP is available here: https://tap.state.nm.us/Tap/_/</p> <p>In addition, all relief workers affiliated with a recognized government or philanthropic organization assisting in the relief activities New Mexico may be entitled to additional relief per Section 7-1-83 NMSA 1978. Visit the Department’s web site at http://www.tax.newmexico.gov for forms and instructions. ...</p> <p>Press Release on filing and payment extension (3/20/20)</p> <p>New Mexico extends income and payroll tax deadlines</p> <p>Gov. Michelle Lujan Grisham and Taxation and Revenue Department Secretary Stephanie Schardin Clarke announced Friday that New Mexicans will have an extra 90 days to file and pay their 2019 personal income taxes in recognition of the economic hardships many are facing as a result of the COVID-19 pandemic. Taxpayers will have until July 15 to file and pay any taxes due.</p> <p>The deadline for 2019 corporate income taxes also will be extended until July 15. In addition, the state is extending deadlines for employers to remit withholding taxes. Taken together, these actions comprise hundreds of millions of dollars of immediate fiscal support to New Mexico’s economy.</p> <p>“The unprecedented public health crisis caused by COVID-19 is also causing great financial hardship for New Mexico residents and small businesses,” said Governor Michelle Lujan Grisham. “These actions represent one piece of our overall efforts to support our businesses and families during this emergency.”</p> <p>Taxpayers who elect to take advantage of the income tax extensions will not be assessed penalties as long as payment is received by July 15, 2020. Under New Mexico law, however, interest will accrue on any unpaid balances from April 15 forward.</p> | <p>NM TRD Bulletin (Rev. 3/25/20)</p> <p>“All TRD district offices are currently open on an appointment-only basis as part of the State’s efforts to limit inperson contact in response to the COVID-19 public health emergency. Appointments at district offices can be made through the following numbers:</p> <p>Santa Fe District: 505-827-0920 Albuquerque District: 505-841-6262 Roswell District: 575-627-2900 Las Cruces District: 575-528-6140 Farmington District: 505-599-9701 Compliance Bureau: QRU – 505-470-3462</p> <p>ALBUQUERQUE Taxation and Revenue Department 5301 Central NE P.O. Box 8485 Albuquerque, NM 87198-8485</p> <p>SANTA FE Taxation and Revenue Department Manuel Lujan Sr. Bldg. 1200 S. St. Francis Dr. P.O. Box 5374 Santa Fe, NM 87502-5374</p> <p>FARMINGTON Taxation and Revenue Department 3501 E. Main St., Suite N P.O. Box 479 Farmington, NM 87499-0479</p> <p>LAS CRUCES Taxation and Revenue Department 2540 S. El Paseo Bldg. #2 P.O. Box 607 Las Cruces, NM 88004-0607</p> <p>ROSWELL Taxation and Revenue Department 400 Pennsylvania Ave., Suite 200 P.O. Box 1557 Roswell, NM 88202-1557</p> <p>Call Center: 1-866-285-2996</p> <p>General Information. FYIs and Bulletins present general information with a minimum of technical language. All FYIs and Bulletins may be obtained without charge from all local tax offices, the Tax Information and Policy Office in Santa Fe and the Department’s Internet site.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-----------------------|---|--|--|
| | | <p>Withholding tax is withheld from employee wages and remitted to the state each month. Under today’s action, withholding taxes normally due on the 25th of March, April, May and June will now be due on July 25.</p> <p>The state will waive any penalties for withholding taxes not remitted during the grace period. However, under state law, interest will accrue from the original due date. The governor expressed support for waiving or refunding any interest owed by taxpayers taking advantage of the extensions announced today.</p> <p>The extension is intended to ease the cash flow problems many businesses face as a result of closures or reduced customer traffic and may prevent some businesses from laying off employees.</p> <p>“We understand that this unprecedented public health emergency is placing enormous financial strain on many residents and businesses. These tax extensions will allow individuals and businesses in New Mexico to keep more money in their pockets for the next three months and to better weather this storm,” said Taxation and Revenue Secretary Stephanie Schardin Clarke.</p> <p>The Department also is assigning extra staff to help process income tax returns to expedite the payment of any refunds due to taxpayers who have already filed.</p> <p>Anyone who has filed a return and is due a refund can check the status of that refund through the Taxpayer Access Point (TAP) at tax.newmexico.gov.</p> <p>Taxpayers are encouraged to file electronically or through the TAP system, if possible, to expedite their returns. Paper returns are still being accepted but will take longer to process.”</p> | <p>This information is as accurate as possible at time of publication. Subsequent legislation, new state regulations and case law may affect its accuracy. For the latest information please check the Taxation and Revenue Department’s web site at www.tax.newmexico.gov.</p> <p>This publication provides instructions or general information to the taxpayer. It does not constitute a regulation or ruling as defined under Section 7-1-60, New Mexico Statutes Annotated, 1978. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this Bulletin.”</p> |
| New York (and NYC) | <p>NY State Department of Taxation and Finance N-20-2 – March 2020 (3/30/20)</p> <p>NYS DTF Covid-19 response website 3/30/20</p> <p>NYS DTF Bulletin 3/29/20</p> | <p>NY State Department of Taxation and Finance N-20-2– March 2020 (3/30/20)</p> <p>“Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19</p> <p>On March 7, 2020, Governor Andrew M. Cuomo declared a State Disaster Emergency for all of New York State due to the impact of the novel coronavirus, COVID-19 outbreak.</p> | <p>NYSCPA letter requesting waiving wet signature requirement for e-file authorization (3/24/20)</p> <p>“On behalf of the New York State Society of Certified Public Accountants (NYSSCPA), an organization representing more than 24,000 CPAs in public practice, business, government and education, we applaud your leadership in this unprecedented time. Your efforts to combat the</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|--|
| | <p>NYS DTF Website 3/30/20</p> <p>Executive Order No. 202.12 (3/28/20)</p> <p>Governor Press Release on abate interest for 60 days for sales and use taxes (3/20/20)</p> <p>NY Dept of Revenue and Taxation website (3/20/20)</p> <p>Notice 2020-01 on abatement of penalties and interest for sales and use tax due 3/20 and paid within 60 days of due date (3/20)</p> <p>FEMA website on NY disaster declaration (3/20/20)</p> <p>Governor Executive Order (3/20/20)</p> <p>NYS Department of Taxation and Finance Coronavirus Response Website (3/16/20)</p> <p>NYC DOF FINANCE MEMORANDUM 20-2 (3/19/20)</p> <p>(July 15 – extended filing and payment until July 15, 2020, for New York State personal income tax and corporation tax returns and fiduciaries (estates and trusts) originally due on April 15, 2020. Waives interest and penalties. Taxpayers can defer all related tax payments (including installments of estimated taxes for the 2020 tax year, due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. If you are unable to file your</p> | <p>The Governor has subsequently issued Executive Order No. 202.12 authorizing the Commissioner to provide relief from certain tax filing and payment deadlines. Accordingly, the Commissioner has extended the April 15, 2020, due date to July 15, 2020, for New York State personal income tax and corporation tax returns originally due on April 15, 2020.</p> <p>Except as specified below, this extension applies to returns for individuals, fiduciaries (estate and trusts), and corporations taxable under Tax Law Articles 9, 9-A and 33. In addition, the Commissioner is allowing taxpayers to defer all related tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed.</p> <p>Taxpayers do not need to file any additional forms or call the Tax Department to request or apply for this relief. The returns due on April 15, 2020, will automatically be granted the filing and payment deadline extension and relief from penalties and interest. Taxpayers who are due a refund are urged to file as soon as possible.</p> <ul style="list-style-type: none"> • 2019 returns due on April 15, 2020, and related payments of tax or installments of tax, including installments of estimated taxes for the 2020 tax year, will not be subject to any failure to file, failure to pay, late payment, or underpayment penalties, or interest if filed and paid by July 15, 2020. • If you are unable to file your 2019 return by July 15, 2020, you can request an automatic extension to file your return. Your return will be due on October 15, 2020,¹ if the extension request is filed by July 15, 2020, and you properly estimate and pay your 2019 tax liability with your extension request. • Interest, penalties, and additions to tax with respect to such extended tax filings and payments will begin to accrue on July 16, 2020. • If you already have filed your 2019 return and scheduled your direct debit payment, your direct debit payment will not be automatically rescheduled to occur on July 15, 2020. You must cancel and schedule a new direct debit payment. For detailed instructions on canceling and scheduling direct debit payments, see our website at www.tax.ny.gov (search: COVID). <p>¹ Fiduciary income tax returns are due September 30, 2020, for calendar-year taxpayers who request an automatic extension to file by July 15, 2020.</p> | <p>spread of the novel coronavirus (COVID-19) have been truly inspiring and have provided a sense of calm and reassurance to all New Yorkers and the country as a whole. We are especially grateful for your recent announcement extending the deadline to file New York State income tax returns until July 15. This action will help New Yorkers who are facing hardship.</p> <p>We write today to raise a critical issue the accounting profession is facing in relation to the novel coronavirus (COVID-19) – the requirement for tax preparers to obtain a “wet signature” when filing a New York State tax return on behalf of a client – and ask for your assistance.</p> <p>By way of background, under New York State law and applicable regulations, all tax filers are able to use an electronic signature to file their own New York State tax returns. Tax preparers filing New York State tax returns on behalf of clients, however, may not utilize an electronic signature on an efile authorization form – they must obtain a “wet signature” from their client instead. New York State regulation does set forth a process known as a “Business Analysis/Risk Assessment” that can be undertaken by the New York State Department of Taxation and Finance (NYS DTF) to authorize electronic signatures on e-file authorization forms, but, to date, this process has not been completed.</p> <p>Earlier this week, in order to slow the current pandemic, New York State was put on PAUSE. Nonessential businesses are closed, gatherings of any size for any reason are cancelled, and all New Yorkers are directed to practice social distancing – by staying home and keeping six feet of space from others when in public. We believe the expanded use of electronic signatures on e-file authorizations forms this tax season could provide an immediate and additional safeguard to mitigate the spread of the novel coronavirus (COVID-19).</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---|---|--|
| | <p>2019 return by July 15, 2020, you can request an automatic extension to file your return. The personal and corporate return will be due on October 15, 2020 (and the fiduciary income tax return will be due September 30, if the extension request is filed by July 15, 2020, and you properly estimate and pay your 2019 tax liability with your extension request. No extension is provided in this notice for the payment or deposit of any other type of state tax, or for the filing of any state information return. Remittance of income tax withheld by employers required to be made using Form NYS-1, Return of Tax Withheld, must be made on time.)</p> <p>(NYC – April 25 - waive penalties for late filing, late payment, and underpayment penalties for business and excise taxes due between 3/16/20 and 4/25/20 – can <i>request</i> waiver of penalties on late filed extension or return or separate request. Interest is not waived – from the original due date.)</p> | <p>Exceptions</p> <ul style="list-style-type: none"> • No extension is provided in this notice for the payment or deposit of any other type of state tax, or for the filing of any state information return. • Remittance of income tax withheld by employers required to be made using Form NYS-1, Return of Tax Withheld, must be made on time. <p>Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.”</p> <p>NYS DTF Bulletin 3/29/20</p> <p>N-20-2, Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19</p> <p>Governor Cuomo has issued an executive order authorizing the Commissioner to provide relief from certain tax filing and payment deadlines.</p> <p>Accordingly, the Commissioner has extended the April 15, 2020 due date to July 15, 2020, for New York State personal income tax and corporation tax returns originally due on April 15, 2020. In addition, the Commissioner is allowing taxpayers to defer all related tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed.</p> <p>To view the guidance issued, visit N-20-2, Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19.</p> <p>For additional information, visit Tax Department response to novel coronavirus (COVID-19).</p> <p>Executive Order No. 202.12 (3/28/20)</p> <p>“...Paragraph 28 of section 171 of the Tax Law, to the extent it limits the allowable period that the Tax Commissioner can disregard when a disaster emergency has been declared, in order to authorize the Tax</p> | <p>We are, therefore, respectfully requesting that you consider invoking your authority pursuant to Section 29-a of Article 2-B of the Executive Law to suspend/modify the requirement that tax preparers must obtain a “wet signature” on an e-file authorization form when filing a New York State tax return on behalf of a client. Temporarily granting this relief would go a long way in ensuring certified public accountants – essential workers - and their loved ones remain healthy and out of harm’s way during this pandemic. It will also facilitate revenue reaching the state in a more timely manner.</p> <p>The NYSSCPA looks forward to continuing working with you and your administration and stands ready to provide any and all assistance to the State of New York during this uncertain time. Thank you for your attention to this matter.”</p> <p>NY Dept of Finance and Taxation Coronavirus response webpage</p> <p>Accounting deemed essential services in the state. (3/22/20)</p> <p>NYS Department of Taxation and Finance Coronavirus Response Website (3/16/20)</p> <p>“The New York State Tax Department, along with the Governor’s office and other agencies throughout the state, is responding to the spread of coronavirus (COVID-19) with information for those affected. We will update this page as new information becomes available.</p> <p>We know your first priority is to keep your family safe and well. It’s our first priority too. If you have questions including which counties are currently affected, how to protect yourself, or where to be tested, visit the New York State Department of Health website at Novel Coronavirus (COVID-19) New York State is</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | <p>Commissioner to disregard a period or more than 90 days* but not more than 100 days....”</p> <p>NYSDTF Website 3/30/20</p> <p>“Tax relief for New Yorkers impacted by COVID-19 Update: The Tax Department has extended the due date for New York State personal income tax and corporation tax returns originally due on April 15, 2020, to July 15, 2020.”</p> <p>NYSDTF Covid-19 response website 3/30/20</p> <p>Are you extending deadlines to file or pay? Individuals, fiduciaries, and corporations New York State personal income tax and corporation tax returns originally due on April 15, 2020, have been extended to July 15, 2020. In addition, all related tax payments due on April 15, 2020, may be deferred to July 15, 2020, without penalties and interest, regardless of the amount owed. For guidance, see N-20-2, Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19.</p> <p>Sales tax vendors Sales tax payments and returns were due March 20, 2020; however, penalty and interest may be waived for quarterly and annual filers who were unable to file or pay on time due to COVID-19. See Tax relief for quarterly and annual sales tax vendors affected by COVID-19 to request relief from penalty and interest. For guidance, see N-20-1, Announcement Regarding the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19.</p> <p>Will there be relief for penalties and interest? Individuals, fiduciaries, and corporations New York State personal income tax and corporation tax returns originally due on April 15, 2020, have been extended to July 15, 2020. In addition, all related tax payments due on April 15, 2020, may be deferred to July 15, 2020, without penalties and interest, regardless of the amount owed. For guidance, see N-20-2, Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19.</p> <p>Sales tax vendors Sales tax payments and returns were due March 20, 2020; however, penalty and interest may be waived for quarterly and annual filers who</p> | <p>Ready. It’s linked to in the banner at the top of every New York State agency website. We also understand many of you have concerns about your income tax or other tax returns. We're listening and taking steps to help. Other agencies are also providing assistance and we’re linking to those at the bottom of this page.</p> <p>These are the questions we’re hearing from you together with our response. If you don’t see your question below, please ask us using our Taxpayer Experience survey. We will add general questions and answers here. As always, if you need immediate assistance with a tax question, please contact us.</p> <p>Questions and answers Will my refund be delayed? Unless we need to ask you for additional information to verify what you submitted on your return, we do not anticipate processing delays.</p> <p>Will the call center be open? Yes, our call center will remain open. We are very proud of our call center representatives and their ability to continue to assist no matter what comes their way. One way we assist during events like this is to provide telephone support for those who need help or information about COVID-19. Tax Department employees provided critical assistance around the clock during 9/11, Hurricane Irene, and Superstorm Sandy and they're here for you now. There may be extended time on hold if you need to call us and we greatly appreciate your patience. Here's how you can help reduce calls but still get the information you need in most cases:</p> <ul style="list-style-type: none"> • Check your refund status online or by calling our automated phone system; you'll reduce hold times overall, including for those calling with urgent questions about COVID-19. • Look for answers online whenever possible before you call. Tip: We've |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|---|
| | | <p>were unable to file or pay on time due to COVID-19. See Tax relief for quarterly and annual sales tax vendors affected by COVID-19 to request relief from penalty and interest.</p> <p>For guidance, see N-20-1, Announcement Regarding the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Co</p> <p>Can I cancel and reschedule a payment due with a return or extension, or an estimated tax payment?</p> <p>If you already scheduled your return, extension, or estimated tax payment due on April 15, 2020, your direct debit payment will not be automatically rescheduled to occur on July 15, 2020. You must cancel and schedule a new direct debit payment.</p> <p>To cancel a payment scheduled to be withdrawn from your bank account on a future date, you must submit your request to cancel the scheduled payment at least two business days before the scheduled settlement date. Use <i>View and cancel scheduled payments</i> in your Online Services account to cancel the payment.</p> <p>To schedule a new payment for a later date, see How to submit a payment using your Online Services account.</p> <p>If you don't have an Online Services account, see Create account. If you need assistance creating an account or would prefer to cancel your scheduled direct debit payment by phone, please call 518-485-7884 to speak with a representative.</p> <p>Can I cancel a scheduled payment related to an existing bill?</p> <p>If you have been directly impacted by the novel coronavirus (COVID-19) outbreak and you are unable to make your regularly scheduled payments to the Tax Department, please contact us at 518-457-5434 during regular business hours—Monday through Friday, 8:30 a.m.–4:30 p.m. For faster service, please have your Social Security number or employer identification number (EIN) available when you call.</p> <p>Our representatives can assist you with the following payment issues related to existing bills:</p> <ul style="list-style-type: none"> • installment payment agreement (IPA) payments, • income execution payments, and • other collection-related matters.” <p>Governor’s statement – (3/26/20)</p> <p>“New York State’s income tax filing deadline is delayed until July 15, 2020. Because New York State requires electronic filing, the date for filing state personal income taxes automatically travels with the federal filing date, which is now July 15. Further guidelines will be released soon.”</p> | <p>added Top Recommendations for the most commonly searched information on our website. If you don't see what you need, try the <i>Search Tax</i> box at the top right corner of our webpages.</p> <ul style="list-style-type: none"> • Let us know on social media if you have a general question. Our team will point you in the right direction with the links you need. We're on Facebook, Twitter, and YouTube. <p>Are you extending filing deadlines?</p> <p>At this time, the New York State Tax Department has not extended the deadline to file personal income tax or other tax returns. We will update this page if new information becomes available.</p> <p>The FSA sites are closing. Where can I find help with filing?</p> <p>We are adding resources to help you choose and use free filing software that meets your needs. For everything you'll need, see our Filing Season Resource Center.</p> <p>Resources</p> <ul style="list-style-type: none"> • New York State Department of Health: Novel Coronavirus (COVID-19) New York State is Ready • IRS: Coronavirus tax relief • New York State Office of the Attorney General: Guidance on Coronavirus Resources and Warnings about Consumer Scams” <p>Legislature: For purposes of efficiency and the public health and safety of members and staff, the session will be postponed until later this week, possibly Wednesday.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p data-bbox="709 170 1377 224">New York State Deadline Moved to July 15 – Governor News Conference (minute 43)</p> <p data-bbox="709 261 1360 285">Articles on Governor and State Budget Director comments –</p> <p data-bbox="709 323 1482 440">“New York will follow the IRS in waiving penalties and interest for late tax returns and payments filed by July 15, Robert F. Mujica, the state budget director, said Friday at a news conference with Gov. Andrew M. Cuomo (D).</p> <p data-bbox="709 477 1461 561">The state will also waive penalties and interest on sales tax collections due Friday from businesses, Mujica said. The sales tax deadline will stand, but penalties and interest won’t be charged.</p> <p data-bbox="709 599 1493 776">The sales tax action was welcomed by state Sen. James Skoufis (D), who led a group of 31 lawmakers pressing for it, as well as Greg Biryła, state director of the National Federation of Independent Business. “Small businesses need flexibility in the immediate term and will need structural support and reform throughout this crisis to survive and eventually thrive,” Biryła said in a statement.</p> <p data-bbox="709 813 1493 930">Revenue delays stemming from the payments deadline extension further complicate the state budget outlook, as the clock continues to tick toward the April 1 due date for legislative action on the \$178 billion plan that Cuomo proposed in January.” (Bloomberg Tax, 3/20/20)</p> <p data-bbox="709 967 1482 1052">“New York state’s income tax filing deadline is being moved to July 15 to comply with the federal government’s decision to push back the traditional filing date due to the coronavirus outbreak.</p> <p data-bbox="709 1057 1482 1141">“The (state) deadline is the federal deadline,” Gov. Andrew Cuomo’s Budget Director Robert Mujica said during a news conference Friday on the ongoing corona virus response.” (per Times Union, 3/20/20)</p> <p data-bbox="709 1179 1482 1263">“Following on the federal announcement, New York State announced it, too, is extending the tax filing deadline to July 15 along with federal deadline.” (per Ontown media, 3/20/20)</p> <p data-bbox="709 1300 1482 1354">“We are tied to the federal deadline so our deadline will move to the end of July.”</p> <p data-bbox="709 1391 1331 1479">Governor Executive Order (3/20/20) No. 202.8: Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p data-bbox="709 170 1459 227">Governor Press Release on abate interest for 60 days for sales and use taxes (3/20/20)</p> <p data-bbox="709 259 1459 438">“The authority of the Commissioner of Taxation and Finance to abate late filing and payment penalties pursuant to section 1145 of the Tax Law is hereby expanded to also authorize abatement of interest, for a period of 60 days for a taxpayers who are required to file returns and remit sales and use taxes by March 20, 2020, for the sales tax quarterly period that ended February 29, 2020.”</p> <p data-bbox="709 470 1480 592">NY Dept of Revenue and Taxation website (3/20/20): “Sales tax payments and returns were due 3/20/20; however, penalty and interest may be waived for quarterly and annual filers who were unable to file or pay on time due to COVID-19.”</p> <p data-bbox="709 625 1165 682">FEMA website on NY disaster declaration (3/20/20)</p> <p data-bbox="709 714 1312 803">“New York Covid-19 Pandemic (DR-4480) Incident Period: January 20, 2020 and continuing. Major Disaster Declaration declared on March 20, 2020”</p> <p data-bbox="709 868 1480 925">NYS agrees to waive fines for businesses that miss sales tax deadline of 3/20/20. (3/20/20)</p> <p data-bbox="709 958 1480 1144">“Gov. Andrew Cuomo made that announcement today in response to requests from many businesses -- such as restaurants and bars -- that have been closed this week due to the coronavirus outbreak. It was confirmed by his budget director, Robert Mujica. The sales tax, which businesses collect from their customers, will still be due eventually.” (per Syracuse.com, 3/20/20)</p> <p data-bbox="709 1177 1407 1234">NYS Department of Taxation and Finance Coronavirus Response Website (3/16/20)</p> <p data-bbox="709 1266 1480 1356">“At this time, the New York State Tax Department has not extended the deadline to file personal income tax or other tax returns. We will update this page if new information becomes available.”</p> <p data-bbox="709 1388 1333 1421">NYC DOF FINANCE MEMORANDUM 20-4 (3/20/20)</p> <p data-bbox="709 1453 1417 1510">“Real Property Transfer Tax Filing Extensions and the COVID-19 Outbreak (3/20/20)</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>The New York City Department of Finance (DOF) recognizes that taxpayers and return preparers affected by the COVID-19 outbreak may be unable to meet certain New York City filing and payment deadlines. Therefore, DOF Commissioner Jacques Jiha is exercising his authority under the Administrative Code of the City of New York to allow for a waiver of penalties for all New York City Real Property Transfer Tax returns due between March 15, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed return, or in a separate request. If you file a return or make a tax payment in accordance with this Finance Memorandum, you will not be subject to any late filing, late payment, or underpayment penalties. For purposes of the above filings, while late filing and late payment penalties are waived, interest, where applicable, at the appropriate underpayment rate, must be paid on all tax payments received after the original due date calculated from the original due date to the date of payment. Any taxpayer that receives a Notice asserting a late filing, late payment or underpayment penalty for a return due during this period may submit an abatement request to DOF and the penalty will be waived.</p> <p>Penalty Abatements You may request an abatement by writing to NYC Department of Finance RPTT Billing Unit 66 John Street – 13th Floor New York, NY 10038 You may also send an email to RPTTPenaltyInterest@finance.nyc.gov. Please include the letter identification on your notice, or your EIN.”</p> <p>NYC DOF FINANCE MEMORANDUM 20-2 (3/19/20)</p> <p>The guidance allows for a waiver of penalties for DOF-administered business and excise taxes due between March 16, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed extension or return, or in a separate request. There is no waiver of interest.</p> <p>“Business Tax Filing Extensions and the COVID-19 Outbreak</p> <p>The New York City Department of Finance (DOF) recognizes that taxpayers and return preparers affected by the COVID-19 outbreak may be unable to meet certain New York City filing and payment deadlines. Therefore, DOF Commissioner Jacques Jiha is exercising his authority under the Administrative Code of the City of New York to allow for a waiver of penalties for DOF-administered business and excise taxes due between March 16, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed extension or</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>return, or in a separate request. If you file an extension or return or make a tax payment in accordance with these rules, you will not be subject to any late filing, late payment, or underpayment penalties. For purposes of the above filings, while late filing and late payment penalties are waived, interest, where applicable, at the appropriate underpayment rate, must be paid on all tax payments received after the original due date calculated from the original due date to the date of payment. All paper filings under this announcement should be marked “COVID-19” on the top center of the first page. The same relief will be provided to adversely affected electronic filers.</p> <p>Penalty Abatements You may request an abatement by writing to: NYC Department of Finance P.O. Box 5564 Binghamton, NY 13902-5564 You may also use our online portal at www.nyc.gov/dofaccount, or send an email to Penalty_Abatements@finance.nyc.gov. Please include the letter identification on your notice, or your EIN.”</p> <p>NYC – rental property filings extended</p> <p>Section 11 of NYC Emergency Executive Order 102 (3/20/20) NYC – extended 3/24/20 deadline to file with rental property filings and certifications of income and expenses with the Tax Commission on TC 201 and TC 309 to a date no earlier than 30 days after the expiration of this order.</p> <p>Notice 2020-01 on abatement of penalties and interest for sales and use tax due 3/20 and paid within 60 days of due date (3/20) N-20-1</p> <p>“Announcement Regarding the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19 On March 7, 2020, Governor Andrew M. Cuomo declared a State Disaster Emergency for all of New York State due to the impact of the novel coronavirus, COVID-19 (virus) outbreak. The Governor has subsequently issued an executive order expanding the Tax Commissioner’s authority to abate late filing and payment penalties to also allow the Commissioner to abate interest on quarterly sales and use tax filings and remittances with a due date of March 20, 2020 for those who were unable to timely file and pay as result of the COVID-19 virus, such as:</p> <ul style="list-style-type: none"> • taxpayers who were unable to meet tax filing, payment, or other deadlines because key employees were treated or suspected to have COVID-19; • taxpayers whose records necessary to meet tax filing, | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------------|--|--|---|
| | | <p>payment, or other deadlines are not available due to the outbreak; • taxpayers who have difficulty in meeting tax filing, payment, or other deadlines because of closure orders or similar business disruptions directly resulting from the outbreak; and • taxpayers whose tax practitioners were unable to complete work to meet tax filing, payment, and other deadlines on behalf of their clients due to the outbreak.</p> <p>Returns must be filed and the amount due must be paid within 60 days of the due date for this relief to apply. Exception Sales Tax Vendors who are required to file returns on a monthly basis and participants in the Promptax program for sales and use tax or prepaid sales tax on fuel are not eligible for this relief. How to obtain relief Taxpayers seeking interest and penalty abatements for COVID-related filing and payment delays may request relief by visiting the Department’s website at www.tax.ny.gov. From the Department homepage, taxpayers can click on Tax Department response to novel coronavirus (COVID-19) to find instructions on how to apply for relief. Alternatively, taxpayers that receive a penalty notice from the Tax Department for failure to file returns or make payments due March 20, 2020, should follow the instructions on the notice to request abatement of interest and late filing or late payment penalties that would otherwise apply. Abatements of penalties and rate of interest on late payments not made by the date required by law or not covered by this announcement will be handled on a case-by-case basis.”</p> | |
| North Carolina | <p>NC DOR Frequently Asked Questions for Relief Offered in Response to COVID-19 Outbreak (3/24/20)</p> <p>NC DOR Press Release on tax filing deadline extended to July 15 – (3/21/20)</p> <p>NCACPA Update on DOR update (3/20/20)</p> <p>Prior NC DOR Press Release on Payment Penalties Waived Through July 15 (3/19/20)</p> <p>Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency (3/17/20)</p> | <p>NC DOR Frequently Asked Questions for Relief Offered in Response to COVID-19 Outbreak (3/24/20)</p> <p>“1. Am I required to file my income tax return by April 15, 2020?</p> <p>No. The Secretary has automatically extended the time for filing income and franchise tax returns due on April 15, 2020, to July 15, 2020, for individuals, corporations, and estates and trusts to mirror the announced deadline change from the Internal Revenue Service. The automatic extension also applies to partnerships.</p> <p>2. What tax schedules qualify for the extension of time to file?</p> <p>The extension of time to file through July 15, 2020, applies to individual income tax returns, corporate income and franchise tax returns, partnership tax returns, and estate and trust tax returns due April 15, 2020. It does not apply to trust taxes such as sales and use taxes or withholding taxes.</p> <p>3. What do I need to do to request the extension of time to file my income tax return?</p> | <p>NCDOR Actions on COVID-19 website (3/17/20):</p> <p>NCACPA Update on DOR update (3/20/20)</p> <p>“Department of Revenue Update</p> <p><i>March 20, 2020 3:16 pm</i></p> <p>We just received the following updates from the Department of Revenue, which we have been given permission to share with our members ahead of the forthcoming Notice that will be published:</p> <ul style="list-style-type: none"> • Once the Internal Revenue Service posts their official notice, the North Carolina Secretary of Revenue will automatically extend the time for filing North Carolina individual income, corporate, and franchise taxes to July 15, 2020 as well. • The North Carolina Department of Revenue will not charge penalties for those |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---|--|--|
| | <p>(July 15 – filing and payment for corporate income and franchise taxes, individual income tax returns, partnership tax returns, estates and trusts tax returns, extended from April 15, waive penalties as long as file and pay tax by July 15. No interest relief – unless state law is changed. Taxpayers that need additional time to file beyond the July 15th deadline can submit a request for an additional extension with the IRS or with the Department on or before July 15, 2020. These changes do not apply to trust taxes, such as sales and use or withholding taxes.)</p> | <p>Nothing. The extension of time to file your income tax return will be granted automatically. No action is required in order to receive an extension through July 15, 2020.</p> <p>4. Can I receive an additional extension of time to file an income tax return if I cannot file by July 15, 2020?</p> <p>Yes. Taxpayers that need additional time to file beyond the July 15th deadline can submit a request for an additional extension with the IRS or with the Department on or before July 15, 2020.</p> <p>5. Will I receive a failure to pay penalty if I pay my income tax liability after April 15, 2020?</p> <p>No. The Department’s Important Notice issued March 19, 2020, provided that the Secretary will not assess the failure to pay penalty as long as the amount of income tax due is paid on or before July 15, 2020.</p> <p>6. Will I receive a failure to file penalty if I file my income tax return after April 15, 2020?</p> <p>No. The Department’s Important Notice issued March 23, 2020, provided that the Secretary will not assess the failure to file penalty as long as the income tax return is filed, or an extension is granted, on or before July 15, 2020.</p> <p>7. Will I be responsible for paying interest if I pay my income tax liability after April 15, 2020?</p> <p>Yes. You will be responsible for paying interest at the statutory rate from April 15, 2020, until you pay your income tax liability. The rate of interest is currently 5% per year, the minimum rate allowed by statute. Currently, State law prevents the Department from waiving accrued interest, including interest assessed for the underpayment of estimated tax, except in limited cases.</p> <p>8. Will I be required to pay all tax and interest due by April 15, 2020, to receive an extension to file through July 15, 2020?</p> <p>No. The extension to file an income tax return through July 15, 2020, will be granted even if additional tax and interest are due on April 15, 2020.</p> | <p>filing and paying their taxes after April 15, 2020, as long as they file and pay their tax before July 15, 2020.</p> <ul style="list-style-type: none"> • The NCDOR and the Secretary of Revenue will mirror the IRS changes as much as possible under current law. However, unless state law is changed, tax payments received after April 15 will be charged interest, accruing from April 15 until the date of payment. • This extension only applies to individual, corporate, and franchise returns and payments due April 15, 2020. It does not apply to trust taxes such as sales and use or withholding taxes. <p>Our conversations continue with the state legislature to seek relief on issues tied to state law, including interest on late payments.”</p> <p>Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency (3/17/20) (see prior column for details)</p> <p>N.C. Department of Revenue Service Centers Closed to the Public (3/17/20): “North Carolina Secretary of Revenue Ronald G. Penny announced today that all North Carolina Department of Revenue (NCDOR) service centers in the state would be closed to the public through at least April 1, 2020, in light of Governor Cooper’s State of Emergency related to COVID-19 “The safety of our employees and the people of our state are our top concern,” Penny said. “Most services for taxpayers can be handled through our website and by phone. Our agents are available to assist taxpayers with their questions remotely during this unprecedented time. We will work with taxpayers to consider penalty waivers on a case-by-case basis.” Taxpayers are encouraged to file their taxes online. Most taxpayers can file online for free at: www.NCDOR.gov/NCfreefile NCDOR online services: www.ncdor.gov</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | <p>9. What can I do if I cannot pay my income tax liability by July 15, 2020?</p> <p>If you have filed your tax return and cannot pay the tax due in full, you can use our website to make payments until you receive a Notice of Collection from the Department. Upon receipt of a Notice of Collection, you may request an Installment Payment Agreement.</p> <p>10. How do I request a penalty waiver for penalties not covered in this notice?</p> <p>You should complete Form NC-5500, Request to Waive Penalties, and mail the form to the N.C. Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602-1168.”</p> <p>NC DOR Press Release on tax filing deadline extended to July 15 – (3/21/20)</p> <p>“Tax Filing Deadline Extended to July 15 <i>Extension applies to individual, corporate and franchise tax bills in North Carolina</i></p> <p>The N.C. Department of Revenue (NCDOR) recently announced that they will extend the April 15 tax filing deadline to July 15 for individual, corporate, and franchise taxes to mirror the announced deadline change from the Internal Revenue Service.</p> <p>“Taxpayers need relief during this difficult time and my administration is bringing it,” Governor Roy Cooper said. “I will work with both Republicans and Democrats in the state legislature to provide additional help.”</p> <p>In addition to the filing extension, the NCDOR will not charge penalties for those filing and paying their taxes after April 15, as long as they file and pay their tax before the updated July 15 deadline.</p> <p>However, the department cannot offer relief from interest charged to filings after April 15. Unless state law is changed, tax payments received after April 15 will be charged accruing interest over the period from April 15 until the date of payment. These changes do not apply to trust taxes, such as sales and use or withholding taxes.</p> <p>The NCDOR will issue official notification once the IRS publishes their guidance, which has not happened at this time.</p> | <p>NCDOR phone numbers: General information: 1-877-252-3052; Individual income tax refund inquiries: 1-877-252-4052 Review Frequently Asked Questions for taxpayers.” (3/17/20)</p> <p>NCDOR website (3/17/20): NCDOR Service Centers remain closed to the public. Taxpayers are encouraged to utilize online and phone services to the greatest extent possible. Call 1-877-252-3052 for assistance. NC response on COVID-19 information</p> <p>NCACPA Coronavirus Resource Page</p> <p>NCACPA Website Announcement on urging waiving tax payment interest fees (3/24/20) “NCACPA Urge State Lawmakers to Waive Tax Payment Interest Fees</p> <p><i>March 24, 2020 10:32 am</i></p> <p>We have many advocacy priorities on behalf of our members that are ongoing in light of COVID-19. You will receive more notifications from us in the next 24 hours compiling these multiple and varied efforts, as well as the latest updates on each front.</p> <p>So that you don’t have to wait to take action, we have created a One Click Politics campaign for you to reach out to your state legislators about waiving interest fees on tax payments made after April 15. The General Assembly is currently scheduled to reconvene on April 28 as originally planned, so it is important to play offense and make all legislators aware of this issue now. Thank you in advance for your outreach.”</p> <p>NCACPA Letter to the Governor on CPAs as essential services (3/21/20)</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | <p>Additionally, taxpayers are encouraged to use online and free services to pay their taxes this year. Most taxpayers can file online for free at: www.NCDOR.gov/NCfreefile NCDOR online services: www.ncdor.gov NCDOR phone numbers: General information: 1-877-252-3052; Individual income tax refund inquiries: 1-877-252-4052”</p> <p>Governor Press Release (3/20/20)</p> <p>“Tax Deadline Extended to July 15 <i>What that means for individual, corporate and franchise tax bills in North Carolina</i> The North Carolina Department of Revenue (NCDOR) announced today that they will extend the April 15 tax filing deadline to July 15 for individual, corporate, and franchise taxes to mirror the announced deadline change from the Internal Revenue Service. “Taxpayers need relief during this difficult time and my administration is bringing it,” Governor Roy Cooper said. “I will work with both Republicans and Democrats in the state legislature to provide additional help.” The NC Department of Revenue (NCDOR) will extend the deadline for filing North Carolina individual income, corporate income, and franchise taxes to July 15, 2020. NCDOR will not charge penalties for those filing and paying their taxes after April 15, 2020, as long as they file and pay their tax before the updated July 15, 2020 deadline. However, the department can not offer relief from interest charged to filings after April 15th. Unless state law is changed, tax payments received after April 15 will be charged accruing interest over the period from April 15 until the date of payment. These changes do not apply to trust taxes, such as sales and use or withholding taxes. The NCDOR will issue official notification once the IRS publishes their guidance, which has not happened at this time. Additionally, taxpayers are encouraged to use online and free services to pay their taxes this year. Most taxpayers can file online for free at: www.NCDOR.gov/NCfreefile NCDOR online services: www.ncdor.gov NCDOR phone numbers: General information: 1-877-252-3052; Individual income tax refund inquiries: 1-877-252-4052”</p> <p>Prior NC DOR Press Release on Payment Penalties Waived Through July 15 (3/19/20)</p> | <p>NCACPA Website Announcement on NCACPA Requests Governor Cooper Deem CPA Services Essential During COVID-19 (3/23/20)</p> <p>“Yesterday evening, the Association routed this letter to Governor Cooper and his General Counsel, requesting CPA services be deemed an Essential Critical Infrastructure Workforce exception should a mandated closure of all nonessential businesses come into effect. This would allow CPAs to go to their physical offices when needed, while maintaining necessary social distance.</p> <p>The Department of Homeland Security Critical Infrastructure guidance cites the Financial Services Sector as an essential service, and we echoed shared sentiment to the Governor that businesses must have access to the financial and management advice CPAs provide—especially under the circumstances of COVID-19—and that several of these services cannot be handled remotely.</p> <p>We will share any response we receive from the Governor’s Office as a result of our outreach.”</p> <p>Update from NCACPA (3/24/20)</p> <p>“Taxes We are pleased with many recent actions of both the US Treasury and NC Department of Revenue. The filing and payment date for state and federal taxes is now July 15 for individual income, corporate, and franchise taxes. No penalties will be assessed by the IRS or DoR if payments are received by July 15.</p> <p>This extension does not apply to trust taxes such as sales and use, as well as income withholding taxes.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|--|
| | | <p>“N.C. Department of Revenue Offers Relief in Response to COVID-19 Outbreak <i>Payment Penalties Waived Through July 15</i></p> <p>Secretary of Revenue Ronald G. Penny announced today that the North Carolina Department of Revenue (NCDOR) is offering individuals and businesses relief as part of the state’s response to the COVID-19 outbreak. The NCDOR will not impose the late payment penalty for income tax due on April 15, 2020 if the tax is paid by July 15, 2020. On March 18, the Internal Revenue Service (IRS) announced an extended payment deadline for federal taxes, but did not extend the filing deadlines. The NCDOR is mirroring this payment extension to the greatest extent possible under current state law. While the NCDOR is waiving late payment penalties through July 15, state law prevents waiving any interest. As with federal returns, the due date for filing the state income tax returns remains April 15, 2020.</p> <p>For all the details, review this notice.</p> <p>Taxpayers are encouraged to file their taxes online. Most taxpayers can file online for free at: www.NCDOR.gov/NCfreefile</p> <p>NCDOR online services: www.ncdor.gov</p> <p>NCDOR phone numbers: General information: 1-877-252-3052; Individual income tax refund inquiries: 1-877-252-4052</p> <p>Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency (3/17/20)</p> <p>NC DOR released an Important Notice providing penalty relief for failure to file or pay taxes due between 3/15 and 3/31 so long as filed or paid by 4/15. This does not apply to returns or payments due 4/15 at this time. The waiver is not automatic and must be requested using the regular NC DOR penalty waiver request form (NC-5500).</p> <p>“The N.C. Department of Revenue has published a notice that outlines penalty waivers for taxpayers related to the coronavirus state of emergency. The waivers are for certain “late action penalties.””</p> <p>“Important Notice: Department of Revenue Provides Penalty Relief to Persons Affected by Novel Coronavirus Disease</p> <p>The purpose of this notice is to inform taxpayers who have been affected by novel coronavirus disease (“COVID-19”) of a limited-time waiver of certain penalties imposed upon taxpayers by the North Carolina Department of Revenue (“Department”).</p> <p>On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to COVID-19. The</p> | <p>Please note: (1) the extension does not currently apply to income tax returns for other entities such as trusts; and (2) in order for DoR to waive interest on payments made after April 15, the state law must be changed.</p> <p>The most recent Notice released by the DoR in regard to these updates is available here.</p> <p>We are continuing to ask Governor Cooper and members of the General Assembly to quickly address these two much-needed changes. The General Assembly is not currently scheduled to reconvene until April 28; however, we are exploring any possible means to achieve relief on these issues. The Governor stated during his March 23 press conference that another federal package is anticipated, and he has been in contact with legislative leadership on next steps.</p> <p>In addition, we are exploring the options available to provide relief from the requirement to file business personal property tax filings due on April 15 under extension. This is a work in progress.</p> <p>We need your help! <i>Please keep an eye out for a forthcoming grassroots campaign we are setting up using our One Click Politics platform.</i> This technology enables NCACPA to draft an advocacy message you can forward to your representatives in a matter of minutes. We are keenly aware you have no time to spare, which is why the speed of using this platform is so extremely beneficial. This is a critical opportunity to use your considerable influence to request additional relief for your clients and customers.</p> <p>Essential Business Services</p> <p>As states move to issue general closure orders for all nonessential businesses, we want you to know about our efforts to ensure your clients will have access to accounting services. On Saturday evening, <u>NCACPA sent a letter to Governor Cooper</u> requesting accounting services be</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|--|
| | | <p>Secretary has become aware that, because of COVID-19, some taxpayers may not be able to meet certain filing or payment requirements. In response, the Secretary has elected to waive the following penalties for failing to obtain a license, to file a return, or to pay taxes:</p> <ul style="list-style-type: none"> <input type="checkbox"/> The penalty for failure to obtain a license (G.S. 105-236(a)(2)); <input type="checkbox"/> The penalty for failure to file a return (G.S. 105-236(a)(3)); <input type="checkbox"/> The penalty for failure to pay tax when due (G.S. 105-236(a)(4)); <p>and</p> <ul style="list-style-type: none"> <input type="checkbox"/> The penalties regarding informational returns (G.S. 105-236(a)(10)) <p>(collectively, “Late Action Penalties”). The waiver applies to the failure to timely obtain a license, file a return, or pay a tax that is due between March 15, 2020, and March 31, 2020, if the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020.</p> <p>North Carolina Tax Penalty Relief</p> <p>General Statute 105-237(a) provides the Secretary of Revenue authority to waive or reduce penalties provided for in Subchapter 1 of Chapter 105. The Department’s Penalty Policy allows a waiver of penalties for special circumstances.</p> <p>The Department will waive any Late Action Penalties assessed against taxpayers that have been affected by COVID-19 (“Affected Taxpayers”). The waiver for Affected Taxpayers will apply to Late Action Penalties for deadlines occurring between March 15, 2020, and March 31, 2020. To qualify for the waiver, an Affected Taxpayer must file the return, pay the tax, obtain the license, or receive an extension on or before April 15, 2020. The waiver will be considered a waiver for special circumstances. The waiver will not be considered a waiver for good compliance that can only be granted once every three years per tax type.</p> <p>State law prevents the Department from waiving any interest, including interest assessed for the underpayment of estimated tax, except in the limited case of interest on taxes imposed prior to or during a period for which a taxpayer has declared bankruptcy under Chapter 7 or Chapter 13 of Title 11 of the United State Code.</p> <p>How to Obtain State Penalty Waivers</p> | <p>designated as an essential business service should the Governor, at some future date, choose to issue an order closing all nonessential business services. We are not aware that such an order is planned, but want to be proactive and ensure our Governor has information concerning the essential nature of the services you provide.”</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|--------------|--|---|--|
| | | <p>Affected Taxpayers who cannot meet their filing or payment requirement as a result of COVID-19 should complete Form NC-5500, Request to Waive Penalties (“NC-5500”). Affected Taxpayers should write “COVID-19” on the top of the NC-5500.</p> <p>The NC-5500 is available on the Department’s website, www.ncdor.gov. Affected Taxpayers that do not have access to the NC-5500 can attach a letter requesting a penalty waiver. The letter should contain the taxpayer’s name, address, SSN or FEIN, Account ID, and the tax type and tax period for which the taxpayer seeks waiver of penalty.</p> <p>The NC-5500 or letter should be mailed to the North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602.</p> <p>Questions</p> <p>This Important Notice may be updated as new information becomes available. If you have any questions about this notice, you may call 1-877-252-3052 to speak to a customer service representative or write to Customer Service, PO Box 1168, Raleigh, NC 27602.”</p> | |
| North Dakota | <p>ND DOR Release (3/20/20)</p> <p>(July 15 - aligned with the IRS extension date. Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest)</p> | <p>ND DOR Release (3/20/20)</p> <p>“GUIDANCE FOR NORTH DAKOTA TAXPAYERS DURING COVID-19 PRECAUTIONS</p> <p><i>Updated 3/20/2020</i></p> <p>As the COVID-19 situation progresses in North Dakota, we want to assure taxpayers that the North Dakota Office of State Tax Commissioner remains open and ready to help with tax-related services and questions.</p> <p>We are modifying some services to make health and safety a top priority for taxpayers and staff, such as:</p> <ul style="list-style-type: none"> • We continue to follow guidance from the North Dakota Department of Health to help limit the spread of COVID-19. • By executive order of Governor Doug Burgum, state offices are limiting public access through April 6, 2020. We continue to assist taxpayers through alternate methods. • We are encouraging the use of e-file and mail to submit returns. We continue to assist taxpayers by phone and email to resolve | <p>The North Dakota Supreme Court declared a state of emergency for the state's courts in response to COVID-19; the court provided a number of statewide scheduling changes, including that all jury trials yet to begin, both criminal and civil, are suspended through April 24, 2020.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|---|
| | | <p>any questions as part of our efforts to help limit the spread of COVID-19.</p> <p>Has the income tax deadline changed? We are currently aligned with the IRS extension date. Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest.</p> <p>What if COVID-19 impacts my ability to file and pay my other taxes on time? As a North Dakota taxpayer, you have the ability to request additional time if you believe you will be unable to file a return or pay the tax in a timely manner because of a COVID-19 related situation, please contact the <u>Office of State Tax Commissioner</u>.</p> <p>Will COVID-19 impacts delay my refund? No. Refunds are being issued in a timely manner. Use the <u>Where's My Refund tool</u> to check on your refund status.</p> <p>Are free tax preparation services affected? To help slow the spread of COVID-19 in North Dakota, many <u>free income tax preparation sites</u> have suspended services. Please contact the site for updated hours of operation.</p> <p>You may be eligible to file your return electronically for free. <u>See if you qualify</u>.</p> <p>Who can I contact with questions? If you have questions, call us at 701-328-7088 or 1-877-328-7088, or visit <u>www.nd.gov/tax/about/contact-us</u>.</p> <p>Thank you for your understanding and patience as we work to keep our citizens and staff safe!"</p> | |
| Ohio | <p>Ohio DOT Press Release on extending filing and payment until 7/15 (3/27/20)</p> <p>House Bill 197 – enacted 3/27/20</p> <p>(July 15 – extending filing and payment to July 15 – waiving penalty and interest on the payment during the extension. The filing extension, and waiver of penalty</p> | <p>Ohio DOT Press Release on extending filing and payment until 7/15 (3/27/20)</p> <p>“Ohio Extending Income Tax Filing and Payment Deadline</p> <p>Tax Commissioner Jeff McClain today announced that Ohio will be following the federal government and IRS in extending the deadline to file and pay the state income tax.</p> <p>The new deadline is July 15, an extension of approximately three months from the original deadline of April 15.</p> | <p>OSCPA Press Release on enacted legislation (3/27/20)</p> <p>“Legislature OKs state deadline extension (Written on Mar 27, 2020) The Ohio Legislature voted unanimously Wednesday to give Ohio Tax Commissioner Jeff McClain authority to extend the state tax filing deadline to July 15 in alignment with the delayed federal deadline. Governor Mike DeWine indicated he would sign the bill into law quickly and supports the July 15 state filing delay.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|--|--|
| | <p>and interest, will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state’s centralized filing system. Individuals, estates, trusts and certain businesses making quarterly estimated income tax payments, have also been granted additional time to file and pay without penalty or interest. The first and second quarterly payments, normally scheduled for April 15 and June 15 for most taxpayers, have both been extended to July 15)</p> | <p>Commissioner McClain said the extension is intended to provide some relief to taxpayers and help offset some of the economic impact of the coronavirus and the public safety measures adopted to contain its spread.</p> <p>As with the IRS extension, Ohio will be waiving penalty on tax due payments made during the extension. Also, thanks to a legislative agreement between Governor Mike DeWine and the General Assembly, there will be no interest charges on payments made during the extension.</p> <p>The filing extension, and waiver of penalty and interest, will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state’s centralized filing system.</p> <p>Individuals, estates, trusts and certain businesses making quarterly estimated income tax payments, have also been granted additional time to file and pay without penalty or interest. The first and second quarterly payments, normally scheduled for April 15 and June 15 for most taxpayers, have both been extended to July 15.</p> <p>The Department of Taxation will be issuing more detailed guidelines in the next few days.”</p> <p>Ohio bill – House Bill 197 – enacted 3/27/20 – for individuals - the due date would get extended to the federal due date, but the Tax Commissioner needs to act once it is enacted. For the CAT, the Commissioner would be authorized to extend the due date for this return, which is originally due May 11, 2020. Other tax changes in the bill regarding net profit and withholding.</p> <p>(HB197) - all of our payment dates, not just state income tax, were extended. All taxes under the Tax Commissioner’s control.</p> <p>Here is the tax related component:</p> <p>“Expressly authorizes the Tax Commissioner to extend state tax filing and payment deadlines for the duration of the Governor’s COVID-19 emergency declaration and to waive associated interest and penalties for taxpayers affected by the emergency. Also applies to school district income taxes, municipal income taxes administered by the state, and certain fees administered by the Department of Taxation.</p> | <p>“We are grateful for the strong leadership shown by Gov. DeWine, Lt. Gov. Jon Husted, and members of the Ohio Senate and Ohio House in moving critical issues like this forward so quickly in these extremely trying times,” said OSCPA President and CEO Scott Wiley. “</p> <p>The move was just one provision of House Bill 197, emergency legislation created in response to the COVID-19 pandemic. It was also one of two legislative priorities identified by OSCPA members and leadership as the state and federal government began working in earnest over the past two weeks to contain the outbreak. On March 22, Ohio Department of Health Director Amy Acton, MD, MPH, signed a “stay at home” order that ruled that several key businesses and services, including accounting services, may continue as an essential business function. (OSCPA is nevertheless strongly urging accounting professionals to observe physical distancing and to work from home as much as possible.)</p> <p>Barbara Benton, CAE, the Society’s vice president of government relations, said nearly 1,000 people used OSCPA’s online tool to send almost 4,000 messages encouraging officials to move the deadline and recognize accounting as essential. Furthermore, OSCPA members in 70 of Ohio’s 88 counties sent messages.</p> <p>“This has been a great way for our members to personally influence public policy,” Benton said. “Their involvement has been invaluable, and they should know that we are continuing to advocate on their behalf on key business and professional licensure issues so they can focus on their businesses during this difficult time.”</p> <p>The bill expressly authorizes the Tax Commissioner to extend any of the state’s tax filing and payment deadlines, and to waive associated interest and penalties for taxpayers affected by the emergency. McClain’s authority, if he so chooses to use it, also applies to school district income taxes, municipal income taxes administered by the state, and certain fees administered by the Department of</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|---|
| | | <p>Specifies that, for municipal income tax purposes, employees who must report to a temporary worksite (including their home) during the emergency period, or within 30 days thereafter, are considered to be working at their otherwise principal place of work (which, by law, is where the employee reports for work on “a regular and ordinary basis”). This affects which municipal corporation the employer must withhold income taxes for, which municipal corporation may tax the employee’s pay, and whether and how much of the employer’s own income is subject to a municipality’s income tax. (Under current law, an employee may work in a municipality for up to 20 days per year without the employee becoming subject to that municipality’s income tax and the employer becoming subject to that municipality’s tax withholding requirements. And, if an employee does not exceed the 20-day threshold, that employee’s pay is not counted toward the business’s payroll factor, one of three factors--along with property and sales--that determines whether, and the extent to which, an employer’s own income is subject to the municipality’s tax on net profits.”</p> | <p>Taxation. OSCPA is urging the Tax Commissioner to also extend the due dates for first and second quarter estimated payments. The federal government has only extended the first quarter to date.</p> <p>The municipal income tax due dates for individuals are tied to the state filing deadline, so the cities’ deadlines will automatically extend when the state extension takes place. Because many employees are working from home, H.B. 197 also keeps the status quo for withholding to the employee’s principal place of work (despite the “20-day rule”) during the emergency period, or within 30 days thereafter. H.B. 197 includes an emergency clause so all provisions will become effective immediately upon signature.</p> <p>Other provisions of the bill would:</p> <ul style="list-style-type: none"> • Bar disconnection of public water service. • Extend voting by mail to allow counting of absentee ballots postmarked by April 28. • Make allowances for people whose licenses of various kinds will expire during the emergency. • Grant local governments flexibility to meet remotely, with provisions for public participation • Waive state testing and report cards for this academic year. • Waive usual requirements to permit high school seniors who were on track before the crisis to graduate. • Expand eligibility for unemployment compensation. • Allow a one-time transfer from the Rainy-Day Fund this fiscal year, with Controlling Board approval. <p>As news of the coronavirus continues to develop, refer to OSCPA’s resource page to stay informed.</p> <p>Related: Read the bill: House Bill 197 HB 197 summary HB 197 tax amendment”</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>Ohio bill – House Bill 197 – enacted (3/27/20)</p> <p>Summary of the bill Amendment</p> <p>From the tax side, the amendment begins on page 65. Some items to note:</p> <p>For all of the changes, it authorizes the Tax Commissioner to perform certain actions. Thus, the Tax Commissioner must still act after the bill is signed by the Governor to actually extend due dates.</p> <p>Net profit:</p> <ul style="list-style-type: none"> • For net profit filers that filed their federal return by 3/16, they are still required to file a return by 4/15 unless they request a separate extension. • For net profit filers that have a calendar year end and filed an extension those returns were already extended so no additional changes were made in the bill. • The physical presence of employees that are working outside of their place of employment does not create nexus in the municipality at least for the length of the emergency plus 30 days. <p>CAT:</p> <ul style="list-style-type: none"> • The commissioner is authorized to extend the due date for this return which would be due May 11, 2020. <p>Withholding:</p> <ul style="list-style-type: none"> • Employers are not required to follow 718.011 which generally requires an employer to withhold income tax in a jurisdiction once an employee reaches 21 days in that municipality as the employees in temporary locations are deemed to be performing services in their principal place of work location during the emergency. The employer is required to continue to withhold municipal income tax for the principal place of work location. <p>Individuals:</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | | <ul style="list-style-type: none"> • On the state side, the due date will be extended to the federal due date. • For the municipal income tax, R.C. 718.05(G)(1)(a) ties the due date to the state due date. As long as the state extension passes, no further actions should be required. • State and municipal estimates are authorized to be extended as well.” (summary from a member, 3/25/20) <p>OSCPA Press Release (3/25/20)</p> <p>“With so much taking place amid this COVID-19 pandemic, we wanted to make sure you know what your Ohio Society of CPAs is doing on your behalf.</p> <p>OSCPA has been in constant communication with the Ohio Congressional Delegation, the DeWine Administration, the Ohio Department of Taxation, and Ohio legislative leaders on multiple fronts. Two top priorities have already been achieved, with the assistance of hundreds of Ohio CPAs who reached out to their elected officials through our letter-writing program:</p> <ol style="list-style-type: none"> 1. Ensuring that businesses and individuals can continue to have access to CPAs by having accounting services included as an “essential service” in conjunction with the State’s “Stay at Home” order. 2. Helping the federal government understand and agree to the need to extend the federal income tax filing due date to July 15. <p>We are now focused on getting the state filing and payment deadlines extended to July 15 as well. Under current law, the Tax Commissioner only has authority to grant an extension of 45 days, so – at OSCPAs urging – today the Ohio Senate and House unanimously amended House Bill 197 to grant the Tax Commissioner the power to extend the filing and payment deadlines for a longer period. Based on Gov. DeWine’s public comments, the deadline is expected to be moved to July 15 soon after he signs House Bill 197</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>into law. The legislation includes an emergency clause so all provisions will become effective immediately upon signature.</p> <p>In addition to the filing extension, we're requesting that the Ohio and municipal first- and second quarter estimated payment deadlines be extended. Ohio Tax Commissioner Jeff McClain was given authority to address these deadlines as well, along with the ability to waive interest payments. (Previously he could waive only penalties.) Unfortunately, the federal government has only extended the first quarter to date.</p> <p>The municipal income tax due dates for individuals are tied to the state filing deadline, so the cities' deadlines will automatically extend when the state extension takes place. Further, H.B. 197 allows the tax commissioner to extend the due date of the state-administered municipal net profits tax. Because many employees are currently working from home, H.B. 197 also keeps the status quo for withholding to the employee's principal place of work (despite the "20-day rule") during the emergency period, or within 30 days thereafter.</p> <p>To the almost 1,000 members who took the time to reach out to their elected officials: Thank you!</p> <p>Please contact us with any questions or concerns and know that we continue to advocate on your behalf so you can focus your attention on your own businesses during this difficult time. Stay safe!</p> <p>OSCPA Press Release on Accounting services deemed 'essential' in state 'stay at home' order. (3/22/20)</p> <p>"Accounting services deemed 'essential' in state 'stay at home' order Ohio Department of Health</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | | <p>Director Amy Acton has signed a “stay at home” order for all Ohioans starting Monday evening, however several key businesses and services, including accounting services, may continue as an essential business function.</p> <p><u>The order</u> will go into effect on Monday, March 23 at 11:59 p.m. and will remain in effect until at least Monday, April 6. Gov. Mike DeWine announced the measure Sunday afternoon in what has become a daily news conference and update on the state’s efforts to slow the COVID-19 pandemic.</p> <p>Sunday’s announcement came after several days of concerted effort by OSCP members and leadership to ensure accounting services could continue to function amid any shutdowns.</p> <p>On Friday, OSCP President & CEO Scott Wiley, CAE, <u>wrote to the DeWine Administration</u> to explain the importance of the profession to the COVID-19 response effort.</p> <p>“Businesses are facing difficult decisions due to the major disruption caused by COVID-19,” Wiley <u>wrote</u>. “More than ever, business owners will rely on their CPAs to provide analysis and advice that allows them to make vital decisions, meet their contractual obligations, pay their employees and – ultimately – stay in business.”</p> <p>The Society also leveraged the power of membership, as nearly 800 people sent nearly 2,500 messages via OSCP’s online tool to ask legislators to both recognize accounting as essential, and to move the state’s tax filing day. (More on that below.)</p> <p>Wiley on Sunday said the administration’s decision for accounting is “a big deal.”</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>“On behalf of the Ohio Society of CPAs’ Executive Board and leadership, I want to thank Gov. DeWine, Lt. Gov. Husted and their staffs for recognizing the importance – indeed, the necessity – of CPAs to the continuity of critical functions in our state.</p> <p>“Accounting has a vital role to play – not only in this pandemic, but as we begin to think about how we can help businesses and society get moving again once this ends.”</p> <p>It’s important to note that, under the order, businesses permitted to continue operations must meet several requirements, including:</p> <ul style="list-style-type: none"> • Meeting physical distancing requirements contained in the order • Allowing as many employees as possible to work from home • Actively encouraging sick employees to stay home • Ensuring that sick leave policies are up to date • Separating employees who appear to have acute respiratory illness symptoms • Reinforcing key messages – stay home when sick, use cough and sneeze etiquette, and practice hand hygiene – to all employees • Providing protection supplies (soap and hand sanitizer are two examples) • Being prepared to change business practices if needed <p>Wiley said more remains to be done – and quickly, noting that the Ohio General Assembly will return to Columbus this week.</p> <p>“We expect a massive relief package to be on their plate,” he said. “We have urged legislators to include language to mirror the federal filing and payment deadline extensions for 90 days to July 15.” The Society is also requesting the state to extend the due date for the first quarter 2020 estimated payments.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>He said CPAs should continue to let their legislators know about this important effort by using the Society’s online tool. And as news of the coronavirus continues to develop, refer to OSCPA’s resource page to stay informed.”</p> <p>OSCPA letter to the Governor on accounting an essential service. (3/20/20)</p> <p>“Thank you again for your leadership as Ohio navigates the impact of the COVID-19 virus and works to keep our state safe yet still moving forward as much as possible. Based on what is occurring in other states, we suspect you may be considering a shelter-in-place order.</p> <p>While health care, utilities, grocery stores and public safety are clearly essential services, we request that you consider including professional accounting services as an essential service should you issue a shelter-in-place order.</p> <p>Accounting services are critical to the financial markets, especially when considering legally mandated activities.</p> <p>Further, a precedent has been set in other states; for example, accounting is included as an essential service in NY and CA, two states that already have issued shelter in-place orders.</p> <p>The following points illustrate why accounting services should be considered essential:</p> <ol style="list-style-type: none"> 1. Accountants provide tax preparation services for individuals and businesses. While most Ohio CPAs are now working from home to address client needs, it is a challenge. Our members are recommending extensions as much as possible, but they also are working hard to file as many returns as possible for clients getting a refund. A majority of Ohioans require the help of a tax expert to complete and file an accurate return – even extensions. The reality is that in many cases |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>CPAs working from home during this time occasionally must go into their office to scan, copy and mail tax documents to clients – particularly for seniors who don’t use email. Today, this can even mean that CPAs need to stop by a senior’s residence to pick up documents since they can’t safely leave their home to mail documents.</p> <p>2. Banks and other lenders require current financial statements and information when reviewing loan requests or a financial restructuring. These requests are likely to increase as a result of the current COVID-19 crisis. Now more than ever, business owners need easy access to their CPA.</p> <p>3. Accounting professionals handle critical and sensitive information, requiring robust cybersecurity systems. While very large companies operate in paperless systems with secure remote access, there are many small to midsize companies and individuals that continue to use paper documents. Even if all these documents could be digitally transmitted, cybersecurity remains a concern. Accounting firms have office IT systems in place for managing and protecting consumers' data; these systems aren't always as sophisticated (and, in some parts of the state, readily available) in a home-office environment.</p> <p>4. Businesses are facing difficult decisions due to the major disruption caused by COVID-19. More than ever, business owners will rely on their CPAs to provide analysis and advice that allows them to make vital decisions, meet their contractual obligations, pay their employees and - ultimately - stay in business.</p> <p>5. The services provided by accounting professionals are used across the entire state. By naming them as essential, many communities are and will continue to be served. We are in an</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>environment where the rules are changing day-to-day. We need calm and rational approaches to the problems ahead of us. By including the accounting profession as essential, you are ensuring that a key resource will be available to individuals and businesses to help them make the critical financial decisions they will face.”</p> <p>OSCPA website posting urging extend the Ohio filing date to 7/15 – (3/20/20) “Please urge Ohio officials to act immediately to extend the state and local April 15 filing deadlines to July 15 On March 20 U.S. Treasury Secretary Mnuchin announced the federal government has moved the April 15 FILING deadline to July 15. He previously announced the payment deadline had been moved to July 15. We now need the State of Ohio to move its own filing deadline from April 15 to July 15 waiving any penalties and interest during that time, and doing all it can to have Ohio municipalities do the same.” (3/20/20)</p> <p>OSCPA <u>second letter</u> to the governor requesting extended filing and payment. (3/18/20)</p> <p>“Thank you again for your outreach to The Ohio Society of CPAs regarding challenges expected in the Ohio business community resulting from the COVID-19 pandemic and steps the State of Ohio could take to mitigate that impact.</p> <p>I want to build on OSCPAs March 13 communication urging a postponement of Ohio income tax filing and payment deadlines and encourage Ohio to follow extensions made at the federal level. Yesterday, President Trump announced the federal government is delaying by 90 days any required payments for 2019 income tax returns, and no penalties or interests on those tax obligations for 90 days. Pursuant to Notice 2020-17, the federal government is unfortunately maintaining the April 15th due date for filing</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>returns or extensions. Despite the federal government’s position, we strongly urge that the State of Ohio NOT conform with the April 15th filing date, and instead defer by 90 days both the filing and payment due dates, and waiver of any related penalties and interest during that time. We make this recommendation for three primary reasons:</p> <p>1) Based on R.C. 718.05(G)(1)(a), the municipal deadline is tied to the state of Ohio’s filing deadline and has nothing to do with the payment deadline.</p> <p>a. If Ohio does not extend the filing deadline, over 600 different local taxing jurisdictions could have 600 different interpretations of a payment deadline extension, and some will still try to assess penalties and interest for payments after April 15th anyway.</p> <p>b. If Ohio does not extend the filing deadline, a municipality could say that 718.05(G)(1)(a) applies to both filing and payment, and if the State chooses not to assess under their own administrative policy it does not bind a municipality to do the same.</p> <p>2) Form 4868 (the federal extension form) will still be due by April 15th, which means the actual computations will still need to be done in order to file an accurate extension for October 15th.</p> <p>a. Obtaining an extension is relatively easy, but all the work preparing the actual request itself is what takes up much of the tax preparers’ time and effort.</p> <p>b. Delaying the payment deadline is beneficial to the taxpayer and economy. If the filing deadline is also not extended, then tax preparers will be spending as much time, if not more, attempting to obtain extensions until October 15th.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>3) The process of preparing accurate returns or extensions often involves face-to-face meetings of tax preparers and clients which is highly being discouraged at this time. All nonessential businesses have been encouraged to close operations or send their employees to work from home.</p> <p>a. There's an extremely high level of stress within the tax preparation community today. March, in the best of years, is a challenging month. Many of our members are attempting to follow state directives by fully going remote with their workforces for the first time. This new workplace uncertainty has is making it very difficult to meet existing deadlines.</p> <p>b. When you add in the challenges of children at home due to school closures and the likelihood that daycares will soon close, CPAs who typically would be working 12-hour days are unable to do so. Many are trying to get their clients' tax forms completed when they find themselves working from their kitchen tables with spotty internet connections and clients who cannot access needed information.</p> <p>While we recognize that extending a major tax due date and related payments creates difficulties for government entities, we believe the significant challenges created by the pandemic merit the State of Ohio doing just that. Please take these points into consideration and grant an extension of time to both filings and payments.</p> <p>Thank you both for the leadership you are providing our state and all Ohioans during these unprecedented times. I would welcome the opportunity to discuss this matter further if you have any questions.”</p> <p>OH DOT website posting: “Effective immediately, the Ohio Department of Taxation</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------|---|--|---|
| | | | <p>has closed its walk-in center due to Coronavirus concerns.” (3/12/20) OSCPA press release on OSCPAs letter request to the Governor: (3/13/20) “Extend income tax filing and payment deadlines, following any extensions we anticipate will be made at the federal level. ...</p> <p>We know that the Trump Administration is already seriously considering extending deadlines; to avoid confusion, we encourage the State of Ohio to adopt the same changes the federal government ultimately adopts. While whatever is ultimately adopted by the federal government is still uncertain, I have attached a copy of the letter outlining recommendations made by the accounting profession through the American Institute of CPAs to help you understand the various income-tax-related areas of concern. It’s also important that municipal governments in our state also follow any federal and state filing and payment deadline changes.”</p> |
| Oklahoma | <p>OK Tax Commission Information and Updates on Website (3/23/20)</p> <p>Prior OK Tax Commission Press Release (3/19/20)</p> <p>(July 15 – extend filing and payment of income tax return due April 15 -including first quarter 2020 estimated tax payments.)</p> | <p>OK Tax Commission Information and Updates on Website (3/23/20)</p> <p>“Oklahoma Tax Commission extends Oklahoma income tax filing date to July 15, 2020</p> <p>Updated March 23: Oklahomans now have until July 15, 2020 to file and pay their 2019 Oklahoma income tax return. In response to Treasury Secretary Steven T. Mnuchin’s announcement on Friday, March 20, that the Trump administration has decided to push the federal income tax filing date from April 15 to July 15, the Oklahoma Tax Commission (OTC) is likewise extending the 2019 Oklahoma income tax return due date from April 15 to July 15, 2020. This is applicable to income tax due from Tax Year 2019 and the first quarter payment for Tax Year 2020, both of which would normally be due on April 15, 2020.</p> <p>...</p> <p style="text-align: center;">Oklahoma Tax Commission FAQ</p> <p>Is the Oklahoma Tax Commission Open?</p> <p>The lobby of our Oklahoma City main office (2501 N Lincoln Blvd, Oklahoma City, OK) is open for services to taxpayers by appointment</p> | <p>OK Tax Commission COVID-19 Website (3/23/20)</p> <p style="text-align: center;">“Oklahoma Tax Commission FAQ</p> <p>Is the Oklahoma Tax Commission Open?</p> <p>The lobby of our Oklahoma City main office (2501 N Lincoln Blvd, Oklahoma City, OK) is open for services to taxpayers by appointment only. You do not need to call ahead to receive an appointment. When you arrive, you’ll be checked in outside of our entrance. When it is time for your appointment, you will enter and receive one-on-one assistance from a taxpayer assistance representative. Limiting entrance in this way allows us to serve our customers while limiting the number of people in our lobby in adherence with CDC guidelines on stopping the spread of COVID-19. Our Compliance Division lobby is closed at this time, as is the lobby of our Tulsa location.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|---|
| | | <p>only. You do not need to call ahead to receive an appointment. When you arrive, you'll be checked in outside of our entrance. When it is time for your appointment, you will enter and receive one-on-one assistance from a taxpayer assistance representative. Limiting entrance in this way allows us to serve our customers while limiting the number of people in our lobby in adherence with CDC guidelines on stopping the spread of COVID-19. Our Compliance Division lobby is closed at this time, as is the lobby of our Tulsa location.</p> <p>Has the deadline for filing and paying Oklahoma state income taxes changed?</p> <p>Yes. Oklahomans now have until July 15, 2020 to file and pay their 2019 Oklahoma income tax return.</p> <p>Do I need to apply to receive the extended deadline?</p> <p>No. The new deadline (July 15) for filing and paying your 2019 Oklahoma income tax return is extended to all with no need to apply in order to receive it.</p> <p>Can I file taxes, renew vehicle registration, make payments and more online?</p> <p>Yes! We encourage you to. View all of our available online services by clicking here.”</p> <p>Prior OK Tax Commission Press Release (3/19/20)</p> | <p>Can I file taxes, renew vehicle registration, make payments and more online?</p> <p>Yes! We encourage you to. View all of our available online services by clicking here.”</p> <p>“As COVID-19 continues to disrupt many aspects of public life, the Oklahoma Tax Commission encourages taxpayers to use our online services. The lobby of our Oklahoma City main office is open for services to taxpayers which adhere to current CDC guidelines. Our Compliance Division lobby is closed at this time, as is the lobby of our Tulsa location. Taxpayers may visit our main office (2501 N Lincoln Blvd, Oklahoma City, OK) for in-person service. A key element of preventing COVID-19 spread is social distancing. One way you can practice this during tax season is using our online services to file, check the status of your return, complete identity verification processes, make payments and much more from the comfort of your home through OkTAP. Our online services also extend to our Motor Vehicle division. You can renew your registration, order a personalized plate and more through OkCARS. We strongly advise that you make use of these resources if possible. As COVID-19 continues to evolve, we will provide updates. Please check this page for the latest information regarding the availability of our services.”</p> <p>Updates from the OSCP:</p> <ul style="list-style-type: none"> • On 3/18/20, Governor Stitt signed SB661, temporarily allowing public bodies to satisfy the Open Meetings Act electronically. This is due to expire November 15. • The Oklahoma Tax Commission is still open, including their office. This issue is compounded due to the cash-only deposits required by the cannabis vendors. |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|--------|--|---|--|
| | | | <ul style="list-style-type: none"> The Oklahoma Accountancy Board is closed to visitors and cancelled this month's meeting. |
| Oregon | <p>DOR COVID-19 Response Website (3/25/20)</p> <p>(July 15 - extension for Oregon tax filing and payment deadlines for personal and corporate income taxes and some other taxes. Personal income tax deadline is automatically extended from April 15, 2020 to July 15, 2020. The Oregon tax payment deadline for payments due with the 2019 tax year return is automatically extended to July 15, 2020. Estimated tax payments for tax year 2020 are not extended. The tax year 2019 six-month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020. For corporate income/excise taxpayers, the Oregon return filing and payment due date for tax year 2019 is automatically extended from May 15, 2020 until July 15, 2020. Payments for and returns due after May 15, 2020 are not extended at this time. Estimated tax payments for tax year 2020 are not extended. Any interest and penalties with respect to Oregon tax filings and payments extended by this order begin accruing on July 16, 2020. No automatic extension is provided in this order for the payment or deposit of any other type of Oregon tax or for the filing of Oregon information returns.)</p> <p>(CAT - waive penalties if good faith estimate on first quarter CAT payment due April 30)</p> | <p>DOR Press Release (3/25/20)</p> <p>Department of Revenue announces extension of tax filing deadlines and payments</p> <p>At the direction of Governor Kate Brown, the Oregon Department of Revenue today announced an extension for Oregon tax filing and payment deadlines for personal income taxes and some other taxes closely following the IRS extension declaration. This move is a result of the governor's priority to keep Oregonians safe and healthy, while also providing relief and consistency for Oregon taxpayers affected by the federal and state COVID-19 emergency.</p> <p>"The governor's clearly stated goal is for Oregon families to stay home, save lives," said Oregon Department of Revenue Director Nia Ray. "After consultation with the state treasurer and state budget officials, the Department of Revenue will extend personal and corporate income tax deadlines during this challenging period."</p> <p>Under the authority of ORS 305.157, the director of the Department of Revenue has determined that the governor's state-declared emergency due to the COVID-19 pandemic and the action of the IRS will impair the ability of Oregon taxpayers to take certain actions within the time prescribed by law. Therefore, the director has ordered an automatic extension of the 2019 tax year filing and payment due dates for certain affected taxpayers as indicated below.</p> <p>For personal income taxpayers:</p> <ul style="list-style-type: none"> The Oregon return filing due date for tax year 2019 is automatically extended from April 15, 2020 to July 15, 2020. The Oregon tax payment deadline for payments due with the 2019 tax year return is automatically extended to July 15, 2020. Estimated tax payments for tax year 2020 are not extended. The tax year 2019 six-month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020. Taxpayers do not need to file any additional forms or call us to qualify for this automatic Oregon tax filing and payment extension. If you have questions about your personal income tax, contact questions.dor@oregon.gov. <p>For corporate income/excise taxpayers:</p> <ul style="list-style-type: none"> The Oregon return filing due date for tax year 2019 is | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>automatically extended from May 15, 2020 until July 15, 2020. Returns due after May 15, 2020 are not extended at this time.</p> <ul style="list-style-type: none"> • The Oregon tax payment deadline for payments due with the 2019 return by May 15, 2020 is automatically extended to July 15, 2020. Payments for returns due after May 15, 2020 are not extended at this time. • Estimated tax payments for tax year 2020 are not extended. • Taxpayers do not need to file any additional forms or call us to qualify for this automatic Oregon tax filing and payment extension. <p>Interest and penalties:</p> <ul style="list-style-type: none"> • Because of the extension of the due dates for filing returns and making payments, any interest and penalties with respect to Oregon tax filings and payments extended by this order begin accruing on July 16, 2020. • No automatic extension is provided in this order for the payment or deposit of any other type of Oregon tax or for the filing of Oregon information returns. <p>Taxpayers can find resources such as forms and publications, information regarding filing as an individual or business, and helpful tools, such as Where’s My Refund and What’s My Kicker, on the Department of Revenue webpage. You can also keep up to date with the latest developments and news surrounding impacts of COVID-19 to your taxes at www.oregon.gov/dor/.</p> <p>You can visit www.oregon.gov/dor/ to get forms, check the status of your refund, or make payments. You can call 503-378-4988 or 800-356-4222 (toll-free) or email questions.dor@oregon.gov for additional assistance. For TTY for hearing- or speech-impaired, call 800-886-7204.”</p> <p>DOR COVID-19 Response Website (3/25/20)</p> <p>Corporate Activity Tax</p> <p>Initial quarterly payments for the new Corporate Activity Tax (CAT) are due April 30, 2020. The department understands that the pandemic may impact commercial activity, up or down, to an extent that makes it difficult for businesses to estimate their first payment. The department will not assess underpayment penalties to taxpayers making a good faith effort to estimate their first quarter payments.</p> <p>Guidance to local governments on local budget law</p> <p>In its supervisory capacity for cities, counties, and other taxation districts relating to local budget law, the department reminds local authorities</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|---------------------|---|--|---|
| | | <p>that they may request, in writing, that the assessor grant an extension of the July 15 deadline for certifying taxes.</p> | |
| <p>Pennsylvania</p> | <p>(DOR fully closed)</p> <p>(July 15 – filing and payment extended for personal income tax returns – waive penalties and interest on 2019 personal income tax payments through the new deadline of 7/15/20 – applies to both final 2019 tax returns and payments and estimated payments for the first and second quarters of 2020. Processing delays on paper filed returns.)</p> <p>(Philadelphia – July 15 - filing and payments until July 15, 2020 for businesses for the <u>Business Income and Receipts Tax</u> and the <u>Net Profits Tax</u>. This policy includes estimated payments.)</p> <p>(Philadelphia – April 30 - extended real estate tax from March 31 to pay an additional 30 days to April 30, 2020, and extended to April 30 the deadline to apply for an installment payment plan for 2020 real estate tax.)</p> | <p>PA DOR Press Release (3/21/20)</p> <p>“Pennsylvania Extends Personal Income Tax Return Filing Deadline to July 15, 2020 Harrisburg, PA — The Department of Revenue today announced the deadline for taxpayers to file their 2019 Pennsylvania personal income tax returns is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file from the original deadline of April 15. The Internal Revenue Service also extended the federal filing deadline to July 15, 2020. The Department of Revenue will also waive penalties and interest on 2019 personal income tax payments through the new deadline of July 15, 2020. This extension applies to both final 2019 tax returns and payments, and estimated payments for the first and second quarters of 2020. The filing deadline is being extended at a time when Governor Tom Wolf has ordered all non-life-sustaining businesses to close to help prevent the spread of COVID-19. Under Pennsylvania law the filing deadline for personal income tax returns is tied to the federal income tax due date. “‘This is a necessary step that will give Pennsylvania taxpayers extra time to file their returns and make tax payments during a difficult time for everyone,” Revenue Secretary Dan Hassell said. “Particularly for those who plan to meet with a tax professional to prepare their returns, the new deadline will help everyone follow the Governor’s guidance to stay at home as we all work to prevent the spread of the virus.” Although the filing deadline has been extended, the Department of Revenue is encouraging taxpayers who are able to file their returns electronically to do so. This will enable the department to continue to process returns as commonwealth offices are closed. Additionally, if you are expecting a refund from the commonwealth, filing electronically will help avoid a delay in the release of your refund. Padirectfile Taxpayers can electronically file their Pennsylvania tax returns for free through Padirectfile, a secure, state-only electronic income tax filing system that is available through the Department of Revenue’s website. For more information or to begin filing, visit Padirectfile. Electronic Filing for Free Free electronic filing options are available to file state and federal returns using software from a reputable vendor (income limits may apply). More vendor information is available on the Department of Revenue’s website.</p> | <p>Accounting deemed essential services in the state. Gov. Wolf updated the list of life-sustaining businesses to include accounting, tax preparation, bookkeeping, and payroll services. (3/20/20)</p> <p>Update from the PICPA (3/21/20): “Pennsylvania law stipulates that the deadline for filing personal income tax (PA 40) must align with the federal deadline. Other taxes are not impacted and would need a change in state law to move deadlines. PICPA is working with allies in the legislature to effect needed changes.”</p> <p>“PLEASE NOTE: PICPA is in constant contact with the DOR and local tax municipalities and will provide updates to this page as soon as possible.”</p> <p>“LOCAL The PICPA is also working with local municipalities on their filing deadlines. The Pennsylvania Local Tax Enabling Act stipulates the local municipality filing and payment deadline is April 15. The PICPA team is working alongside legislators and the DOR on a waivers or update to this law to align with the PA and Federal filing and payment extension of July 15.</p> <p>We will continue to share updates as we learn more. Follow our Webpage, Facebook, LinkedIn, and Twitter feeds.”</p> <p>Pennsylvania Department of Revenue fully closed. (per FTA, 3/17/20)</p> <p>PA DOR coronavirus alert website posting: (3/22/20)</p> <p><i>“Operations Updates: Offices Closed, Inheritance Tax Returns, Tax Appeals,</i></p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|---|
| | | <p>Electronic Filing for a Fee Paid tax preparers and commercial tax preparation software providers that offer electronic filing, or e-filing, for a fee are an option for Pennsylvania taxpayers. E-filing offers advantages not available to taxpayers filing by paper, including error-reducing automatic calculators, instant confirmation of successful filing, faster refund processing and direct deposit options.</p> <p>July 15 Deadline All taxpayers who received more than \$33 in total gross taxable income in calendar year 2019 must file a Pennsylvania personal income tax return (PA-40) by midnight on Wednesday, July 15, 2020.</p> <p>Estimated Payments The deadline for taxpayers who make quarterly estimated personal income tax payments is also extended to July 15, 2020. That means estimated payments for the first and second quarters of 2020 will be due by July 15, 2020.</p> <p>Any individual who expects to receive more than \$8,000 of Pennsylvania-taxable income not subject to withholding by a Pennsylvania employer must estimate and pay personal income tax quarterly. Estimated tax due dates for individuals are typically April 15, June 15, Sept. 15 and Jan. 15, or the first following business day if any deadline falls on a weekend or holiday.</p> <p>Filing for an Extension If additional time to file is needed, taxpayers still have the option to file a request for an extension to file their Pennsylvania personal income tax return. The extension is available for up to six months. As an important reminder, an extension of time to file does not extend the deadline to make a payment if you owe taxes to the commonwealth.</p> <p>Paper Filing Although the Department of Revenue is strongly encouraging taxpayers to electronically submit their personal income tax returns, taxpayers who file paper returns will still be able to do so. The returns will be considered timely filed as long as they are postmarked on or before the new deadline of July 15, 2020. Taxpayers who do submit their returns via paper should know that there will be delays in the processing of their returns, due to the fact that Department of Revenue’s offices are closed as part of mitigation efforts to help prevent the spread of COVID-19. This could impact the processing of a taxpayer’s refund if they are expecting one.</p> <p>Appeal Deadline Because commonwealth offices are currently closed to help prevent the spread of COVID-19, there will be additional time in certain cases for taxpayers who wish to appeal a tax assessment issued by the Department of Revenue or file a petition for a tax refund with the</p> | <p>Assessments and Notices, IFTA/MCRT Requirements The Department of Revenue’s offices and customer service call center are currently closed as the commonwealth takes steps to help slow the spread of COVID-19 in Pennsylvania. That means anyone visiting a Revenue district office or trying to call the department over the phone will not be able to reach a representative at this time. As an alternative, the department is encouraging taxpayers to use its Online Customer Service Center, available at revenue-pa.custhelp.comOpens In A New Window. You can use this resource to electronically submit a question to a department representative. The department representative will be able to respond through a secure, electronic process that is similar to receiving an email. Additionally, the Online Customer Service Center includes thousands of answers to common tax-related questions. We appreciate your patience during this time.</p> <p>Update on Inheritance Tax Returns Due to the recent closing of commonwealth and county office buildings to help prevent the spread of COVID-19, the Department of Revenue is aware that taxpayers have been unable to meet their Inheritance Tax filing and payment obligations. To address these concerns, the department is asking County Register of Wills offices to implement the following procedures when their operations resume:</p> <ul style="list-style-type: none"> • If a taxpayer is filing a return or making a payment and indicates that either was due during the timeframe that offices were closed, please place a date received as of March 12, 2020, on the return and the receipt. • In addition, the department is making system modifications to not apply penalties for payments received late, that otherwise would have been timely during office closures. <p>Information on Tax Appeals</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | <p><u>Board of Appeals.</u> A petition for appeals of all tax types will be accepted as timely filed if it is filed by the later of the following dates:</p> <ul style="list-style-type: none"> • 30 days after the reopening of the Board of Appeals offices; or • The original appeal deadline. <p>Please know that If the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable. In other words, in these cases petitions will be considered as timely filed if they are filed by the last day of the appeal period. Additionally, the Board of Appeals will accept any submission of requested documentation as long as it is received within 30 days after the Board of Appeals offices reopen. Visit the Board of Appeals' Online Petition Center for further information on tax appeals.</p> <p>Reach the Department of Revenue Online With the Department of Revenue's call centers closed due to the mitigation efforts to help prevent the spread of COVID-19, the Department of Revenue is encouraging taxpayers to use its Online Customer Service Center, available at revenue-pa.custhelp.com. You can use this resource to electronically submit a question to a department representative. The department representative will be able to respond through a secure, electronic process that is similar to receiving an email. Additionally, the Online Customer Service Center includes thousands of answers to common tax-related questions. For more information, visit www.revenue.pa.gov, where you can find free tax forms and instructions. You can also visit the department's pages on FacebookOpens In A New Window, TwitterOpens In A New Window and LinkedInOpens In A New Window for additional information.”</p> <p><u>Update from PICPA:</u> (3/21/20)</p> <p>“Pa. Department of Revenue (DOR) Officially Extends PIT Filing Deadline, Provides Updates on Responding to Notices, AST Prepayments</p> <p>The DOR announced on March 21, 2020, that it has extended the filing deadline for Pennsylvania personal income tax returns to July 15, 2020. The DOR will also waive penalties and interest on personal income tax payments made through the new deadline.</p> <p>The DOR, in a message to Peter Calcara, PICPA VP of Government Relations, continues to process electronically-filed tax returns and</p> | <p>Because commonwealth offices are currently closed to help prevent the spread of COVID-19, there will be additional time in certain cases for taxpayers who wish to appeal a tax assessment issued by the Department of Revenue or file a petition for a tax refund with the Board of Appeals. A petition will be accepted as timely filed if it is filed by the later of the following dates:</p> <ul style="list-style-type: none"> • 30 days after the reopening of the Board of Appeals offices; or • The original appeal deadline. <p>Please know that If the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable. In other words, in these cases petitions will be considered as timely filed if they are filed by the last day of the appeal period. Additionally, the Board of Appeals will accept any submission of requested documentation as long as it is received within 30 days after the Board of Appeals offices reopen. Visit the Board of Appeals' Online Petition Center for further information on tax appeals.</p> <p>Information on Assessments and Notices The Department of Revenue continues to process electronically filed tax returns and payments while government operations are shut down due to the COVID-19 outbreak. If you received a notice or assessment from the department that requires a response by a specific date, please know that the deadline to respond is suspended temporarily. That temporary suspension will be lifted once the Department of Revenue's offices have reopened. Further guidance will be posted on the Revenue website as it becomes available.</p> <p>IFTA/MCRT Requirements Temporarily Waived Certain requirements concerning the International Fuel Tax Agreement (IFTA) and Motor Carrier Road Tax (MCRT) are temporarily waived for all commercial carriers and vehicles traveling into or within Pennsylvania. This waiver applies to decals, temporary permits and trip permits. This</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|---|
| | | <p>payments. If you received a notice or assessment that required a response by a specific date, please know that the deadline to respond is suspended temporarily. That temporary suspension will be lifted once the Department of Revenue’s offices have reopened.</p> <p>Also the DOR announced that it is waiving penalties for businesses that are required to make accelerated sales tax (AST) prepayments by Friday, March 20, 2020. The DOR also indicated, “additionally, for April sales tax payments, the department is waiving the AST prepayment requirement and asking businesses to simply remit the sales tax that they have collected in March.” For more information, check out the DOR’s alert page.”</p> <p>Philadelphia Press Release (3/23/20)</p> <p>“As the City of Philadelphia continues to navigate the fast-moving COVID-19 coronavirus pandemic, our number one priority is the health and safety of our residents. The Philadelphia Department of Revenue recognizes that the extraordinary measures necessary to keep Philadelphians safe are having a profound impact on many residents and businesses.</p> <p>To offer relief, Mayor Kenney and Revenue Commissioner Frank Breslin announced today that the Department is changing a number of payment deadlines for Real Estate and some business taxes.</p> <p>Real Estate Tax due date extension We ask that taxpayers who can pay their Real Estate Taxes electronically or by mail by March 31 to do so. This will help ensure continuity of City and School District operations. But we know that many residents are struggling. If you cannot pay your Real Estate Tax by March 31, we have extended the deadline to pay an additional 30 days. The due date for 2020 Real Estate Taxes is now April 30, 2020.</p> <p>We have also extended the deadline to apply for an installment payment plan for 2020 Real Estate Tax. These plans have always been available to all seniors and low-income homeowners. For this year, we will accept applications for 2020 taxes until April 30, 2020. Homeowners can find applications for all Real Estate Tax relief programs at www.phila.gov/real-estate-relief.</p> <p>Business Income & Receipts Tax and Net Profits Tax filing and payment extensions</p> | <p>action is being taken to ensure commercial carriers and vehicles that are transporting essential services or emergency relief supplies to areas in Pennsylvania affected by the COVID-19 outbreak are able to do so.</p> <p>This temporary waiver comes after Pennsylvania Governor Tom Wolf issued a Proclamation of Disaster Emergency. It is necessary to waive any statutory provisions that may slow, limit or otherwise hinder the timely and efficient transportation by commercial vehicles during the COVID-19 emergency.</p> <p>The temporary waiver remains in effect from March 19, 2020 until it is determined by Gov. Wolf that the emergency no longer exists, or for 30 days, whichever occurs later.”</p> <p>“Waiver of Penalties on Accelerated Sales Tax Prepayments</p> <p>To assist the business community as the commonwealth responds to the COVID-19 outbreak, the Department of Revenue is waiving penalties for businesses that are required to make Accelerated Sales Tax (AST) prepayments by the deadline of Friday, March 20.</p> <p>Additionally, for April sales tax payments, the department is waiving the AST prepayment requirement and asking businesses to simply remit the sales tax that they have collected in March.</p> <p>Visit the Department of Revenue’s page on Accelerated Sales Tax Prepayments for more information on how to calculate your prepayments.</p> <p>All businesses are encouraged to remit online using e-TIDES, the department’s online tax system for businesses. Find the REV-819 on the department’s website for a schedule of return and prepayment due dates. You can also visit the department’s Online Customer Service Center Opens In A New Window to find answers to common tax questions or submit a question to the department.”</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|--------------|--|---|---|
| | | <p>We also know that the current safety precautions are especially impacting businesses in the city and the overall economy. To offer relief, the City is extending filing and payment dates for some business taxes. These changes will permit delayed filing and payments, for a potential infusion of around \$500 million into the economy over the next three months.</p> <p>Again, we ask taxpayers who can file and pay their taxes to do so by April 15, 2020. This will help ensure continuity of City and School District operations.</p> <p>But we know that many businesses are facing extreme circumstances. To support Philadelphia’s businesses, we are taking the following measure:</p> <ul style="list-style-type: none"> • The Department of Revenue will honor the federal extensions granted to businesses from the IRS for filing and payments until July 15, 2020 for the <u>Business Income and Receipts Tax</u> and the <u>Net Profits Tax</u>. This policy includes estimated payments. • No action is required from businesses to take advantage of this extension policy in Philadelphia. <p><u>Other business relief measures</u> are coming from other parts of City government, and we will update this information as those details become available.</p> <p>The Department of Revenue continues to monitor this situation and may make additional updates to these policies. Find the Department’s latest announcements on www.phila.gov/revenue. You can also sign up to receive emails with important Philadelphia tax news: bit.ly/2IV7OQv. <u>Find out about Real Estate Tax relief</u>”</p> | <p><i>“Property Tax/Rent Rebate Program Application Deadline Extended to End of Year</i></p> <p>In response to the COVID-19 outbreak, the deadline for older adults and Pennsylvania residents with disabilities to apply for rebates on rent and property taxes paid in 2019 has been extended from June 30 to Dec. 31, 2020, the Department of Revenue announced today. Read more about the extension here.”</p> <p>Other info. at PA coronavirus page</p> |
| Rhode Island | RI DOT COVID-19 webpage (3/19/20) | | <p>RI DOT COVID-19 webpage (3/19/20)</p> <p>Advisory (3/19/20):</p> <p>“The Rhode Island Division of Taxation has created a webpage to address issues related to the coronavirus outbreak (see screenshot below).</p> <p>The Division of Taxation is monitoring developments pertaining to the coronavirus and is following guidance from federal and State officials.1 When virus-related developments occur regarding Rhode Island state taxes, including any changes to deadlines, the Division will post them on the RI DOT COVID-19 webpage: http://www.tax.ri.gov/COVID/</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | | <p>“Coronavirus Disease 2019 (COVID-19) Information</p> <p>Welcome to the RI Division of Taxation's COVID-19 Information page.</p> <p>This page is intended to provide information and updates related to COVID-19’s effects on Taxation.</p> <p>Please see the table below for information currently available.</p> <p>Check back as this table will be updated as information becomes available.</p> <p>Note also that we are actively reviewing guidance provided by the IRS and will be posting updates soon.</p> <p>Here are some important IRS links: <u>Treasury and IRS Issue Guidance on Deferring Tax Payments Due to COVID-19 Breakout Coronavirus Tax Relief</u></p> <p>Check back as this table will be updated as information becomes available.</p> <p>SALES TAX:</p> <p>The Rhode Island Division of Taxation understands the difficulty that many businesses, including small businesses and retailers, are facing during this unprecedented crisis. To that end, the Division would like to remind businesses that the Rhode Island Commerce Corporation has information about low-interest federal disaster loans for working capital to Rhode Island small businesses that are suffering substantial economic injury as a result of the coronavirus. For details, including links to applications, hotlines, and other resources, please see: https://commerceri.com/covid-19/.</p> <p>The Division also would like to remind businesses that the deadline is tomorrow -- Friday, March 20, 2020 -- for remitting sales tax, meals and beverage tax, and certain other levies. These amounts represent taxes that the businesses’ customers paid during February 2020 and that the businesses held in trust, by law, for remitting to the State of Rhode Island. For more information about the penalties for misappropriating these</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------------|---|---|---|
| | | | <p>amounts, please see <u>Rhode Island General Laws Sections 44-19-35 through 37</u>.</p> <p>The Division also would like to remind businesses and other taxpayers that under <u>Regulation 280-RICR-20-00-4</u> (“Taxpayer Rights and Responsibilities “), they have the express right to request that penalties be abated where there was no negligence or intentional disregard of the law.</p> <p>Check back as this page will be updated as information becomes available.”</p> <p>“Online and telephone services</p> <p>While Governor Gina M. Raimondo has declared a state of emergency in response to the virus, the Division of Taxation currently remains open. However, the Division recommends that taxpayers use the agency’s website, portal, email, and phone system -- and avoid visiting the Division of Taxation’s office -- in order to limit the spread of the coronavirus....”</p> <p><u>RI DOT Advisory 2020-9</u> (3/14/20) “Division encourages taxpayers to reduce in-person visits as part of effort to slow transmission of coronavirus Agency recommends use of its website, portal, and email and telephone systems...” A detailed list of Division phone numbers and email addresses is available at http://www.tax.ri.gov/contact/.</p> <p>Legislature: To contain the spread of COVID-19, there <u>will be no General Assembly sessions</u> during the week of March 16-20, 2020. All legislative offices will also be closed.</p> |
| South Carolina | Governor Press Release on July 15 for state income taxes (3/21/20) News Release on June 1 filing and payment (3/17/20) | SC INFORMATION LETTER #20-4 “SUBJECT: Extended Tax Relief Restated and Updated - Persons and Businesses Affected by Coronavirus (COVID-19) (All Taxes) DATE: March 23, 2020 | South Carolina was considering special filing and payment relief to those affected by Covid-19, the state’s Department of Revenue spokeswoman Bonnie Swingle, said in an email. (Bloomberg, 3/17/20) |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|--|-------------------|
| | <p>SC Information Letter 20-3 (3/17/20)</p> <p>Charleston Announcement (3/17/20)</p> <p>(July 15 – filing and payment of state income taxes – individual, C corporation, trust returns – waive interest and penalties extending tax relief for South Carolina 2019 income tax returns originally due April 15, 2020, until July 15, 2020. This also includes quarterly estimated payments due on April 15, 2020. Interest or penalties related to this tax relief will be waived. Additional extension of time to file income tax returns to October 15, 2020 by filing the appropriate South Carolina extension (i.e., SC Form 4868, 1120-T, or 8736) on or before July 15, 2020. Alternatively, if a taxpayer files a timely federal extension, this will automatically extend the time to file the South Carolina 2019 income tax return to October 15, 2020.)</p> <p>(June 1 – filing return and payment – waiving interest and penalties - sales and use tax, admissions tax, other taxes. The Department announced in SC Information Letter #20-3, dated March 17, 2020, that affected taxpayers will have until June 1, 2020 to file and pay taxes for returns that are due between April 1, 2020 and June 1, 2020. On March 21, 2020, Governor McMaster directed that other state</p> | <p>MODIFIES: SC Information Letter #20-3</p> <p>AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014) S.C. Code Ann. Section 1-23-10(4) (2005) SC Revenue Procedure #09-3</p> <p>SCOPE: An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.</p> <p>Internal Revenue Service Expands Income Tax Relief. The Internal Revenue Service provided special income tax filing and payment relief to those affected by Coronavirus (COVID19) on March 21, 2020. The tax relief automatically postpones until July 15, 2020, the due date for filing Federal income tax returns (or extensions) and making Federal income tax payments originally due April 15, 2020. There is no limitation of the amount of the payment that may be postponed.</p> <p>The relief is available solely for:</p> <ul style="list-style-type: none"> • Federal income tax payments due on April 15, 2020; • Federal income tax returns due on April 15, 2020 for the affected taxpayer’s 2019 tax year; and • Federal estimated income tax payments due on April 15, 2020, for the affected taxpayer’s 2020 tax year (including payments of tax on self-employment income). <p>No extension is provided for the payment or deposit of any other type of Federal tax, or the filing of any Federal information return. Interest, penalties, and additions to tax with respect to such postponed Federal income tax filings and payments will begin to accrue on July 16, 2020.</p> <p>See Notice 2020-18 attached and Internal Revenue Service IR-2020-58 for more information.</p> <p>2</p> <p>South Carolina Department of Revenue Extends Income Tax Relief. As directed by Governor Henry McMaster, the Department is conforming South Carolina’s income tax deadline to July 15, 2020, the new Federal income tax deadline. Accordingly, the Department is extending tax relief for South Carolina 2019 income tax returns (e.g., individual, C corporation, trust returns) originally due April 15, 2020, to provide the same relief granted by the Internal Revenue Service.1 As a result, taxpayers will have until July 15, 2020 to file South Carolina income tax returns and pay income taxes due. This also includes quarterly estimated payments due on April 15, 2020. Interest or penalties related to this tax relief will be waived.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---|--|-------------------|
| | <p>taxes (i.e., those taxes other than the income taxes conforming to the new federal income tax deadline) will remain delayed until June 1, 2020, as previously ordered. The June 1, 2020 relief applies to taxes administered by the Department or tax returns filed with the Department between April 1, 2020 and June 1, 2020, including, but not limited to:</p> <ul style="list-style-type: none"> • State sales and use taxes • Local sales and use taxes collected by the Department • Property tax returns filed with the Department 2 • Withholding taxes • Motor fuel user fees • State accommodations taxes • Beer, wine, and liquor taxes. <p>The relief does not apply to tax returns filed with a county or municipality, such as the local hospitality tax or local accommodations tax. A taxpayer should contact the county regarding any tax relief being provided for tax payments made to the county or tax returns filed with the county. Interest or penalties related to this tax relief will be waived if payment is made by the end of the relief period.)</p> <p>(Charleston – suspend accommodations and hospitality taxes for 90 days)</p> | <p>Even with the filing deadline extended to July 15, 2020, the Department is encouraging taxpayers who are due an income tax refund to file as soon as possible and file electronically. The Department is continuing to process tax returns and issue income tax refunds during this rapidly changing environment.</p> <p>Other South Carolina Tax Relief (Other Than Income Tax Relief Provided Above). The Department announced in SC Information Letter #20-3, dated March 17, 2020, that affected taxpayers will have until June 1, 2020 to file and pay taxes for returns that are due between April 1, 2020 and June 1, 2020. On March 21, 2020, Governor McMaster directed that other state taxes (i.e., those taxes other than the income taxes conforming to the new federal income tax deadline) will remain delayed until June 1, 2020, as previously ordered.</p> <p>The June 1, 2020 relief applies to taxes administered by the Department or tax returns filed with the Department between April 1, 2020 and June 1, 2020, including, but not limited to:</p> <ul style="list-style-type: none"> • State sales and use taxes • Local sales and use taxes collected by the Department • Property tax returns filed with the Department 2 • Withholding taxes • Motor fuel user fees • State accommodations taxes • Beer, wine, and liquor taxes <p>Note: The relief does not apply to tax returns filed with a county or municipality, such as the local hospitality tax or local accommodations tax pursuant to Title 6 of the South Carolina Code of Laws. A taxpayer should contact the county regarding any tax relief being provided for tax payments made to the county or tax returns filed with the county.</p> <p>Returns Filed by Affected Taxpayers. Taxpayers filing an electronic or paper South Carolina tax return will automatically receive this tax filing and payment relief. Taxpayers do not need to file any additional forms or call the Department to qualify for this relief.</p> <p style="text-align: center;">1 This Information Letter modifies SC Information Letter #20-3 where the Department announced that the due date for all returns and all tax payments due April 15, 2020 would be postponed until June 1, 2020. 2 This tax relief only applies to any property tax return filed with the Department (e.g., PT-100, PT-300, PT-420). Business property tax returns for Cherokee, Chester, Colleton, Dorchester, Greenville, Oconee, Pickens, and Saluda counties are filed with the Department and qualify for this tax relief. 3</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>Returns Filed Without Payment. Taxpayers may choose to continue to file South Carolina tax returns with the Department during the relief periods electronically, through MyDORWAY, or by paper. Such taxpayers may choose to postpone payment of the tax due reported on the return until the June 1, 2020 or July 15, 2020 relief due date. Interest or penalties related to this tax relief will be waived if payment is made by the end of the relief period.</p> <p>Additional Extension of Time to File Income Tax Returns to October 15, 2020. This tax relief automatically postpones the due date of a South Carolina income tax return from April 15, 2020 to July 15, 2020. Individuals and businesses who need additional time to file beyond the July 15 deadline can request an extension of time to file by filing the appropriate South Carolina extension (i.e., SC Form 4868, 1120-T, or 8736) on or before July 15, 2020. Alternatively, if a taxpayer files a timely federal extension, this will automatically extend the time to file the South Carolina 2019 income tax return to October 15, 2020.</p> <p>Questions and Other Relief.</p> <p>General Tax Relief Questions and Information. Taxpayers with general tax relief questions should contact the Department at 1-844-898-8542 (toll free) or see updated South Carolina tax relief information posted on a special Coronavirus (COVID-19) page at dor.sc.gov/emergencies.</p> <p>Questions Concerning Current Audit and Collection Matters. This relief does not apply to current collection matters, including payments due under any payment plan previously entered into with the Department. Taxpayers with questions concerning a current Department audit or collection matter should contact the Department’s revenue officer or auditor who is handling their specific audit or collection matter.</p> <p>Questions Concerning County Property Taxes. Taxpayers with questions concerning county property taxes should contact the appropriate county government official.”</p> <p>Part III - Administrative, Procedural, and Miscellaneous</p> <p>Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic Notice 2020-18</p> <p>I. PURPOSE On March 13, 2020, the President of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>Emergency Assistance Act in response to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic (Emergency Declaration). The Emergency Declaration instructed the Secretary of the Treasury “to provide relief from tax deadlines to Americans who have been adversely affected by the COVID-19 emergency, as appropriate, pursuant to 26 U.S.C. 7508A(a).” Pursuant to the Emergency Declaration, this notice provides relief under section 7508A(a) of the Internal Revenue Code (Code) for the persons described in section III of this notice that the Secretary of the Treasury has determined to be affected by the COVID-19 emergency. This notice supersedes Notice 2020-17.</p> <p>II. BACKGROUND</p> <p>Section 7508A provides the Secretary of the Treasury or his delegate (Secretary) with authority to postpone the time for performing certain acts under the internal revenue laws for a taxpayer determined by the Secretary to be affected by a Federally declared disaster as defined in section 165(i)(5)(A). Pursuant to section 7508A(a), a</p> <p>period of up to one year may be disregarded in determining whether the performance of certain acts is timely under the internal revenue laws. On March 18, 2020, the Department of the Treasury and the Internal Revenue Service issued Notice 2020-17 providing relief under section 7508A(a) of the Code, which postponed the due date for certain Federal income tax payments from April 15, 2020 until July 15, 2020. This notice restates and expands upon the relief provided in Notice 2020-17.</p> <p>III. GRANT OF RELIEF</p> <p>The Secretary of the Treasury has determined that any person with a Federal income tax payment or a Federal income tax return due April 15, 2020, is affected by the COVID-19 emergency for purposes of the relief described in this section III (Affected Taxpayer). The term “person” includes an individual, a trust, estate, partnership, association, company or corporation, as provided in section 7701(a)(1) of the Code. For an Affected Taxpayer, the due date for filing Federal income tax returns and making Federal income tax payments due April 15, 2020, is automatically postponed to July 15, 2020. Affected Taxpayers do not have to file Forms 4868 or 7004. There is no limitation on the amount of the payment that may be postponed.</p> <p>The relief provided in this section III is available solely with respect to Federal income tax payments (including payments of tax on self-employment income) and Federal income tax returns due on April 15, 2020, in respect of an Affected Taxpayer’s 2019 taxable year, and Federal estimated income tax payments (including payments of tax on self-employment income) due on April 15, 2020, for an Affected Taxpayer’s 2020 taxable year.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>No extension is provided in this notice for the payment or deposit of any other type of Federal tax, or for the filing of any Federal information return.</p> <p>As a result of the postponement of the due date for filing Federal income tax returns and making Federal income tax payments from April 15, 2020, to July 15, 2020, the period beginning on April 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to file the Federal income tax returns or to pay the Federal income taxes postponed by this notice. Interest, penalties, and additions to tax with respect to such postponed Federal income tax filings and payments will begin to accrue on July 16, 2020.</p> <p>IV. EFFECT ON OTHER DOCUMENTS</p> <p>This Notice supersedes Notice 2020-17. Because of the expansion of relief provided in this notice and the fact that Notice 2020-17 is superseded, any phone calls regarding Notice 2020-17 that have not already been returned will not be returned. As noted below, taxpayers with questions regarding the application of this notice should contact (202) 317-5436.</p> <p>V. DRAFTING INFORMATION</p> <p>The principal author of this notice is Jennifer Auchterlonie of the Office of Associate Chief Counsel, Procedure and Administration. For further information regarding this notice, you may call (202) 317-5436 (not a toll-free call).”</p> <p>Governor Press Release (3/21/20)</p> <p>“Governor Henry McMaster took additional actions today to enhance the state’s response to COVID-19’s continued impact to South Carolina.</p> <p>The governor has also issued Executive Order 2020-12.</p> <p>The governor also directed the Department of Revenue to conform the state’s income tax deadline to July 15th, which is the new federal income tax deadline. Other state taxes will remain delayed until June 1st, as previously ordered.”</p> <p>News Release (3/17/20)</p> <p>The South Carolina Department of Revenue (SCDOR) is offering more time to file returns and pay taxes due April 1, 2020 – June 1, 2020 to assist taxpayers during the COVID-19 outbreak.</p> <p>Tax returns and payments due April 1 – June 1 will now be due June 1, 2020. Penalty and interest will not be charged if payment is</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|--------------|---|---|---|
| | | <p>made by June 1. This includes South Carolina Individual Income Taxes, Corporate Income Taxes, Sales and Use Tax, Admissions Tax, and other taxes filed and paid with the SCDOR. The SCDOR is automatically applying this tax relief for all applicable returns and payments; you don't need to take any additional action.</p> <p>The SCDOR encourages taxpayers, some of whom may be working from home, to:</p> <ul style="list-style-type: none"> • Use our available online services. Visit MyDORWAY, our free online tax system, at MyDORWAY.dor.sc.gov to securely manage your South Carolina taxes from a smartphone or computer. • Help protect yourself and prevent the spread of COVID-19 by calling or emailing us instead of visiting in person. Find the phone number or email address you need at dor.sc.gov/contact. • Consider filing your Individual Income Taxes electronically, which is safer and faster. Visit dor.sc.gov/iit-filing to learn more. After you file, check your refund status online at dor.sc.gov/refund. <p>Visit IRS.gov for federal tax relief information.</p> <p>Visit the SCDOR's website at dor.sc.gov/emergencies and review SCDOR Information Letter 20-3 for more information. Connect with the SCDOR on Facebook and Twitter for up-to-date news and announcements.”</p> <p>Charleston Announcement (3/17/20) Charleston County, as well as the City of Charleston, will suspend collection of accommodations and hospitality taxes for 90 days. Summey said the city and county has also the governor’s office and Department of Revenue to do the same thing. Those taxes are due on Friday.</p> | |
| South Dakota | | | <p>SD DOR website: “Due to the Governor’s executive order, our offices will be closed until March 23rd. Our staff is available via chat or at 800-829-9188 to answer your questions.” (3/16/20)</p> |
| Tennessee | <p>TN DOR Notice 20-05 (3/24/20)</p> <p>(July 15 - extended filing and paying franchise and excise tax from April 15, 2020 to July 15, 2020. Until July 15, 2020 for filing returns and making any payments (including quarterly estimated payments) originally due on April 15, 2020. Interest and late filing</p> | <p>TN DOR Notice 20-05 (3/24/20)</p> <p>“Franchise Tax and Excise Tax Notice COVID-19 Tax Filing Extension”</p> <p>Tax Filing and Payment Extension: COVID-19 Relief</p> <p>Filing Extension for Franchise and Excise Tax</p> | <p>TN DOR COVID- 19 webpage (3/24/20)</p> <p>“Customer Service: Walk-In Service Suspended Through April 12 With health and safety in mind in response to COVID-19, the Tennessee Department of Revenue is not currently receiving walk-in customers at our regional and downtown offices March 20, 2020 through April 12, 2020. This includes the Motor Carrier office at 44 Vantage Way in Nashville.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|---|
| | <p>penalties waived if file and pay by July 15. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged. This notice applies to franchise and excise tax only.)</p> | <p>On March 20, 2020, the Internal Revenue Service issued Notice 2020-18, which provides an income tax filing extension. Under Tennessee law, the Commissioner is authorized to extend the deadline for filing a return whenever the IRS extends a federal filing date. The Tennessee Department of Revenue has extended the due date for filing and paying franchise and excise tax from April 15, 2020 to July 15, 2020. Taxpayers will have until July 15, 2020, to file returns and make any payments (including quarterly estimated payments) originally due on April 15, 2020. Interest and late filing penalties will not be applied to returns filed and payments made on or before this extended due date. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged.</p> <p>This notice applies to franchise and excise tax only. For More Information Visit www.tn.gov/revenue. Click on Revenue Help to search for answers or to submit an information request to one of our agents. References Tenn. Code Ann. § 67-1-114.”</p> | <p>Motor Carrier customers are encouraged to utilize the following resources: TNTAP online services for IFTA, IRP, UCR and Intrastate Forms and additional information related to your Motor Carrier account Motor Carrier Call Center: 615-399-4265 For taxpayers seeking tax filing assistance, we are available to assist you over the phone at our Taxpayer Assistance Hotline 615-253-0600 or Tax Practitioner Hotline 615-253-0700, online at Revenue Help, or by email revenue.support@tn.gov. Deadline for March and April Vehicle Registration Renewals Extended to June 15 Through Executive Order No. 15, Governor Bill Lee extended the deadline for obtaining registration renewals that expire in March or April. The new deadline for obtaining these renewals is June 15, 2020. The Department of Revenue hopes this extension of time will alleviate concerns of motor vehicle registrants so they can focus on their health and safety amid the ongoing COVID-19 situation. Liquor-by-the-Drink Tax and Alcoholic Beverages for Consumption Off Premises Governor Lee’s Executive Order no. 17 authorizes the temporary sale of alcoholic beverages for consumption off of the premises by a restaurant. For further details and requirements surrounding such sales, please see the Executive Order. Because these sales are for consumption off the premises, the liquor-by-the-drink tax imposed by Tenn. Code Ann. § 57-4-301 does not apply. No liquor-by-the-drink tax should be charged on take-out or delivery sales while the Executive Order is in effect. Businesses should not collect the liquor-by-the-drink tax on these sales, either by adding tax to the menu price or including the tax in the menu price. Any liquor-by-the-drink taxes that are collected must be remitted to the department. Please note that sales and use tax will continue to apply to these sales. <i>This is a rapidly evolving situation. We will continue to post updates here as they become available. Thank you for your patience.” (3/24/20)</i></p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|---|
| | | | <p>Affected Tennessee <i>tornado</i> disaster taxpayers have until July 15 to file. TN DOR Website (3/20/20)</p> |
| Texas | <p>Texas Comptroller Glenn Hegar Issues Statement on Sales Tax Deadlines and Coronavirus Pandemic (3/17/20)</p> | <p>Texas Comptroller Glenn Hegar Issues Statement on Sales Tax Deadlines and Coronavirus Pandemic (3/17/20)</p> <p>As the March 20 monthly sales tax due date approaches, Texas Comptroller Glenn Hegar reminds businesses to use the agency’s online tools for tax filing and payment.</p> <p>“We are committed to the health and safety of taxpayers, members of the community, agency employees and businesses throughout the state,” Hegar said. “For that reason, we’re urging businesses to make use of the agency’s online tools to meet the March 20 deadline and remit taxes collected from Texans in February and held ‘in trust’ until now.”</p> <p>A suite of online tools to facilitate filing and on-time payment of taxes can be found on the agency’s website, and a quick reference site has been set up in response to the COVID–19 emergency. For taxpayers who must visit Comptroller field offices, protocols have been put in place to ensure proper social distancing and protect the safety of both taxpayers and Comptroller employees.</p> <p>For monthly filers, taxes collected in February must be remitted to this agency by March 20. The agency will in turn remit local sales taxes back to local communities who rely on that revenue to provide day-to-day and emergency services to local residents....</p> <p>. As part of that pulling together, I ask businesses to remit the taxes they collected from Texans by the established due date.</p> <p>“We will examine each tax due date as it approaches, and I will keep lawmakers and all stakeholders informed as the agency evaluates rapidly changing conditions.”</p> <p>Taxpayers are strongly encouraged to use online tools, tutorials and other resources for tax services, and establish 24/7 account access on Webfile.”</p> | <p>Texas Comptroller COVID-19 Response Website (3/20/20)</p> <p>“A Message from the Comptroller</p> <p>At the Comptroller’s office, the health and well-being of our taxpayers, employees and communities is our top priority. We understand the concern and uncertainty you may be experiencing surrounding the coronavirus (COVID-19) and are committed to being responsive to the needs of our taxpayers as the situation evolves.</p> <p>We strongly encourage you to use our online tools, tutorials and other resources for tax services, and establish 24/7 account access on Webfile.</p> <p>You can access your Webfile account any time and submit your sales tax reports, make payments, change your on-file mailing address, close a business location and more. It’s easier and faster (in most cases) to manage your Webfile account digitally, especially given call wait times may be longer than usual.</p> <p>To see what other services we offer online, check out our Virtual Field Office.</p> <p>While the Comptroller’s office recognizes the hardships businesses are facing during these uncertain times, the taxes that are due are based on sales made in February and collected by businesses on behalf of the state and local governments in February, the decision is not to extend or delay the March due dates for state and local sales taxes, hotel taxes, mixed beverage gross receipts and sales taxes, motor vehicle rental tax, seller-financed motor vehicle sales tax and motor fuels taxes. Learn more »”</p> <p>COVID-19 Impacts by Business Function</p> <p>Field Offices</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|--|
| | | | <p>Motor Vehicle Tax Extension</p> <p>Property Tax Assistance Division</p> <p>Statewide Procurement</p> <p>Texas Guaranteed Tuition Plan</p> <p>Unclaimed Property For questions about COVID-19, dial 2-1-1, then choose Option 6 for updates from the Texas Department of State Health Services. Hours: 7:00 a.m. – 8:00 p.m., 7 days per week . If you experience difficulty when dialing 2-1-1, please email coronavirus@dshs.texas.gov.”</p> |
| Utah | <p>Utah Tax Commission Website: (3/26/20)</p> <p>UT Tax Commission News Release 3/26/20</p> <p>News Release (3/19/20)</p> <p>News release (3/16/20)</p> <p>(July 15 – filing and payment to July 15 for individuals, corporations and pass-through entities (such as LLCs) Interest and penalties are waived for late-filed 2019 tax returns and payments of individuals, corporations and pass-through entities such as LLCs. To receive this adjustment, these returns and payments must be filed no later than July 15, 2020. The deadline for submitting sales taxes has not changed, as this may first require legislative action.)</p> | <p>Utah Tax Commission Website: (3/26/20)</p> <p>“Tax Filing and Payment Information</p> <p>State Taxes: By Utah statute, individuals have the same deadline to file and pay their 2019 taxes as the IRS, which is July 15, 2020. Additionally, interest and penalties are waived for late-filed 2019 tax returns and payments of corporations and pass-through entities such as LLCs. To receive this adjustment, these returns and payments must be filed no later than July 15, 2020. The deadline for submitting sales taxes has not changed, as this may first require legislative action. See this news release for full information.</p> <p>Federal Taxes: The IRS has automatically extended the deadline for 2019 individual and corporate returns and payments to July 15, 2020, without penalties and interest, regardless of the amount owed. See this news release on the IRS website regarding the federal extension.</p> <p>Due Date: See the information above regarding this.”</p> <p>UT Tax Commission News Release 3/26/20</p> <p>“Utah State Tax Commissioners approved adjustments to tax filing and payment deadlines for individuals and business entities during its Commission meeting today. The adjustments are in response to the actions taken by the Internal Revenue Service (IRS) in response to COVID-19, Novel Corona virus. The Commission unanimously passed an emergency rule waiving interest and penalties for late filed 2019 tax returns and payments of Corporations and Pass through entities</p> | <p>Utah Tax Commission Website: (3/26/20)</p> <p>“Important Changes Related to Office Hours and Assistance</p> <p>The Tax Commission is making temporary changes to help slow the spread of COVID-19. Please know that we are doing everything possible to address the tax and motor vehicle needs of the public during this epidemic. Return to this website as needed for updates.”</p> <p>Also see this news release for additional information.</p> <p>Telephone/Email Assistance: Agents are available Monday-Friday, 8:00 a.m. – 5:00 p.m. at 801-297-2200, 800-662-4335, taxmaster@utah.gov or tapsupport@utah.gov.</p> <p>In-Person Assistance: Very limited services are available at our offices. See this news release for additional information.</p> <p>Online Services: For the most efficient tax and motor vehicle service, please use Taxpayer Access Point (TAP) or Motor Vehicle Portal (MVP). RenewalExpress is also available for renewing your vehicle registration.”</p> <p>News Release (3/19/20)</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | <p>such as LLCs. To receive this adjustment, these returns and payments have to be filed no later than July 15, 2020.</p> <p>The Commission also confirmed that by Utah statute, individuals will have the same time to file and pay their 2019 taxes as provided by the IRS, which is also July 15, 2020. Interested parties and tax practitioners are encouraged to visit the Tax Commission Website and review the meeting materials reflecting the official action of the Commission.</p> <p>With regard to possibly extending the deadline for submitting sales taxes, Commissioner John Valentine indicated in the Tax Commission meeting in response to a question from the public, that the Tax Commission had not taken an official position on this request. He questioned the Commission’s statutory authority to grant this request and indicated that the Governor may have to call a Special Session of the State Legislature to provide the legal authority and direction to extend the deadline for sales tax remittances.</p> <p>Also, during the meeting, Executive Director Scott Smith reported that 59% of tax commission employees were telecommuting. He said all tax commission call centers are open and have taken almost 14,000 calls in the first three days of this week.</p> <p>State and federal income tax refunds are also being fulfilled quickly. Director Smith cited his own daughter’s example of receiving her refunds within 8 days of her filing a complete return. Commissioner Valentine encouraged taxpayers who are able to file and pay their taxes when due, to do so.</p> <p>Finally, some procedural changes were announced at the Division of Motor Vehicle (DMV) offices around the state in response to the COVID-19 outbreak. The offices are allowing 10 people at a time in the building and, as weather permits, people are asked to wait outside. Most state-run DMV offices are open with the exception of the Vernal and Richfield offices which are closed at this time.”</p> <p>News Release (3/19/20)</p> <p>News release (3/16/20)</p> <p>Due Date: The due date of the Utah individual income tax return is the same day as the due date of the federal individual income tax</p> | <p>“Tax Commission Re-opens – Changes to Appeals Hearings – Updates to Tax Filing Deadlines – DMV Schedule and Procedure Adjustments</p> <p>The Utah State Tax Commission building will be open for business daily again on Friday, March 20, 2020, from 8:00 a.m. to 5:00 p.m. The building was closed and evacuated following Wednesday’s earthquake for inspection and cleanup.</p> <p>Here are some other changes to be aware: Appeals Hearings and Conferences: The Tax Commission is currently holding all appeal events as scheduled via telephone conference only. We cannot accommodate individuals appearing in person until further notice. If you have questions on how to proceed with a telephone hearing, or if you feel your position will be unduly prejudiced by a telephone hearing, rather than an in-person hearing, please call 801 297-2282. To appear by telephone, you must call 15 minutes prior to the event at 801-297-2282 for further instructions.</p> <p>...</p> <p>Division of Motor Vehicles: DMV operations are being adjusted in order to follow Governor Herbert’s direction to limit person-to-person contact and limit the size of public gatherings while continuing to provide necessary services. For the immediate future, DMV office access and services will vary depending on office location and staffing available. For up-to-date information regarding your local DMV office status, please visit our website: https://dmv.utah.gov/. □ When possible, customers should process their renewal through our online services. o Renewal Express https://secure.utah.gov/rex/index.html o On the SPOT renewal stations. For a map of locations visit: https://secure.utah.gov/rex/help/stationMap.html □ Most state operated DMV offices will reopen,</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|---|
| | | <p>return. If the IRS changes the federal due date, Utah’s due date will also be extended.</p> <p>The due dates of Utah corporate and pass through entities is set by state statute and will not be effected by IRS changes in the due dates for those returns without action by the legislature.</p> | <p>with limited access to the public, Friday morning, March 20, 2020. These closures were due to the earthquake Wednesday morning. <input type="checkbox"/> Public access within state DMV offices will be controlled and may result in longer waits. To decrease wait times some services will be limited. o Dealer Packets will remain as drop off only o On-site vehicle renewals at the following state operated offices will only be processed via the drive-through: <input type="checkbox"/> Salt Lake <input type="checkbox"/> South Valley <input type="checkbox"/> Ogden <input type="checkbox"/> Farmington <input type="checkbox"/> Hurricane o Customer’s processing DMV transactions will have controlled entry at the offices listed above. Only one customer per available agent will be allowed in most DMV offices to exercise the direction for social distancing. Please be prepared to wait outside; prepare for inclement weather. We apologize for inconvenience this may cause and ask that you plan ahead for any interactions that require you to visit a DMV office. Additional updates will be provided as required by current emergency situations at https://dmv.utah.gov/. Thank you for your patience during the delay.</p> <p>All scheduled appeals hearings will be held by telephone from March 23 through April 24, 2020. Due to COVID-19 precautions, the Tax Commission will hold all events as scheduled, but will hold the events via telephone conference only. Individuals appearing in person will not be accommodated. If you have questions on how to proceed with a telephone hearing, or if you feel your position will be unduly prejudiced by a telephone hearing, rather than an in-person hearing, please call 801-297-2282. To appear by telephone, you must call 15 minutes prior to the hearing at 801 297-2282 for further instructions. <input type="checkbox"/> If you have questions or require special accommodations, please call 801- call 801-297-3900 in advance of the hearing.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------|---|--|--|
| Vermont | | | <p>The Property Tax Division functions will continue without interruption. Most of the work will be completed using email and phone communication.</p> <p>Proposed legislation: On 3/15/20, the Vermont House passed COVID-19 emergency response legislation as an amendment to an emergency responder budget bill. No text of the amendment is available yet. The VT Senate would take it up after the week recess. The package was attached to H.742, legislation which provides grants for emergency medical personnel training.</p> <p>Legislature: The Legislature has adjourned until Tuesday, March 24th. The State House will be closed during the adjournment. All staff except essential security and IT personnel will work remotely.</p> |
| Virginia | <p>Bulletin 20-4 (3/20/20)</p> <p>Press Release: Governor Northam Announces Additional Actions to Address COVID-19 (3/19/20)</p> <p>(June 1 – extend due date for VA income tax <i>payments</i> – penalty waiver if full amount paid by June 1 or late payment penalties accrue from original date due – for individual, corporate, and fiduciary income taxes and any estimated income tax payments required in this period. Interest continues to accrue from the original due date. Filing deadlines remain same.)</p> | <p>Bulletin 20-4 (3/20/20)</p> <p>“IMPORTANT INFORMATION REGARDING VIRGINIA’S INCOME TAX PAYMENT DEADLINES</p> <p>INCOME TAX PAYMENT EXTENSION AND PENALTY WAIVER IN RESPONSE TO THE COVID-19 CRISIS</p> <p>On March 19, 2020, Governor Ralph Northam requested that the Department of Taxation extend the due date for certain Virginia income tax payments to June 1, 2020 in response to the coronavirus disease 2019 (COVID-19) crisis. The relevant filing deadlines will remain the same. This bulletin provides additional information regarding this extension and penalty waiver program.</p> <p>Payment Extension and Waiver of Late Payment Penalties Any income tax payments due during the period from April 1, 2020 to June 1, 2020 can now be submitted to the Department of Taxation (“the Department”) at any time on or before June 1, 2020 without penalty. As a result, the Department will automatically waive any late payment penalties that would otherwise apply so long as full payment is made by June 1, 2020. If full payment of the amount owed during the period is not made by June 1, 2020, this penalty waiver will not apply, and late payment penalties will accrue from the original date that the payment was due.</p> | <p>VSCPA submitted a letter to the Secretary of Finance, requesting interest and penalty relief through 6/15/20. (3/19/20)</p> <p>“The Virginia Society of Certified Public Accountants (VSCPA) Tax Advisory Committee would like to request the Virginia Department of Taxation (TAX) consider providing relief to Virginia taxpayers in light of the uncertainty and challenges caused by the coronavirus (COVID-19) pandemic. In Notice 2020-17 issued today, the IRS announced an extension of the payment deadline until July 15, 2020, for federal income taxes due on April 15, 2020. This extension applies to both the balances due on 2019 returns and estimated income tax payments due.</p> <p>We recognize that minimizing the impact to the state budget is critically important to allowing the Commonwealth to continue to have the financial means to provide much needed services during this unprecedented crisis. Specifically, we understand that it may be difficult to extend any relief provided beyond the Commonwealth’s current fiscal year. Therefore, the Committee is recommending that penalties and interest for tax payments due on May 1, 2020, be waived</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|---|
| | | <p>Interest will continue to accrue from the original due date of such payment. Therefore, taxpayers who are able to pay by the original due date are encouraged to do so. Taxes eligible for this payment extension and penalty waiver include individual, corporate, and fiduciary income taxes, as well as any estimated income tax payments that are required to be paid to the Department during this period.</p> <p>Please note that this does not provide a filing extension. To avoid any late filing penalties that may apply, taxpayers that utilize the aforementioned payment extension are still required to file income tax returns by the relevant due dates. However, if you are unable to file by such due dates, Virginia offers automatic filing extensions to all taxpayers for up to six months (or seven months in the case of certain corporations). No application is required to file on extension. Please see the Department’s website for more information. If you decide to take advantage of Virginia’s automatic filing extension, please be sure to make an extension payment by June 1, 2020 to avoid late payment penalties or extension penalties, as applicable. This Tax Bulletin is available online in the Laws, Rules & Decisions section of the Department’s website. If you have additional questions, please visit the Department’s website at http://www.tax.virginia.gov, or contact the Department at (804) 367-8031 for individual income tax questions or (804) 367-8037 for business tax questions.”</p> <p>Press Release: Governor Northam Announces Additional Actions to Address COVID-19 (3/19/20)</p> <p>...</p> <p>“Support for Impacted Businesses</p> <p>...</p> <p>Businesses impacted by COVID-19 can also request to defer the payment of state sales tax due tomorrow, March 20, 2020, for 30 days. When granted, businesses will be able to file no later than April 20, 2020 with a waiver of any penalties.</p> <p>The Governor has requested that the Department of Taxation to extend the due date of <i>payment</i> of Virginia individual and corporate income taxes. While filing deadlines remain the same, the due date for individual and corporate income tax will now be June 1, 2020. Please note that interest will still accrue, so taxpayers who are able to pay by the original deadlines should do so.” (This is the Governor’s proposal.)</p> | <p>for payments received through June 15, 2020. This will leave the current payment and filing deadline of May 1 in place, but allow for relief to those taxpayers who may need it.</p> <p>Lastly, it is our understanding that Congress, Treasury and the Internal Revenue Service (IRS) are considering several additional relief measures. Virginia should continue to monitor any federal actions taken and assess whether similar relief measures would be appropriate in the Commonwealth. ...”</p> <p>The Virginia Supreme Court issued an order declaring a judicial emergency in all district and circuit courts in the state in response to COVID-19; non-essential and non-emergency court proceedings are suspended until April 6, 2020.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|------------|--|--|--|
| Washington | <p>Washington DOR COVID-19 website: (3/18/20)</p> <p>City of Seattle press release (3/10/20)</p> <p>Announcement of City of Tacoma (3/20/20)</p> <p>(6/15 - annual return now due. Need <i>request</i> filing and payment extend monthly returns. Quarter 1 now due 6/30, and annual return now due 6/15 - <i>on request</i> - for annual businesses, waive penalties - business and occupation tax, real estate excise tax, and other taxes, delay assessments 30 days. The Department currently has the authority to waive interest through April 17, 2020. Please check back to see if this date gets extended. Please note that penalties and interest accrued prior to February 29, 2020, will not be waived. There will be no refunds for penalties and interest paid during the state of emergency. Businesses can request the relief above by sending a secure email in their My DOR account or by calling Revenue's customer service staff at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m.</p> <p>(Revenue will delay issuing new compliance assessments until mid-April and reassess then. This delay includes tax warrants, notices of withhold and deliver, and revocations. Upon request, Revenue will work with taxpayers that are impacted by COVID-19 to adjust payment plan amounts or extend</p> | <p>(Per email from DOR, 3/26/20) "The following steps are being taken to assist Washington's taxpayers during this unprecedented time.</p> <ul style="list-style-type: none"> • Quarter 1 2020 and Annual 2019 returns <ul style="list-style-type: none"> ○ Blanket due date extensions will be granted. ○ For Quarter 1 filers, the due date for filing is now June 30, 2020. ○ For Annual filers, the due date for filing is now June 15, 2020. ○ This extension is automatic, thus, taxpayers do not need file a request for an extension. ○ This may extend to other returns in the future. • Monthly returns for February 2020 and March 2020 <ul style="list-style-type: none"> ○ Taxpayer <u>will need to submit a request</u> to the Department. ○ A sixty day extension will be granted. ○ This may extend to other returns in the future. • Interest and Penalties for Tax Returns <ul style="list-style-type: none"> ○ Interest will not be accrued from February 29, 2020 (the beginning of the state of emergency) through April 17, 2020. ○ Penalties will not be assessed on returns, if a request for an extension is timely filed and payment of taxes due are timely paid by the extension date. ○ The time period for waiver of interest and penalties on returns may change upon a possible extension of the Governor's Proclamation." <p>Washington DOR COVID-19 website: (3/26/20) <i>"Updated March 26, 2020</i> Revenue is taking the following measures to provide relief to COVID-19 impacted businesses during the state of emergency (February 29, 2020, through the end of the state of emergency, yet to be determined). These actions address a broad range of taxes and programs: business and occupation tax, real estate excise tax assessments, leasehold excise tax, forest tax, and tax deferrals for biotechnology and medical device manufacturing. Check back for updates or date extensions.</p> <p>What if I am unable to pay my monthly, quarterly or annual return? We request that businesses still file their returns even if they are unable to pay.</p> <ul style="list-style-type: none"> • Monthly filers: Request an extension for paying tax returns (even if the request is after the due date) by sending a secure email in your My DOR account or by calling Revenue's customer service at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m. | <p>Washington DOR COVID-19 website: (3/20/20) All DOR offices are temporarily closed to the public Our call center agents are available to assist by phone or chat. Contact us.</p> <p>Online Filing and Call Center Assistance All of our services are available remotely. My DOR is up and running and available 24/7 for online filing. Our call center agents are ready to offer their assistance at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m. If you recently received something from us and need special assistance, please contact us. We are here to help!</p> <p><u>Resources for Washington businesses & workers impacted by COVID-19</u></p> <p>Additional information for employers and insurance Washington State Coronavirus page King County Coronavirus page Due to Public Health concerns, please contact the King County Tax Advisor Office by phone at 206-477-1060 or email taxadvisor@kingcounty.gov.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|-------------------|
| | <p>payment dates 30 to 60 days. If payment is extended, additional penalties that would have normally accrued during the extension period will be waived. The Department will delay scheduling audits of businesses that have gross income of less than \$5 million in the past year, or are a type of business <u>specifically identified in the Governor's proclamation</u>, until mid-May. Revenue will reevaluate at that time. For audits in progress, Revenue staff will work with you to either issue the audit or provide an extension of up to 60 days based on your preference. The Department will waive penalties for late non-profit applications and renewals for exempt property through April 17, 2020.)</p> | <ul style="list-style-type: none"> • New! Quarterly filers: The Quarter 1, 2020 return is now due June 30, 2020 • New! Annual filers: The Annual 2019 return is now due June 15, 2020 <p>You may cancel a previously scheduled a tax payment that has not yet been withdrawn by logging into your My DOR account.</p> <p>What if I need to, or have been, working with the Department on a collection related issue?</p> <p>Revenue will delay issuing new compliance assessments until mid-April and reassess then. This delay includes tax warrants, notices of withhold and deliver, and revocations.</p> <p>What if I have a payment plan with the Department?</p> <p>Upon request, Revenue will work with taxpayers that are impacted by COVID-19 to adjust payment plan amounts or extend payment dates 30 to 60 days. If payment is extended, additional penalties that would have normally accrued during the extension period will be waived.</p> <p>What if I am scheduled for an audit or under audit right now?</p> <ul style="list-style-type: none"> • The Department will delay scheduling audits of businesses that have gross income of less than \$5 million in the past year, or are a type of business <u>specifically identified in the Governor's proclamation</u>, until mid-May. Revenue will reevaluate at that time. • For audits in progress, Revenue staff will work with you to either issue the audit or provide an extension of up to 60 days based on your preference. • Revenue staff will be flexible in scheduling audits of businesses and encourage electronic records to support social distancing. <p>What about interest?</p> <p>The Department currently has the authority to waive interest through April 17, 2020. Please check back to see if this date gets extended.</p> <p>What should I do if I have a temporary business registration?</p> <p>Businesses with a temporary registration that have had their event cancelled should notify the Department by replying to the original email they received when obtaining their temporary certificate. If you no longer have the original email, you may send a message to communications@dor.wa.gov to cancel your temporary registration.</p> | |

What happens if I am late renewing my business license during this time period?

The Department will waive the BLS delinquency fee for late renewals through April 17, 2020. Please check back to see if this date gets extended.

Please note that penalties and interest accrued prior to February 29, 2020, will not be waived. There will be no refunds for penalties and interest paid during the state of emergency.

What if I'm late renewing my non-profit property tax exemption?

The Department will waive penalties for late non-profit applications and renewals for exempt property through April 17, 2020. Please check back to see if this date gets extended.

What if I have questions about paying my property taxes?

Please contact your [local county treasurer](#).

Requesting Relief

Businesses can request the relief above by sending a secure email in their [My DOR account](#) or by calling Revenue's customer service staff at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m.

We request that businesses still file their returns even if they are unable to pay.

Temporary Office Closures

Our offices are temporarily closed to support the state's efforts to fight the spread of the novel coronavirus. All of the in-person services provided at DOR offices are available online at dor.wa.gov.

Online Filing and Call Center Assistance

All of our services are available remotely. My DOR is up and running and available 24/7 for online filing. Our call center agents are ready to offer their assistance at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m.

If you recently received something from us and need special assistance, please contact us. We are here to help!

[Resources for Washington businesses & workers impacted by COVID-19](#)

City of Seattle Guidance Release:

“Deferral of B&O Taxes. Effective immediately, the department of Finance and Administrative Services (FAS) will defer business and occupation (B&O) tax collections for eligible business owners, allowing small business owners increased flexibility during a period of financial duress caused by the COVID-19 outbreak.

Deferral of B&O Taxes

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>FAS will offer deferred Business and Occupation (B&O) tax filing and payment options for businesses impacted by COVID-19. Eligible businesses include those that have annual taxable income of \$5 million or less and currently pay City taxes on a quarterly basis. Businesses will have until late 2020 to pay their B&O under this plan. The City estimates that 20,000 businesses could be eligible for this, based on B&O reporting.”</p> <p>Announcement of City of Tacoma (3/20/20)</p> <p>“COVID-19 Tax Relief for Tacoma Business We are all in this together, and we are here to help.</p> <p>Deferral of Quarterly B&O Taxes Mayor Victoria Woodards has authorized the City of Tacoma to defer taxes for qualified small businesses located in Tacoma.</p> <p>You are considered a small business if you pay \$10,000 or less in B&O taxes annually.</p> <p>If you are a small business, and you pay Tacoma B&O taxes on a quarterly basis, you will <i>automatically</i> be switched to a “Quarterly Deferred” tax status and allowed to defer payment of your quarterly taxes until the end of 2020.</p> <p>Note: Delinquent tax returns prior to these periods may not be considered.</p> <p>If you qualify, your 1st, 2nd and 3rd quarter B&O taxes will be due:</p> <p>On or before January 31, 2021.</p> <p>You Will be Notified if You Qualify A notice from the City of Tacoma’s Tax & License Office will be sent out the week of March 23, 2020 to your business notifying you that your business has been <i>automatically</i> moved into a “Quarterly Deferred” tax status. If this is the case, you will still receive 1st, 2nd and 3rd quarter tax returns with a due date of January 31, 2021.</p> <p>If you prefer to continue filing on a quarterly basis: You can keep doing so. Deferred filing is not mandatory. It is only an option for small businesses who need help getting through the current financial hardship they may be experiencing due to COVID-19.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>You can simply file on Filelocal-wa.gov or send by mail. There is no need to contact the Tax & License Office.</p> <p><i>Due Date Extension - B&O Tax</i> If you need additional time to file any of your City of Tacoma taxes due to COVID-19, but don't necessarily qualify under the definition of what a "small business" is, please email taxinfo@cityoftacoma.org and request a filing extension.</p> <p>Due Date Extension - Monthly Gambling Tax Monthly gambling tax returns are due on March 31, 2020 and April 30, 2020.</p> <p>The City can extend the due date for monthly gambling tax returns by 90 days. To request an extension, please email taxinfo@cityoftacoma.org. The request may be made after the due date. To take advantage of the extended due date:</p> <ul style="list-style-type: none"> • Mail in your tax return with your payment –OR- • Email your tax return to taxinfo@cityoftacoma.org and call (253) 591-5252 to pay over the phone with your credit card <p>You cannot file and pay on filelocal-wa.gov if you are taking advantage of the extended due date <i>without</i> being required to pay the penalty and interest.</p> <p><i>Job Tax Credit</i> Businesses taking advantage of the job tax credit will not be required to pay back the tax credit used on prior tax periods if they lose eligibility for the credit due to a reduction in workforce because of the state of emergency or a general economic recession.</p> <p>If you have lost eligibility for one or more job credits due to COVID-19: Complete a Job Credit Economic Recession/State of Emergency Declaration form and send to taxinfo@cityoftacoma.org or Tax & License, P.O. Box 11064, Tacoma, WA 98402.</p> <p>An auditor will review the information and determine the positions that remain eligible for the credit.</p> <p>If you have already paid back job credits used for prior periods but lost eligibility due to COVID-19: Complete a Job Credit Economic Recession/State of Emergency Declaration form and send to taxinfo@cityoftacoma.org or Tax & License, P.O. Box 11064, Tacoma, WA 98402.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|---------------|--|--|--|
| | | <p>An auditor will review the information and issue a refund if appropriate.</p> <p>If you have lost eligibility: Although you are not required to pay back the credit used on prior tax periods, you cannot continue to take the credit on future tax periods that were included in the five-year tax credit term.</p> <p>Questions? The Tax & License team is here to help. For questions or concerns, email taxinfo@cityoftacoma.org or call (253) 591-5252.”</p> | |
| West Virginia | <p>Governor Press Release on extending filing and payment until July 15 (3/25/20)</p> <p>(July 15 – extend filing and payment. Waiving interest and penalties on property taxes until May 1, 2020)</p> | <p>Governor Press Release on extending filing and payment until July 15 (3/25/20)</p> <p><u>“EXTENSION OF STATE INCOME TAX FILING DEADLINE REQUESTED</u></p> <p>Gov. Justice also announced that he has asked West Virginia Tax Commissioner Dale Steager to extend the West Virginia income tax filing and payment deadline until Wednesday, July 15, 2020, to correspond with the federal government’s recent tax filing extension to the same date.</p> <p>“We’ve been trying to fit these changes together and make it work,” Gov. Justice said. “The main driver has to be, first and foremost, the convenience of our people.</p> <p>“If you’re going to do one filing, we surely don’t need to ask you to do two different filings.”</p> <p><u>PROPERTY TAX INTEREST AND PENALTIES WAIVED THROUGH APRIL</u></p> <p>During his address, the Governor also announced that he will be waiving all interest and penalties on property tax filings until Friday, May 1, 2020.</p> <p>The West Virginia State Tax Department will be posting administrative notice of these changes on their website tomorrow.</p> <p>At a press conference 3/25/20, Governor Justice announced that he had instructed State Tax Commissioner Dale Steager to extend WV’s state tax filing and payment deadline to July 15th. We expect there will be an</p> | <p>WV DOR Coronavirus Response Webpage</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-----------|---|---|---|
| | | Administrative Order posted on the state tax department’s website by the end of 3/26/20 with the details. | |
| Wisconsin | <p>WI DOR Press Release extending filing and payment until July 15 – waive interest and penalties (3/21/20)</p> <p>(July 15 - extending filing and payment until July 15 – waive interest and penalties - applies to individuals, trusts, estates, partnerships, associations, companies or corporations. This relief is solely for income tax payments, estimated income tax payments and returns due April 15, 2020. No interest or penalty for the period of April 15, 2020 to July 15, 2020.)</p> | <p>WI DOR Press Release extending filing and payment until July 15 (3/21/20)</p> <p>Like the IRS, Wisconsin Extends Tax Filing Deadline to July 15</p> <p>Both federal and Wisconsin income tax payment and return due dates are automatically extended to July 15, 2020. Wisconsin law will automatically extend time and waive interest and penalties for taxpayers due to a presidentially declared disaster.</p> <p>Governor Tony Evers said, “this is just one more thing we can do for Wisconsinites during this challenging time. Our main goal is to assist our citizens in any way that we can.”</p> <ul style="list-style-type: none"> • Tax filers do not have to file any extension forms to be eligible for this new due date. • There is no limit on the amount of payment to be postponed, and there are no income exclusions. • This applies to individuals, trusts, estates, partnerships, associations, companies or corporations. • This relief is solely for income tax payments, estimated income tax payments and returns due April 15, 2020. • There will be no interest or penalty for the period of April 15, 2020 to July 15, 2020. • Interest, penalties, and underpayment interest for failure to make quarterly estimated tax payments with respect to such postponed federal income tax filings and payments will begin to accrue on July 16, 2020. <p>“This is a time of great uncertainty for everyone. People are concerned and worried, and one thing they should not have to worry about right now is an April 15 tax deadline,” said Department of Revenue Secretary Peter Barca.</p> <p>“Roughly, half of all taxpayers in Wisconsin have already filed their tax returns, and most have received refunds, on average over \$700,” noted Department of Revenue Secretary Peter Barca. “We are still processing</p> | <p>WI DOR website and WI DOR COVID-19 website: (3/20/20)</p> <p>“COVID-19 Information and Announcements</p> <ul style="list-style-type: none"> • DOR encourages the use of online services whenever possible • All TCE and most VITA sites are closed • The IRS has launched a web page focused on steps to help taxpayers, businesses and others affected by the coronavirus https://www.irs.gov/coronavirus” <p>“Serving Wisconsin taxpayers is our priority, but when health issues arise, we must adjust our services to best protect the safety and well being of everyone involved. Please check here for the most up-to-date information on COVID-19 in Wisconsin. Please check here for COVID-19 announcements specific to the Department of Revenue.”</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-----------------------------------|--|--|---|
| | | <p>returns and issuing refunds and other credits that Wisconsinites rely on such as the Homestead Credit and Earned Income Tax Credit.”</p> <p>The Wisconsin Department of Revenue notes that most services are found online at www.revenue.wi.gov Customer service phone numbers: • Individuals: (608) 266-2486 • Businesses: (608) 266-2776 For the most up-to-date information on COVID-19 in the Wisconsin www.wisconsin.gov/covid19 .”</p> | |
| <p>Wyoming</p> <p>Puerto Rico</p> | <p>Administrative Determination No. 20-09 (English) (“DA 20-09”) (3/24/20)</p> <p>Administrative Determination No. 20-10 (English) (“DA 20-10”) (3/24/20)</p> <p>Press Release - Department of the Treasury extends the period for the filing of Informative Declarations corresponding to the year 2019 (3/16/20) see more</p> <p>Press Release - Department of the Treasury extends the date for filing the Income Tax Return for the year 2019 by one month (3/15/2020) see more</p> <p>(April 15 – passthroughs – extend filing and payment and estimated tax originally due March 15.)</p> <p>(May 15 – information returns – no penalty for Informative Declarations corresponding to the year 2019, as long as the filing is completed in SURI (the electronic portal) no later than May 15, 2020.)</p> <p>(June 15 – for income tax returns with original or extended due dates of 3/15 and 3/16 – waive penalties</p> | <p>Administrative Determination No. 20-09 (Spanish) (English) (3/24/20) Administrative Determination No. 20-10 (Spanish) (English) (3/24/20)</p> <p>Administrative Determination No. 20-09 (English) (“DA 20-09”) (3/24/20)</p> <p>Affair Deadlines for filing of returns and payment of contributions administered by the Department of the Treasury as a consequence of Executive Order 2020-023</p> <p>Attention To All Taxpayers Administrative Determination DA 20-09 03/24/2020 Internal Revenue</p> <p>I. Statement of Reasons On March 12, 2020, the Governor of Puerto Rico (“Governor”) issued Executive Order No. OE-2020-020 (“OE 2020-020”), in which she declared Puerto Rico in a state of emergency before the imminent Coronavirus (Covid-19) impact on our island. Said Executive Order requires all agencies of the government of Puerto Rico to implement all those measures necessary to prevent and control the spread of this virus and protect the well-being of all residents of Puerto Rico, and directs the agencies to attend to this emergency with the promptness and efficiency it deserves.</p> <p>Pursuant to the provisions of OE 2020-020, the Department of the Treasury (“Department”) issued Administrative Determination No. 20-03 (“DA 20-03”), which establishes that all Income Tax Return (“Return”) whose original expiration date or expiration date of a Request for Extension (“Extension”) duly filed outside Monday, March 16, 2020 was automatically postponed until Wednesday, April 15, 2020. Likewise , DA 20-03 establishes that all Payroll or Extension whose due date was Wednesday, April 15, 2020, was postponed until Friday, May 15, 2020. At the same time, income tax payments were postponed. that are accompanied by said Tax Returns or Extensions. In addition, it was extended until Friday, May 15, 2020, the estimated tax deadline whose original due date is April 15, 2020.</p> | <p>Executive Order of the Governor (3/15/20) - (No. OE-2020-023) requiring businesses to close until March 30. Certain businesses (in general, those associated with food and fuel distribution, health-related services, equipment and supplies, and financial institutions) are exempted from this order. The order applies to most governmental agencies. (3/15/20)</p> <p>The secretary recalled that all Department offices will remain closed until March 30 and urged taxpayers to carry out their transactions online through the portal www.suri.hacienda.pr.gov. New online services include requesting debt certifications and filing of returns, return status of returns, request for approval of payment plans automatically, making multiple payments (eg, estimated, deferred, extension, among others), request for an extension to file the income tax return, sending evidence of returns (if applicable) and filing and amending returns.</p> <ul style="list-style-type: none"> • Publications • Tax Return, Forms and Schedules • Tax Calendar • Virtual Press Room • Economic information • Taxpayer Rights • Government agencies • Contact Us <p><i>Department of Finance</i></p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|--|
| | <p>and interest and surcharges. Returns with an original or extended date of March 15, 2020: The deadline to submit the return without the imposition of interest, surcharges, and penalties will be June 15, 2020. This includes any return with a due date that was postponed to March 16, 2020, by PRTD Internal Revenue Informative Bulletin No. 20-02 and the PRTD Internal Revenue Circular Letter No. 20-02. No penalties will be imposed for the lack or insufficiency of the first and second installment of the estimated tax payment applicable to individuals and corporations for tax year 2020. The PRTD is waiving the income tax withholding requirement on payments from Monday, March 23, 2020, through Tuesday, June 30, 2020. This total waiver will apply for all payments for services, regardless of whether the recipient of the payment currently has another withholding waiver. Note that the recipient of the payment may request the withholding agent to continue withholding the income tax as waived by this provision.)</p> <p>(July 15 - Returns with an original or extended due date of April 15, 2020 or May 15, 2020 or June 15, 2020. The deadline to submit the return without the imposition of interest, surcharges and penalties will be July 15, 2020. Returns with an original or extended due date of May 15, 2020 or June 15, 2020: The deadline to submit the return without the imposition of interest,</p> | <p>Subsequently, on March 15, 2020, the Governor of Puerto Rico (“Governor”) issued Executive Order No. OE-2020-023 (“OE 2020-023”), which establishes a curfew, starting from from 9:00 pm on March 15, 2020, thus ordering all individuals in Puerto Rico to remain in their homes for a period of 14 days and limiting the use of public roads, except in certain instances. In addition, OE 2020-023 decrees a closure of government operations, as well as the closure of all businesses in Puerto Rico from 6:00 pm on March 15, 2020 until March 30, 2020 (“Closing Total”).</p> <p>In order to avoid unreasonable setbacks to taxpayers regarding the fulfillment of their tax responsibilities, and in accordance with the objective of OE 2020-023, the Department issued Administrative Determination No. 20-05 (“DA 20-05”) to extend by one month the filing and payment dates related to the Sales and Use Tax whose due dates are during the Total Closing period and to extend by one month the expiration date to file all those returns, declarations and forms, as well as all payments or deposits of all other contributions administered by the Department whose due dates are between March 15, 2020 and April 15, 2020. DA 20-05, in addition, extends the date by one month. for the renewal of internal revenue bonds or licenses whose expiration dates are between March 15 to 31, 2020. In addition, the Internal Revenue Information Bulletin No. 20-08 (“BI RI 20-08”) to extend the period without penalties for filing the Informative Declarations for the year 2019 until April 15, 2020, in the face of the emergency caused by COVID-19.</p> <p>The coronavirus outbreak has generated economic consequences that shake world commodity markets and disrupt supply networks that act as the mainstay of the world economy. Puerto Rico is not the exception. The 14-day Total Closure puts the country on a hiatus where all commercial activity stops, directly affecting all businesses and individuals.</p> <p>The Department has a supervisory function and is entrusted with ensuring the collection of contributions imposed by the Puerto Rico Internal Revenue Code of 2011, as amended (“Code”). However, this function must be carried out in a comprehensive and coordinated manner with the executive and the legislative branch, with the public health and safety of all citizens as the north. Within this framework of action, it is imperative to fulfill the function of ensuring the collection of the contributions that it administers, but in turn, in emergency situations, an agile and flexible process must be ensured that allows, in emergency situations, taxpayers to meet their tax obligations.</p> <p>In accordance with the foregoing, the Department issues this Administrative Determination for the purpose of amending BI RI 20-08, repealing DA 20-03 and DA 20-05 and establishing the filing period</p> | <p>Tel: (787) 622-0123; For payments call (787) 620-2323, Option 2 PO Box 9024140, San Juan, PR 00902-4140</p> <p>Press Release - Department of the Treasury reports the closure of operations and the availability of online transactions and services (3/15/20)</p> <p><i>“All tax procedures may be carried out through SURI</i></p> <p>The Secretary of the Department of the Treasury (DH), Francisco Parés Alicea, announced the closure of all offices until March 30 and the continuity of online services and transactions, as a preventive measure before the declaration of a state of emergency due to the Coronavirus (COVID-19) and the recent related executive orders.</p> <p>The measure includes the closure of the Orientation and Preparation Centers, the 360 Service Centers and all the Internal Revenue Collections.</p> <p>"Given the executive order of the governor, Wanda Vázquez Garced, who established a curfew, the closure of government operations, commerce and the private sector and the declaration of a state of emergency by COVID-19, I have determined to carry out a closure preventive of all agency operations for the next two weeks. We will continue the essential operation remotely and offering online services through the Unified Internal Revenue System (SURI) and Virtual Collecting," said the secretary. Regarding the returns, he indicated that taxpayers can file them electronically through the suppliers certified by the Department, available on the website www.hacienda.pr.gov, in the 2019 Return section. The deadline for filing the Tax Return on Income 2019 was extended until May 15, as well as other administrative dates. In the near future, communications will be issued about other transactions whose expiration dates fall during the</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|--|--|
| | <p>surcharges, and penalties will be July 15, 2020.)</p> <p>(June - for March and April 2020 original other returns due; July for May and June 2020 original other returns due; waive interest, penalties, surcharges – for original returns due for other tax returns, forms, and tax payments that are not related to income tax, sales and use tax, or excise tax pursuant to Subtitle C of the Puerto Rico tax code, the taxes on alcoholic beverages established Subtitle E of the tax code, as well as the special tax on foreign corporations established under Law No. 154 of October 25, 2010 or information returns. There will be no imposition of interest, surcharges, and penalties, as long as these “other tax returns” are filed by the deadlines set forth. Other tax returns with due dates during the months of May and June 2020—it will be understood the return is timely filed if it is submitted no later than the same due date, but during the month of July 2020.)</p> | <p>during which the Department will not impose interest, surcharges and penalties of payrolls, declarations and forms, payments and deposits that are filed with the Department due to the emergency declared by the Governor.</p> <p>II. Statutory Base</p> <p>Section 6080.12 (c) of the Code empowers the Secretary of the Treasury (“Secretary”) to extend the deadline for the payment of all types of contributions, as well as the filing of any return or declaration required under the Code, to taxpayers who have been affected by reason of a disaster declared by the Governor of Puerto Rico.</p> <p>Furthermore, pursuant to the provisions of Sections 1061.03 (c), 1061.04 (c), 1061.06 (c), 1061.07 (c), 1061.09 (b) (4) and 1061.16 (a) (2) of the Code, will grant taxpayers an extension to file income tax forms, provided that said taxpayers comply with those rules and regulations promulgated by the Secretary for the granting of said extension.</p> <p>In addition, Section 1061.17 (c) of the Code empowers the Secretary to extend the term for the payment of the amount determined as a contribution by the taxpayer, or any term thereof, for a term not to exceed six (6) months from the prescribed date for the payment of the contribution or any term thereof.</p> <p>Regarding the imposition of penalties, Section 6030.11 of the Code establishes a penalty for failing to file any return or statement required by any Subtitle of the Code. Likewise, Sections 6041.01, 6041.04, 6041.05, 6041.06, 6041.07, 6041.08, 6041.11, 6041.12, 6041.13, 6042.15, 6043.04, and 6043.05 of the Code, impose penalties for failing to render or stop paying or depositing the contributions administered by the Department. However, the Secretary has the power to exempt from the penalties mentioned in said sections, totally or partially, as long as it is demonstrated that there is reasonable cause, due to circumstances beyond the control of the taxpayer, for the delay in making the payment or delay in filing the return, form or declaration.</p> <p>III. Determination</p> <p>The Department determines to repeal DA 20-03 and DA 20-05 and establish the non-applicability of interest, surcharges and penalties for filing the forms, payments and deposits of contributions administered by the Department, as long as they are filed no later than the following deadlines:</p> <p>A. Sales and Use Tax (“IVU”)</p> <p>In the case of payrolls and payments related to the SUT, the Department determines the non-imposition of interest, surcharges and penalties as long as the following deadlines are met:</p> <ul style="list-style-type: none"> • Monthly Sales and Use Tax Return, Form Form SC 2915, (“Monthly Return of IVU”) - the deadline for filing this return | <p>closing period and which have not yet been extended.</p> <p>"We will continue with the processing of payrolls and the payment of reimbursements as they are completed automatically through our digital SURI platform," said the Minister of Finance.</p> <p>Parés Alicea, urged all taxpayers to carry out their transactions online through the portal www.suri.hacienda.pr.gov. He recalled that the new online services include requesting debt certifications and filing of returns, return status of returns, request for approval of payment plans automatically, make multiple payments (eg, estimated, deferred, extension, among others), request for an extension to file the income tax return, sending evidence of returns (if applicable) and filing and amending returns.</p> <p>On the other hand, the merchandise entry operation at the docks, pursuant to the executive order, will continue as usual. The authorized merchants or importers may make their declarations and obtain the corresponding release through SURI. "We will have assigned personnel to attend to requests and any situation that may arise at the docks," he added.</p> <p>For additional information, you can access the website www.hacienda.pr.gov and follow the official accounts on Twitter and Facebook: @DptoHacienda .”</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>and the corresponding payment, for the periods of February, March, April and May 2020 will be the following: (i) February to April 20, 2020; (ii) March to May 20, 2020; (iii) April until June 22, 2020 and (iv) May until July 20, 2020.</p> <ul style="list-style-type: none"> • Monthly Import Tax Return, Form Form SC 2915D, (“Monthly Import Return”) - the deadline for filing this return and the corresponding payment for the periods of March and April 2020 will be as follows: (i) March until May 10, 2020; (ii) April to June 10, 2020 and (iii) May to July 10, 2020. • Biweekly IVU Payments - the Department determines that it will not impose penalties for non-compliance with the Biweekly IVU Payments for the months of March, April, May and June 2020, as long as the total of the IVU owed for said months is paid in full with the filing of the Monthly Schedule of IVU of said periods. <p>B. Income Tax Return (“Return”)</p> <p>The Department notifies the non-imposition of interest, surcharges and penalties as long as the Income Tax Return (“Return”) and the payment of the tax owed with said return are submitted on the deadlines indicated below:</p> <ul style="list-style-type: none"> • Returns whose original expiration date or expiration date of an extension duly submitted for said return is March 15, 2020 - the deadline to submit said return without the imposition of interest, surcharges and penalties will be June 15, 2020. The foregoing includes any return whose expiration date was postponed to March 16, 2020 prior to the publication of DA 20-03, specifically by the Internal Revenue Information Bulletin No. 20-02 and the Internal Revenue Circular Letter No. . 20-02. • Returns whose original expiration date or expiration date of an extension duly submitted for said return is April 15, 2020 - the deadline to submit said return without the imposition of interest, surcharges and penalties will be July 15, 2020. • Tax returns whose original expiration date or expiration date of an extension duly submitted for said return is May 15, 2020 or June 15, 2020 - the deadline to submit said return without the imposition of interest, surcharges and penalties will be on July 15, 2020. <p>In addition, the Department determines the non-imposition of interest, surcharges and penalties for those tax payments that must be included with the Returns, as long as said payments are made on the deadlines established in this Part III.B.</p> <p>Any taxpayer who wishes to submit an Application for Extension to file the Return (“Extension”), may do so and it will be understood that the</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>Extension was submitted on time as long as it is filed through SURI no later than the deadlines. established in this Part III.B.</p> <p>C. Disclosure Statements</p> <p>In relation to the Informative Declarations corresponding to the year 2019, the filing deadline established in the Internal Revenue Information Bulletin No. 20-08 (“BI RI 20-08”) is amended to submit said Informative Declarations without the imposition of penalties , to grant an additional month. That is, the Department will not impose penalties regarding the filing of Informative Declarations corresponding to the year 2019, as long as the filing is completed in SURI no later than May 15, 2020.</p> <p>D. Other Tax Returns, Forms and tax payments</p> <p>In the case of those returns, declarations, forms, transactions and payments of all other contributions administered by the Department that are not related to income tax, IVU, excise taxes established in Subtitle C of the Code, the taxes on alcoholic beverages established Subtitle E of the Code, as well as the special tax on foreign corporations established under Law No. 154 of October 25, 2010 ("Law 154-2010") or Informative Declarations, ("Other Tax Returns"), determines the no imposition of interest, surcharges and penalties, as long as these Other Tax Returns are submitted on the deadlines set forth below:</p> <ul style="list-style-type: none"> • Other Returns whose original due dates are during the months of March and April 2020, will be understood to be filed on time if they are submitted no later than the same due date, but during the month of June 2020. As an example, if the original due date is March 15, 2020 - the deadline to submit said return without the imposition of interest, surcharges and penalties will be June 15, 2020. If the original due date is April 30, 2020 , the deadline to file without the imposition of interest surcharges and penalties will be June 30 and so with the other transactions that are processed with the Department whose original maturities are during the months of May, March and April. • Other Returns whose due dates are during the months of May and June 2020, shall be understood to be filed on time if they are submitted no later than the same due date, but during the month of July 2020. That is, if the date of expiration is May 10 or June 10, the deadline to file without the imposition of interest surcharges and penalties, will be July 10. In the case of Other Returns whose maturity date is May 15 or June 15, the deadline to file will be July 15 and so with other transactions that are processed with the Department whose original maturities are during the months of May and June. | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>In addition, the Department determines the non-imposition of interest, surcharges and penalties for those tax payments that must be included with the Other Returns, as long as said payments are made on the deadlines established in this Part III.C.</p> <p>It should be noted that the provisions of this Administrative Determination will not apply to transactions, declarations, payrolls and payments related to the taxes established in Subtitle C of the Code, the taxes on alcoholic beverages established in Subtitle e of the Code, as well as the arbitration special to foreign corporations established under Law No. 154 of October 25, 2010 (“Law 154-2010”) Therefore, the declarations or returns must be submitted and the corresponding payments sent to the Department on the dates established by the Code and Law 154-2010, respectively.</p> <p>E. Bonds before the Department</p> <p>The Department determines that any bond with an expiration date between March 15, 2020 and April 30, 2020 is automatically extended until May 31, 2020.</p> <p>Internal Revenue Licenses</p> <p>The Department determines that all internal revenue licenses that have an expiration date between March 15, 2020 and April 30, 2020 are automatically extended until May 31, 2020.</p> <p style="text-align: center;">*****</p> <p>Any return, declaration, form, payment or deposit made by taxpayers within the term established in this Administrative Determination will be considered as filed on time and the Department will not impose interest, surcharges and penalties.</p> <p>IV. Validity</p> <p>The provisions of this Administrative Determination shall be effective immediately.</p> <p>For additional information related to the provisions of this Administrative Determination, you can send a message through your SURI account.”</p> <p>“Administrative Determination No. 20-10 (English) (“DA 20-10”) (3/24/20)</p> <p>Affair</p> <p>Measures to address the cash flow of taxpayers and merchants in the emergency situation caused by Covid-19</p> <p>Attention</p> <p>To all Taxpayers and Merchants</p> <p>Administrative Determination DA 20-10 03/24/2020 Internal Revenue</p> <p>I. Statement of Reasons</p> <p>On March 15, 2020, the Governor of Puerto Rico (“Governor”) issued Executive Order No. OE-2020-023 (“OE 2020-023”) establishing a</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>curfew, starting at 9:00 pm on March 15, 2020, ordering all individuals in Puerto Rico to remain in their homes for a period of 14 days and limiting the use of public roads, except in certain instances. In addition, said order decrees a closure of government operations, as well as the closure of all businesses in Puerto Rico from 6:00 pm on March 15, 2020 until March 30, 2020 (“Total Closure”).</p> <p>Following OE 2020-023, all offices of the Department of the Treasury (“Department”) will remain closed until March 30, 2020. However, the services that are provided electronically through the Unified Revenue System Internas (“SURI”) and the other electronic platforms, as well as the certified programs for the electronic filing of income tax returns for individuals and corporations will continue to operate normally. For this reason, given the economic challenges that taxpayers may face on the island as a result of the impact of COVID-19, the Department anticipates a potential difficulty for some taxpayers and merchants to fulfill their economic responsibilities, including making contribution payments administered by the Department.</p> <p>In accordance with the foregoing, the Department issues this Administrative Determination with the purpose of establishing the following cash flow relief measures to taxpayers and merchants affected by the emergency due to COVID-19: (i) report the non-applicability of the penalty for failure to pay the first installment of the estimated tax for taxable year 2020; (ii) temporarily relieve withholding agents from withholding the tax on income at source on payments for services rendered; (iii) temporarily withdraw the requirement to pay Sales and Use Tax (“IVU”) on the import or purchase of taxable items for resale to all merchants who have a valid Reseller Certificate; (iv) allow taxpayers to request that, those refunds that have been requested for payments in excess of tax on income and taxes and that are pending payment by the Department, as well as the accumulated and unused credit for the paid SUT In the importation of taxable items for resale and that could not be used, they may be credited to other contributions owed to the Department, and (v) allow installment payment agreements of the income tax for the 2019 taxable year.</p> <p>II. Statutory Base</p> <p>Pursuant to Article 3 of Reorganization Plan No. 3 of June 22, 1994, as amended (“Plan”), the Department is entrusted with collaborating and advising the Governor and the Legislative Assembly in formulating the policy. public, whose execution must be implemented in a comprehensive and coordinated manner under the supervision of the Secretary of the Treasury (“Secretary”). In turn, the Secretary is responsible for coordinating and supervising the administration of the Department’s programs, functions, and operational components, as well</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>as the development and approval of regulations, rules, and procedures of general application. Likewise, Section 6051.11 of the 2011 Puerto Rico Internal Revenue Code, as amended (“Code”), authorizes the Secretary to promulgate the rules and regulations necessary for compliance with the Code, including those that are necessary by reason of any alteration of the law in relation to the contributions imposed by the Code.</p> <p>On the other hand, Section 6080.12 of the Code empowers the Secretary to exempt from the payment of taxes, the payment of SUT and extend the deadlines to carry out certain contributory actions due to disasters declared by the Governor. For these purposes, it is considered a declared disaster when the issuance of the emergency declaration by the Governor has the consequence that the residents of the declared area are eligible to receive aid under the various assistance programs of the government of Puerto Rico or the government. federal.</p> <p>A. Estimated Payment Requirement for Individuals and Corporations</p> <p>Sections 1061.20 and 1061.21 of the Code establish the requirement of the payment of estimated tax to individuals and Section 1061.23 of the Code establish the requirement of the payment of estimated tax to those corporations that are taxed as a regular corporation.</p> <p>In the case of individuals, Section 6041.09 of the Code imposes a penalty of 10% for non-payment of an estimated tax term or for making an incomplete payment. In addition, Section 6041.10 of the Code imposes a similar penalty for failure to pay or underpayment of an estimated tax term required by a corporation. Both sections empower the Secretary not to impose said penalties when the lack or insufficient payment is due to reasonable cause.</p> <p>B. Withholding tax on payments for services rendered</p> <p>Section 1062.03 (g) (4) of the Code empowers the Secretary to relieve, in whole or in part, the withholding agent to carry out the withholding provided in Section 1062.03 of the Code, at the request of the taxpayer or when the Secretary himself determines, that The obligation of said section will cause undue setbacks, without leading to any practical purpose, since the amounts thus withheld will have to be reimbursed to the taxpayers, or because said withholding will be excessive.</p> <p>C. IVU Payment Requirement on the importation and purchase of taxable items for resale</p> <p>Section 4030.01 of the Code empowers the Secretary to establish by regulation or otherwise, conditions regarding the granting of IVU payment exemption certificates.</p> <p>For its part, Section 4050.04 (c) of the Code allows any person duly registered as a merchant to acquire taxable items to resell and be a Reseller, as said term is defined in Section 4010.01 (ww) of the Code, to request a Certificate Reseller. Said certificate authorizes the merchant to</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>claim a credit for the amount paid for IVU in the purchase or introduction of taxable items for resale, subject to the limits established in Section 4050.04 (a) of the Code.</p> <p>On the other hand, Section 6054.01 (a) of the Code establishes certain powers for the Secretary to administer the provisions of Subtitle D of the Code related to the SUT. In particular, paragraph (11) of said section empowers the Secretary to reasonably extend the term established by Subtitle D of the Code for the performance of any duty or obligation, or to take action under a conditional exemption or otherwise if, at In his judgment, the imposition of the restricted term would imply an undue penalty or setback within the circumstances of each case, and when the granting of the expansion does not compromise the best interests of the Government of Puerto Rico, nor when there is any indication of negligence on the part of the taxpayer.</p> <p>D. Application of Refunds and Excess Payments against other contributions</p> <p>Section 6021.02 (a) (1) of the Code allows the Secretary to credit an overpayment of income tax, at the request of the taxpayer or at the Secretary's own initiative, against any other tax imposed by the Code.</p> <p>In the case of excess payments of taxes under Subtitle C of the Code, Section 6022.01 (e) of the Code empowers the Secretary, when he declares a request for refund or credit for taxes paid by a taxpayer, the Secretary shall verify if said taxpayer has any taxable debt due under the Code and will credit said debt the corresponding amount as refund. If there is more than one taxable debt payable, the Secretary will apply the reimbursement to the debts in strict order of maturity, starting with the oldest.</p> <p>Likewise, Section 6023.04 of the Code grants authority to the Secretary to credit those taxes on alcoholic beverages that result from investigations or settlements in the manner it deems convenient and appropriate. In addition, Section 6053.01 of the Code gives the Secretary the authority to approve those rules and regulations necessary to give effect to Subtitle E of the Code.</p> <p>In the case of IVU payment credits for the importation of taxable items for resale, Section 4050.04 (b) (2) of the Code allows the Secretary to authorize other mechanisms for the use of accumulated and unused credit for concept of payment of IVU in taxable items acquired for resale that a reseller merchant has, such as the refund mechanism or applying to another tax imposed by the Code, when the merchant establishes to the Secretary, through documentation required by the latter, his inability to recover by claiming future credits in the IVU Monthly Return.</p> <p>E. Installment Payment Agreements of the tax on income taxable year 2019</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>Section 1001.01 (l) of the Code provides a mechanism for taxpayers who are unable to pay the tax required by law, in full or in the time provided for it, to avail themselves of a payment plan. In addition, Section 6051.08 of the Code empowers the Secretary to formalize written payment agreements by means of which he undertakes to nullify any determined tax and additions, including civil or criminal penalties, that are applicable to a case with respect to any tax imposed. by the Code or other similar and previous laws that impose contributions, before said case is referred to the Department of Justice for the formulation of charges.</p> <p>III. Determination</p> <p>The Department has the duty to ensure the collection of the contributions it administers, but in turn, in emergency situations, it must ensure an agile and flexible process that allows taxpayers to fulfill their tax responsibilities within a reasonable period of time.</p> <p>In order to promote a healthy tax administration regarding the laws that the Department administers in the face of the emergency situation caused by COVID-19, the Department issues the following determinations:</p> <p>A. Estimated Payment Requirement for Individuals and Corporations</p> <p>According to the power conferred on the Secretary in Sections 6041.09 and 6041.10 of the Code, the Department determines that no penalties will be imposed for the lack or insufficiency of the first and second installment of the estimated tax payment applicable to individuals and corporations for taxable year 2020. In other words, no penalties will be imposed if the payments of the first and second installment of said estimated tax are not made on the date prescribed by the Code.</p> <p>However, the amount of estimated payments that should have been deposited in the first two installments of the 2020 taxable year must be deposited together with the amounts to be paid in the two (2) remaining installments of the estimated tax for the 2020 taxable year. Said estimate payments must be paid on the dates established by the Code and the amount of estimated tax payable in these two (2) installments must comply with the provisions of Section 1061.21 (a) (2) (B) of the Code in the case of taxpayers who are individuals and with the provisions of Section 1061.23 (c) (2) (B) of the Code in the case of corporations, respectively.</p> <p>B. Withholding tax on payments for services rendered</p> <p>Consistent with the authority conferred on the Secretary in Section 1062.03 (g) (4) of the Code, the Department determines to release all withholding agents from making the withholding of income tax required under Section 1062.03 of the Code for all payments made since Monday, March 23 through Tuesday, June 30, 2020. This total release will apply</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>to all payments for services, regardless of whether the recipient of the payment has another current withholding release.</p> <p>It should be noted that the withholding relief provided in this Administrative Determination does not exempt the recipient from the payment of his obligation to pay tax on said income in his income tax return. In addition, the withholding agent must report said payments in the Informative Declaration for Services Provided (Form 480.6SP) of the year 2020, as applicable.</p> <p>In the case of taxpayers who availed themselves of the Optional Tax for the taxable year 2020 and obtained a Partial Release Certificate - Optional Tax 6% for that year, they must ensure that they fulfill their tax liability no later than the last term to pay the estimated tax for taxable year 2020.</p> <p>However, the recipient of the payment may request the withholding agent to continue withholding the income tax at the origin of the payments made from Monday, March 23 to Tuesday, June 30, 2020, if desired.</p> <p style="text-align: center;">C. IVU Payment Requirement on the importation and purchase of taxable items for resale</p> <p>Under the authority conferred on the Secretary in Section 6054.01 (a) (11) of the Code, and for the purposes of achieving effective tax administration in the face of the challenges faced by all businesses in Puerto Rico due to the Total Closure decreed by the Governor of Puerto Rico. , the Department determines to grant an exemption certificate that allows, during the Temporary Exemption Period set forth below, to import or acquire taxable items for free resale of the payment of SUT ("Temporary Exemption Certificate") to all merchants who is a Reseller (as said term is defined in Section 4010.01 (ww) of the Code), and that at the date of publication of this Administrative Determination has a Reseller Certificate issued in accordance with the provisions of Section 4050.04 (c) of the Code. For these purposes, the term "Temporary Exemption Period" includes from Monday, April 6, 2020 until Tuesday, June 30, 2020.</p> <p>The Temporary Exemption Certificate will allow the Reseller merchant to import or acquire through purchase in Puerto Rico, taxable items that are acquired exclusively for resale. That is, this Temporary Exemption Certificate will allow the Reseller merchant to acquire inventory for resale without having to pay the SUT on the import or local purchase of said inventory.</p> <p>All Reseller merchants who have their active and current Reseller Certificate will automatically receive through their SURI account the Temporary Exemption Certificate, which will allow them to import or buy taxable items in Puerto Rico for resale during the Temporary</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|-------------------|
| | | <p>Exemption Period without the requirement to pay the SUT in such transactions.</p> <p>Any merchant who purchases taxable items for resale during the Period of Temporary Exemption must submit a copy of the Temporary Exemption Certificate together with the Form SC 2916, Certificate of Exempt Purchases and Services Subject to the IVU-4% Special, duly completed and signed from the seller to be able to acquire them free of IVU payment . For these purposes, on Form SC 2916, Part II, Line 5, the buyer must check box “a. Reseller ”.</p> <p>In the case of the importation of taxable items for resale, the importing merchant or consignee must report said taxable items for resale on line 3 of Form SC 2970 "Import Declaration" and of Form SC 2915 D "Monthly Return Import Tax ", respectively.</p> <p>It should be noted that this Temporary Exemption Certificate does not apply to imports or purchases of taxable items for use or consumption in Puerto Rico.</p> <p>D. Application of Refunds and Excess Payments against other contributions</p> <p>The Department determines to allow all taxpayers who have an overpayment, and have not requested to apply said payment to a future contribution, to request to apply it to another type of contribution, subject to the provisions below.</p> <p><u>1. Income Tax</u></p> <p>Any taxpayer who has requested a refund of income tax from any return for taxable years prior to taxable year 2019 and who, on the date of publication of this Administrative Determination, has not received said refund, may request the application of such refund against any other contribution imposed by the Code, including, but not limited to IVU, excise taxes, alcoholic beverage tax, or employer contributions.</p> <p>Furthermore, in the case of amounts deposited in excess of income taxes withheld under the provisions of Subtitle A of the Code, the withholding agent may also request that said amounts deposited in excess be credited against another type of tax imposed by the Code.</p> <p><u>2. Excise duties</u></p> <p>In the case of excess taxes paid and for which a claim for reimbursement has been submitted in accordance with the provisions of Section 6022.01 of the Code on which the Secretary has declared said request, the taxpayer may request that said overpayment be applied to another type of contribution.</p> <p><u>3. Taxes on Alcoholic Beverages</u></p> <p>In the case of taxes on alcoholic beverages paid in excess and for which a claim for refund or credit has been submitted in accordance with the provisions of Subchapter C of Chapter 2 of Subtitle F of the Code, the</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>taxpayer may request that, once approved the request for refund or credit, the tax paid in excess is applied to another type of tax imposed by the Code.</p> <p><u>4. Credit for payment of IVU in Imports of Taxable Items for Resale</u></p> <p>Pursuant to Section 4050.04 (b) (2) of the Code, the Department determines to allow any reseller merchant to have an accumulated excess credit of SUT paid on the importation of taxable items for resale that cannot be used against sales. of future inventory, request the application of said accumulated excess credit against other contributions owed to the Department, including income tax or employer contributions.</p> <p>In the near future, the Department will be issuing the rules establishing the process and the period during which taxpayers may submit the application for the application of refunds and overpayments against other contributions as established in this Part III-D.</p> <p>E. Income Tax Installment Payment Agreements for Tax Year 2019</p> <p>All taxpayers who have the obligation to file an income tax return for the taxable year 2019, and who, at the filing date established for it, do not have the financial resources to remit the outstanding balance that is reflected in said return , you may request to pay in installments to settle the total of said contribution ("Payment in Installments - 2019 Return"). The Installment Payment option - 2019 Return will only be available to those taxpayers who have not filed an Extension Request to File the Income Tax Return (Form SC 2644), for the 2019 taxable year. In addition, to be eligible for the Payment a Term - 2019 Return, the taxpayer must be up to date in their other tax responsibilities before the Department.</p> <p>All taxpayers who request the Installment Payment - 2019 Return must commit to pay the tax due in monthly installments, pay the total amount due no later than March 31, 2021. Once the Taxpayer pays the debt according to the Installment Payment - 2019 Return, the Department will proceed to eliminate the corresponding interest, surcharges and penalties.</p> <p>In the near future, the Department will be issuing the rules, terms and conditions and the application process to be followed by all taxpayers who are interested in availing themselves of the Installment Payment - Schedule 2019 established in this Administrative Determination.</p> <p>IV. Validity</p> <p>The provisions of this Administrative Determination shall be effective immediately.</p> <p>For additional information related to the provisions of this Administrative Determination, you can send a message through your SURI account.”</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>Table of revised deadlines (3/26/20)</p> <p>Administrative Determination 20-03 (AD 20-03) of March 13, 2020 – Extension of filing period for income tax returns and its corresponding payments: Various returns and payments are extended as follows:</p> <p>For pass-through entities and other taxpayers that have income tax returns due during March 2020, the PRTD granted an additional extension of the returns and payments until April 15, 2020 (including the payments due with returns, extensions and estimated income tax due on March 16, 2020).</p> <p>For taxpayers with income tax returns due on April 15, 2020, the PRTD granted an additional extension of the returns and payments (including the payments due with returns, extensions and estimated income tax) through May 15, 2020.</p> <p>Internal Revenue Circular Letter 20-20 (CC RI 20-20) of March 16, 2020 – Payment plans moratorium: Taxpayers that have been economically affected by COVID-19 and the closure order will not be required to follow the terms of a payment plan between the period March 16, 2020, and April 30, 2020. The PRTD will not be imposing interest and penalties for non-compliance with the payment plans. If there is a notice for interest and penalties, the taxpayer may submit a request through SURI to eliminate such charges.</p> <p>Press Release - Department of the Treasury extends the period for the filing of Informative Declarations corresponding to the year 2019 (3/16/20) see more</p> <p><i>“The filing dates of IVU payrolls and payments were also postponed for a month</i></p> <p>The secretary of the Department of the Treasury (DH), Francisco Parés Alicea, reported the extension of the period of electronic filing of Informative Declarations corresponding to the taxable year 2019, until next April 15, without the application of penalties.</p> <p>The official announced that they also extended an additional month, the filing dates and payments related to the Sales and Use Tax (IVU), with due dates of March 15 and 31, 2020 and the due date to file returns, declarations and forms, as well as all payments or deposits of all other contributions administered by the Department, whose due dates are between March 15, 2020 and April 15, 2020.</p> <p>This extension includes the validity of all Internal Revenue bail and license, whose expiration dates are between March 15 and 31, 2020, until April 30.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|-------------------|
| | | <p>"We continue evaluating all the dates and maturities of the different tax commitments that citizens have with the Department, in order to temper the situations that we have experienced since the year 2020 began, with the tremors that affected many municipalities, the impact of COVID-19 in the country and the recent curfew and closure of establishments, approved by the governor, Wanda Vázquez Garced, as a preventive measure to control the spread of the virus, "said the official.</p> <p>Parés Alicea said that anyone affected by the decreed state of emergency due to the imminent impact of COVID-19 is also being granted a moratorium under the terms of their payment plan with the Department.</p> <p>"Taxpayers who have any debt under the Payment Plan with the Department, will not be obliged to make the terms of said plan, corresponding to the period between March 16, 2020 and April 30, 2020. In these cases we will not be imposing fines, interests and penalties, for any breach, "he said.</p> <p>The details of the measures approved by the secretary are contained in the Internal Revenue Information Bulletin 20-08 , in Administrative Determination 20-04 and in the Internal Revenue Circular Letter 20-20, all available on the website www. hacienda.pr.gov, Publications section."</p> <p>Press Release - Department of the Treasury extends the date for filing the Income Tax Return for the year 2019 by one month (3/15/2020) see more</p> <p><i>Certain administrative dates are also extended before the executive order of state of emergency for the Coronavirus</i></p> <p>The secretary of the Department of the Treasury (DH), Francisco Parés Alicea, reported the extension of the deadline for the filing of the Income Tax Return for the year 2019 and the payment of its contribution, until next May 15.</p> <p>The payment of the first installment of the estimated tax, whose due date is March 16, is also postponed an additional month. While all the conduit entities, who file their return based on the calendar year and the taxpayers who file by economic year, with an expiration date of March 16, will have the option to file until April 15, 2020.</p> <p>"As established by the governor, Wanda Vázquez Garced, after the declaration of a state of emergency due to the coronavirus, we have issued Administrative Determination 20-03, extending the deadlines to comply with certain tax responsibilities in a responsible manner, to avoid the possibility of contagion due to crowding of the public, "said the official.</p> | |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|----------------|--|---|---|
| | | <ul style="list-style-type: none"> • The Treasury also issued Information Bulletin 20-07, extending other administrative terms such as preventive measures to prevent taxpayers from visiting the Department's offices to make arrangements or request services. <p>Parés Alicea explained that the following dates have been extended:</p> <ul style="list-style-type: none"> • 120 additional days are granted to the period established in any notification of mathematical error or adjustment in the return that the taxpayers have received from the Department. • It is extended for an additional 90 days from the expiration date of March 12, 2020, all terms for filing administrative complaints and for the presentation of information or documents required by the Department's Office of Administrative Appeals (OAA). • All administrative hearings cited by the OAA are suspended, to be held from March 16, 2020, until June 15, 2020. Soon, the OAA will be notifying taxpayers of the new dates for administrative hearings that will not take place. finished. <p>“We urge taxpayers to adjust to the new dates and to use SURI as the main tool to carry out transactions. We want to avoid, as much as possible, public visits, as a preventive measure against the possible spread of the Coronavirus,” the Secretary reaffirmed.</p> <p>For additional information on both determinations, you can access the website www.hacienda.pr.gov, Publications section.”</p> | |
| Federal | <p>IRS Notice 2020-21, Effective Date for Employment Tax Credits Under the Families First Coronavirus Response Act (3/27/20)</p> <p>IRS Notice 2020-20, Update to Notice 2020-18, Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic, Related to Gift and Generation-Skipping Transfer Tax Filing and Payment Deadlines (3/27/20)</p> <p>IR-2020-59 on compliance program suspension (3/25/20)</p> | <p>IRS Notice 2020-21, Effective Date for Employment Tax Credits Under the Families First Coronavirus Response Act (3/27/20)</p> <p>“Effective Date for Employment Tax Credits Under the Families First Coronavirus Response Act</p> <p>Notice 2020-21</p> <p>I. PURPOSE This notice provides that the tax credits for qualified sick leave wages and qualified family leave wages required to be paid by the Families First Coronavirus Response Act will apply to wages paid for the period beginning on April 1, 2020, and ending on December 31, 2020. This notice also provides that days occurring during the period beginning on April 1, 2020, and ending on December 31, 2020, will be taken into account for credits for qualified sick leave equivalent amounts and qualified family leave equivalent amounts for certain self-employed individuals.</p> | <p>AICPA letter to Treasury on essential services (3/26/20)</p> <p>AICPA Comment Letter to Treasury and IRS on Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic (3/26/20)</p> <p>“Re: Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic Dear Messrs. Kautter and Rettig:</p> <p>The American Institute of CPAs (AICPA) appreciates the efforts by the Department of the Treasury (“Treasury”) and the Internal Revenue Service (IRS) to provide filing and payment relief to taxpayers affected by the Coronavirus Disease 2019 pandemic (commonly known as “Coronavirus” or “COVID-19”) through Notice 2020-18 (or “Notice”) and the accompanying</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|---|---|
| | <p>IRS FAQs - Filing and Payment Deadlines Questions and Answers (3/24/20)</p> <p>IRS Webpage on IRS Operations During COVID-19: Mission-critical functions continue (3/24/20)</p> <p>DOL Guidance on Paid Sick Leave and Expanded FMLA under the Enacted Families First Coronavirus Response Act (3/24/20)</p> <p>Labor Department release (March 24, 2020), on Families First Coronavirus Response Act: Questions and Answers, includes:</p> <ul style="list-style-type: none"> • Fact sheet for employees • Fact sheet for employers • Questions and answers <p>White House Briefing Statement - President Approves Washington Disaster Declaration (3/22/20)</p> <p>IR-2020-58 Information Release on extended filing and payment due date from April 15 to 7/15: (3/21/20)</p> <p>Updated IRS Statement on filing and payment extension to 7/15 (3/21/20)</p> <p>FEMA website on NY disaster declaration (3/20/20)</p> <p>Taxpayer Assistance Center Statement (3/20/20)</p> | <p>II. BACKGROUND The Families First Coronavirus Response Act (the Act), P.L. 116-127, 134 Stat. 178, was enacted on March 18, 2020. Division C (Emergency Family and Medical Leave Expansion Act) and Division E (Emergency Paid Sick Leave Act) of the Act require certain employers to provide expanded family and medical leave and paid sick leave to employees unable to work or telework due to certain circumstances related to COVID-19. The Emergency Family and Medical Leave Expansion Act and Emergency Paid Sick Leave Act are administered by the U.S. Department of Labor (DOL).</p> <p>Division G (Tax Credits for Paid Sick and Paid Family and Medical Leave) of the Act provides for a credit against the tax imposed by section 3111(a) or 3221(a) of the Internal Revenue Code (Code) for each calendar quarter in an amount equal to 100 percent of the “qualified sick leave wages” and “qualified family leave wages” required to be paid under the Act (or the equivalent amounts thereof for certain self-employed individuals). Specifically, sections 7001 and 7003 of Division G of the Act provide for refundable tax credits for most employers with fewer than 500 employees that pay qualified sick leave wages and qualified family leave wages to their employees, as required by the Emergency Paid Sick Leave Act and the Emergency Family and Medical Leave Expansion Act. Sections 7002 and 7004 of Division G of the Act also provide comparable credits for self-employed individuals carrying on any trade or business within the meaning of section 1402 of the Code if the self-employed individual would be entitled to receive paid leave under the Emergency Paid Sick Leave Act or the Emergency Family and Medical Leave Expansion Act if the individual were an employee of an employer (other than him or herself). Sections 7001(g) and 7003(g) of Division G of the Act provide that the tax credits for employers for qualified sick leave wages and qualified family leave wages “apply only to wages paid with respect to the period beginning on a date selected by the Secretary of the Treasury (or the Secretary’s delegate) which is during the 15-day period beginning on the date of the enactment of this Act, and ending on December 31, 2020.” Section 3106 of Division C and Section 5108 of Division E of the Act provide that the Emergency Family and Medical Leave Expansion Act and Emergency Paid Sick Leave Act are effective not later than 15 days after the date of enactment of the Act. DOL has published guidance providing that the Emergency Family and Medical Leave Expansion Act and Emergency Paid Sick Leave Act requirements take effect on April 1, 2020. Sections 7002(e) and 7004(e) of Division G of the Act provide that the comparable credits for qualified sick leave equivalent amounts and qualified family leave equivalent amounts for self-employed individuals are determined based only on “days occurring during the period beginning on a date selected</p> | <p>frequently asked questions (FAQs). In light of the uncertainty and severe challenges caused by the spread of the Coronavirus pandemic, it is not possible for many taxpayers and tax preparers to calculate all payments and prepare and file various returns.</p> <p>We urge Treasury and the IRS act immediately to provide broader tax filing and payment relief for taxpayers affected by the ongoing pandemic. Specifically, we request that all Federal income tax, information returns, and payments (e.g., installments and estimated payments) originally due between March 3, 2020 and July 15, 2020 are granted additional time to file and pay until July 15, 2020. We also request further guidance and clarification regarding Notice 2020-18.</p> <p>Notice 2020-18 allows taxpayers to delay tax filing and payments for 90 days and provides interest and penalty relief to Federal income tax returns and payments due April 15, 2020. Unfortunately, the important relief provided by this notice does not apply to all filings and payments affected by COVID-19. In contrast, when the President invokes the Robert T. Stafford Disaster Relief and Emergency Assistance Act (“Stafford Act”), taxpayers are typically granted broad payment and filing relief under section 7508A1 of the Internal Revenue Code. The most recent example of this broad relief was provided by the IRS to the victims of the Tennessee tornadoes, which recognized the victims’ inability to comply with their various tax obligations.²</p> <p>¹ Unless otherwise indicated, references to a “section” are to a section of the Internal Revenue Code of 1986, as amended (the “Code”), and references to a “Treas. Reg. §” are to the Treasury regulations promulgated under the Code. ² IR-2020-51, March 6, 2020.</p> <p>The President has declared the entire United States an emergency zone under the Stafford Act</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|--|--|
| | <p>IRS Notice 2020-18 on extending 4/15 filing and payment to 7/15 (3/20/20)</p> <p>IR-2020-57 on tax credits for Coronavirus-related leave (3/20/20)</p> <p>Tweet on extending 4/15 filing and payment until 7/15 (3/20/20,10:04 am)</p> <p>IRS Notice 2020-17 and Statement and Press Release on delay of payment until 7/15 (3/18/20)</p> <p>IRS Coronavirus Tax Relief Page</p> <p>IRS Resource Guide on Disaster Assistance and Emergency Relief Program (6/24/19)</p> <p>IR-2020-54 and Notice 2020-15 on high deductible health plans and COVID-19 expenses (3/11/20)</p> <p>FEMA News Release HQ-20-017-FactSheet (3/13/20)</p> <p>(July 15 – filing and payment delayed until 7/15 for individuals for income taxes and self-employment taxes, corps, trusts and estates income taxes, and gift tax and GST tax, waives interest and penalties, first quarter estimated taxes covered in relief)</p> <p>(new changes include issues ranging from postponing certain payments related to Installment Agreements and Offers in Compromise to collection and limiting certain enforcement actions. The IRS will be temporarily modifying the</p> | <p>by the Secretary of the Treasury (or the Secretary’s delegate) which is during the 15-day period beginning on the date of the enactment of this Act, and ending on December 31, 2020.”</p> <p>III. IMPLEMENTATION OF SECTIONS With respect to the period “beginning on a date selected by the Secretary (or the Secretary’s delegate) which is during the 15-day period beginning on the date of the enactment of this Act” as specified in sections 7001(g), 7002(e), 7003(g), and 7004(e) of Division G of the Act, the date selected by the Secretary is April 1, 2020. This date is coordinated with the DOL’s determination of the effective date for employers’ compliance with the Emergency Family and Medical Leave Expansion Act and Emergency Paid Sick Leave Act requirements. Accordingly, the refundable tax credits for employers apply to qualified sick leave wages and qualified family leave wages paid for the period from April 1, 2020 to December 31, 2020. Additionally, the self-employment tax credit is determined based on days occurring during the period beginning on April 1, 2020, and ending on December 31, 2020.</p> <p>IV. DRAFTING INFORMATION The principal author of this notice is NaLee Park of the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). For further information regarding this notice, contact NaLee Park at (202) 317-6798 (not a toll-free call).”</p> <p>IRS Notice 2020-20, Update to Notice 2020-18, Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic, Related to Gift and Generation-Skipping Transfer Tax Filing and Payment Deadlines (3/27/20)</p> <p>“Part III - Administrative, Procedural, and Miscellaneous</p> <p>Update to Notice 2020-18, Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic, Related to Gift and Generation-Skipping Transfer Tax Filing and Payment Deadlines</p> <p>Notice 2020-20</p> <p>I. PURPOSE</p> <p>On March 13, 2020, the President of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic (Emergency Declaration). The</p> | <p>and the nation has experienced unprecedented disruption. However, relief comparable to that provided to individuals and businesses in Tennessee has not been allowed for taxpayers and tax advisers who are actively working to comply with the Centers for Disease Control and Prevention’s and World Health Organization’s safety measures to prevent the spread of the Coronavirus disease. At a minimum, Treasury and the IRS should offer generous and immediate reasonable cause relief for the filing of any tax returns, information returns, elections, correspondence, or payments not covered under the Notice but affected by COVID-19.</p> <p>We appreciate the IRS’s efforts to provide quick answers and clarify aspects of Notice 2020-18 through online FAQs. As mentioned above, we request that all Federal income tax, information returns, and payments originally due between March 3, 2020 and July 15, 2020 are granted additional time to file and pay until July 15, 2020. However, many additional questions remain. The following are some priority questions and recommendations for consideration as Treasury and the IRS continue to provide guidance to taxpayers:</p> <p>Filing Issues</p> <p>1) U.S. citizens living abroad and non-resident alien filers are potentially affected by the April 15 due date and payment requirement. Assure these taxpayers are eligible for relief to file by July 15.</p> <p>2) Provide relief from manual signature requirements. For electronic transactions, IRS guidance requires a manual signature on Form 8868, IRS e-file Signature Authorization for Form 4868 or Form 2350, Form 8878-A, IRS e-file Electronic Funds Withdrawal Authorization for Form 7004, and Form 8879, IRS e-file Signature Authorization.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|--|--|
| | <p>following activities as soon as possible; the projected start date will be April 1 and the effort will initially run through July 15. IRS will continue to take steps where necessary to protect all applicable statutes of limitations. Liens and levies (including any seizures of a personal residence) initiated by field revenue officers will be suspended during this period. New automatic, systemic liens and levies will be suspended during this period. For EITC verification, and if unable to do so, please reach out to the IRS indicating the reason such information is not available. Until July 15, 2020, the IRS will not deny these credits for a failure to provide requested information.)</p> | <p>Emergency Declaration instructed the Secretary of the Treasury “to provide relief from tax deadlines to Americans who have been adversely affected by the COVID-19 emergency, as appropriate, pursuant to 26 U.S.C. 7508A(a).” Pursuant to the Emergency Declaration, this notice provides relief under section 7508A(a) of the Internal Revenue Code (Code) for the persons described in section III of this notice that the Secretary of the Treasury has determined to be affected by the COVID-19 emergency. This notice amplifies Notice 2020-18.</p> <p>II. BACKGROUND</p> <p>Section 7508A of the Internal Revenue Code (Code) provides the Secretary of the Treasury or his delegate (Secretary) with authority to postpone the time for performing certain acts under the internal revenue laws for a taxpayer determined by the Secretary to be affected by a Federally declared disaster as defined in section 165(i)(5)(A). Pursuant to section 7508A(a), a period of up to one year may be disregarded in determining whether the performance of certain acts is timely under the internal revenue laws.</p> <p>On March 18, 2020, the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) issued Notice 2020-17, to be published in Internal Revenue Bulletin (IRB) 2020-15 on April 6, 2020, providing relief under section 7508A(a), which postponed the due date for certain Federal income tax payments from April 15, 2020 until July 15, 2020. On March 20, 2020, the Treasury Department and the IRS issued Notice 2020-18, to be published in IRB 2020-15, which superseded Notice 2020-17 and provided expanded relief, postponing the due date for both filing Federal income tax returns and making Federal income tax payments from April 15, 2020 until July 15, 2020. This notice amplifies the relief provided in Notice 2020-18.</p> <p>III. GRANT OF RELIEF</p> <p>The Secretary of the Treasury has determined that any person (as defined in section 7701(a)(1) of the Code) with a Federal gift tax or generation-skipping transfer tax payment due or the requirement to file Form 709 (United States Gift and Generation-Skipping Transfer Tax Return) on April 15, 2020, is also affected by the COVID-19 emergency for purposes of the relief described in this section III (Affected Taxpayer).</p> <p>For an Affected Taxpayer, the due date for filing Forms 709 (United States Gift and Generation-Skipping Transfer Tax Return) and making payments of Federal gift and generation-skipping transfer tax due April 15, 2020, is automatically postponed to July 15, 2020.</p> <p>This relief is automatic; there is no requirement to file Form 8892 (Application for Automatic Extension of Time to File Form 709 and/or Payment of Gift/Generation-Skipping Transfer Tax) to</p> | <p>3) Clarify whether Form 990, Return of Organization Exempt From Income Tax, and Form 990-PF, Return of Private Foundation, with April 15 due dates are extended under Notice 2020-18. Forms 990 and 990-PF are referred to as “information returns” by the IRS and the tax due with Form 990-PF on net investment income is defined as an “excise tax.” If these returns are not included under Notice 2020-18, please provide filing and payment relief.</p> <p>4) Provide filing relief to gift and estate tax returns that normally require paper submission and manual signatures. If an individual return is automatically delayed to July 15, the related gift tax return should similarly receive an automatic extension without having to file a Form 8892, Application for Automatic Extension of Time To File Form 709 and/or Payment of Gift/Generation-Skipping Transfer Tax.</p> <p>5) Provide relief from the normal statute of limitations during the pandemic and the 90-day period for a Notice of Deficiency if a locality has a shelter-in-place order.</p> <p>The Honorable David J. Kautter The Honorable Charles P. Rettig March 26, 2020 Page 3 of 4</p> <p>6) Confirm that returns that are normally extended and filed with Form 1040, U.S. Individual Income Tax Return, Form 1120, U.S. Corporation Income Tax Return, and Form 1041, U.S. Income Tax Return for Estates and Trusts, are also automatically extended to July 15. (For example, these forms include Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts (paper filed separately); Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations; Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business, Form 8621, Information Return by a Shareholder of a Passive Foreign Investment</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|--|
| | | <p>obtain the benefit of this filing and payment postponement until July 15, 2020. However, an Affected Taxpayer may choose to file Form 8892 by July 15, 2020, to obtain an extension to file Form 709 by October 15, 2020 (any Federal gift and generation-skipping transfer tax payments postponed by this notice will still be due on July 15, 2020).</p> <p>As a result of the postponement of the due date for filing Forms 709 and making Federal gift and generation-skipping transfer tax payments from April 15, 2020, to July 15, 2020, the period beginning on April 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to file a Form 709 or to pay Federal gift and generation-skipping transfer taxes shown on that Form and postponed by this notice. Interest, penalties, and additions to tax with respect to such postponed Forms 709 and payments will begin to accrue on July 16, 2020.</p> <p>IV. EFFECT ON OTHER DOCUMENTS Notice 2020-18 is amplified.</p> <p>V. DRAFTING INFORMATION The principal author of this notice is Jennifer Auchterlonie of the Office of Associate Chief Counsel, Procedure and Administration. For further information regarding this notice, you may call (202) 317-5436 (not a toll-free call).”</p> <p>IRS FAQs - Filing and Payment Deadlines Questions and Answers (3/24/20)</p> <p>“In Notice 2020-18 (PDF), the Treasury Department and the Internal Revenue Service (IRS) announced special Federal income tax return filing and payment relief in response to the ongoing Coronavirus Disease 2019 (COVID-19) emergency. Below are answers to frequently asked questions related to the relief provided in the Notice. These questions and answers will be updated periodically and are designed to be a flexible tool to communicate information to taxpayers and tax professionals in this changing environment. The answers to these questions provide responses to general inquiries and are not citable as legal authority. Accordingly, the Treasury Department and the IRS are continuing to consider additional IRB guidance on these issues addressed in these FAQs.</p> <p><i>Eligibility</i></p> <p><u>Q1. Who is eligible for relief under the Notice?</u></p> | <p>Company or Qualified Electing Fund, Form 8858; Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs); Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships; and Form 8938, Statement of Specified Foreign Financial Assets.)</p> <p>7) Provide guidance and filing relief for non-resident alien taxpayers who cannot leave the U.S. and will trigger the substantial presence test due to the impacts of COVID-19.</p> <p>Tax Payments</p> <p>8) Confirm that an extension overpayment made on July 15 counts as if were made for Q1 (i.e., April 15). Please confirm that this payment counts towards any required Q2 estimated tax payments.</p> <p>9) Provide relief for S corporations that must make estimated payments on April 15 (e.g., the section 1374 tax imposed on certain built-in gains).</p> <p>Employee Benefits</p> <p>10) Provide payment relief to employers currently assessed penalties under the Affordable Care Act as part of the Employer Mandate under sections 4980H(a) and 4980H(b), including failure to file Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, and Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, timely with the IRS and provide statements to participants under sections 6721 and 6722.</p> <p>The rapid emergence of the Coronavirus pandemic has generated never-before uncertainty and difficulties. Notice 2020-18 and the accompanying FAQs were both helpful and appreciated. However, additional relief and</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|---|
| | | <p>A1. Any person with a Federal income tax return or payment due on April 15, 2020, is eligible for relief under the Notice. “Person” includes any type of taxpayer, such as an individual, a trust, an estate, a corporation, or any type of unincorporated business entity. The payment due refers to both 2019 Federal income tax payments (including payments of tax on self-employment income) and 2020 estimated Federal income tax payments (including payments of tax on self-employment income), regardless of the amount owed. The return or payment must be due on April 15, 2020 – this relief does not apply to Federal income tax returns and payments due on any other date.</p> <p><u>Q2. Do I have to actually be sick, or quarantined, or have any other impact from COVID-19 to qualify for payment relief?</u></p> <p>A2. No, you do not have to be sick, or quarantined, or have any other impact from COVID-19 to qualify for relief. You only need to have a Federal income tax return or payment due on April 15, 2020, as described above.</p> <p><u>Q3. What are the form numbers of the specific Federal income tax returns whose filing deadlines have been postponed, from April 15 to July 15, under the Notice?</u></p> <p>A3. The Notice postpones the filing and payment of Federal income taxes reported on the following forms:</p> <ul style="list-style-type: none"> • Form 1040, 1040-SR, 1040-NR, 1040-NR-EZ, 1040-PR, 1040-SS • Form 1041, 1041-N, 1041-QFT • Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF • Form 8960 • Form 8991 <p>With respect to Form 990-T, if that Form is due to be filed on April 15, then it has been postponed to July 15 under the Notice. For taxpayers whose Form 990-T is due on May 15, that due date has not been postponed under the Notice.</p> <p>With respect to returns due on March 16, 2020, which include Form 1065, Form 1065-B, Form 1066, and Form 1120-S for calendar year taxpayers, the filing of those returns has not been postponed.</p> | <p>clarification are necessary to provide fairness and clarity to taxpayers and tax preparers while offering economic relief to small businesses and their employees. We plan to continue our dialogue in the upcoming weeks.”</p> <p><u>AICPA Press Release</u> on AICPA Calls on Treasury, IRS to Provide Extensive Relief to Taxpayers (3/25/20)</p> <p>The <u>American Institute of CPAs</u> (AICPA) today called for the Treasury Department and IRS to immediately provide more extensive relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the Coronavirus (COVID-19) pandemic. Earlier today, the IRS posted FAQs on the postponement of tax filing and payment deadlines. The FAQs, which are not citable as legal authority, provide informal guidance to taxpayers and their advisors relying on Notice 2020-18. The AICPA appreciates the Treasury Department’s and IRS’s efforts to provide clarification on the tax payment and filing relief announced last week but reiterates the importance of providing more extensive relief during this critical time. Specifically, the AICPA urges the Treasury Department and IRS to consider the following recommendations, which will provide relief to millions of individuals and businesses affected by a broad array of coronavirus-related issues: <u>Relief Should Extend to All Deadlines:</u> Postpone all deadlines and provide additional time to make payments. Taxpayers who do not have an April 15th payment or filing date are inherently disadvantaged and would similarly benefit from a deferral. They and their advisors need additional time for filings, tax payments, estimated taxes and gathering pertinent information to include in those filings or payment calculations.</p> |

| | | |
|--|---|--|
| | <p>Q4. I am a fiscal year filer. My Federal income tax return for fiscal year 2019 is due on April 15, 2020. Am I an “Affected Taxpayer” eligible for relief under the Notice?</p> <p>A4. Yes, the relief provided in the Notice applies to Federal income tax returns and payments in respect of an Affected Taxpayer’s 2019 taxable year, and postpones those 2019 return filings and payments due on April 15, 2020 until July 15, 2020. If your Federal income tax return for your fiscal year ending during 2019 is due on April 15, 2020, whether that is the original due date or the due date on extension, your due date is postponed to July 15, 2020.</p> <p>Q5. What about businesses or other entities that have filing due dates on May 15, June 15, or some other date besides April 15. Have their filing and payment deadlines been postponed?</p> <p>A5. No, any taxpayers who have filing or payment due dates other than April 15 have not been granted relief at this time.</p> <p>Q6. Does the relief provided in the Notice apply to payroll or excise taxes?</p> <p>A6. No, under the Notice, normal filing, payment, and deposit due dates continue to apply to both payroll and excise taxes.</p> <p>Q7. Does the relief provided in the Notice apply to estate and gift taxes?</p> <p>A7. No, normal filing and payment due dates continue to apply to estate and gift taxes.</p> <p>Q8. Does the relief provided in the Notice apply to section 965(h) installment payments due on April 15, 2020?</p> <p>A8. Yes, the relief applies to section 965 installment payments due on April 15, 2020. Although the section 965(h) installment payment is generally made in respect of a taxpayer’s 2017 or 2018 tax year, under section 965(h)(2), the due date of the installment payment associated with a 2019 tax return is the due date of the taxpayer’s 2019 Federal income tax return. For any taxpayer whose Federal income tax return filing due date has been postponed from April 15 to July 15, 2020, the due date of that taxpayer’s section 965 installment payment has also been postponed to July 15, 2020.</p> | <p><u>Relief Should Apply to All Filers and Types of Tax:</u> Provide appropriate filing and payment relief for all filers and taxpayers (including tax-exempt organizations and fiscal year corporations) for tax returns, information returns, elections, claims for refund and other correspondence. Relief should also apply broadly to all types of taxes (including payroll, excise tax, estate, gift and generations-skipping transfer tax, etc.). Deferment of other taxes that are not income taxes is necessary to aid both businesses and their employees.</p> <p>“We greatly appreciate the deferral for income tax payments and the filing relief provided for in the Notice. However, the economic impact of COVID-19 is wide-ranging, and additional relief and answers are needed,” said AICPA Vice President of Taxation, Edward Karl, CPA, CGMA. “With shelter-in-place orders issued throughout the country and a spreading pandemic, there is a significant list of filing and payment challenges left unresolved.”</p> <p>“We urge the Treasury Department and IRS to grant additional relief in these uncertain times and offer our assistance in identifying specific areas in need of FAQs or formal authoritative guidance,” Karl continued.”</p> <p>IRS Coronavirus Tax Relief Webpage (3/26/20)</p> <p><i>“Stimulus payment checks: No information available yet, No sign-up needed</i></p> <p>At this time, the IRS does not have any information available yet regarding stimulus or payment checks, which remain under consideration in Congress. Please do not call the IRS about this. When the IRS has more specific details available, we will make it available on this page.”</p> <p>IR-2020-59 on compliance program suspension (3/25/20)</p> <p>IRS unveils new People First Initiative; COVID-19 effort temporarily adjusts, suspends key compliance program</p> |
|--|---|--|

| | | |
|--|---|--|
| | <p><u>Q9. Does the relief provided in the Notice apply to estimated payments for a corporation required to make payments under section 59A (Basis Erosion and Anti-Abuse Tax, or BEAT)?</u></p> <p>A9. Yes, for any taxpayer whose Federal income tax return filing deadline has been postponed from April 15 to July 15, 2020, the due date for Form 8991 and the BEAT payment has been postponed to July 15, 2020.</p> <p><u>Q10. Does the relief provided in the Notice apply to the filing of information returns?</u></p> <p>A10. No, the relief only applies to the filing of Federal income tax returns due on April 15, 2020.</p> <p><i>Filing and paying your 2019 Federal income taxes and your first quarter 2020 Federal estimated income taxes</i></p> <p><u>Q11. I haven't filed my 2019 income tax return that would have been due on April 15 yet, but I expect to file it by July 15. What do I need to do?</u></p> <p>A11. Nothing, except file and pay any tax due with your return by July 15. You don't need to file any additional forms or call the IRS to qualify for this automatic Federal tax filing and payment relief. If you expect a refund, you are encouraged to file your return as soon as you can so that you can receive your refund. Filing electronically with direct deposit is the quickest way to get refunds. If you need more time beyond July 15 to file your return, request an automatic extension of time to file as described next.</p> <p><u>Q12. What if I am unable to file my 2019 income tax return that would have been due on April 15 by July 15, 2020?</u></p> <p>A12. If you are an individual, you can request an automatic extension to file your Federal income tax return if you can't file by the July 15 deadline. The easiest and fastest way to request a filing extension is to electronically file Form 4868 through your tax professional, tax software, or using the Free File link on IRS.gov. Businesses, including trusts, must file Form 7004. You must request the automatic extension by July 15, 2020. If you properly estimate your 2019 tax liability using the information available to you and file an extension form by July 15, 2020, your tax return will be due on October 15, 2020. To avoid interest and penalties</p> | <p>IR-2020-59, March 25, 2020 WASHINGTON — To help people facing the challenges of COVID-19 issues, the Internal Revenue Service announced today a sweeping series of steps to assist taxpayers by providing relief on a variety of issues ranging from easing payment guidelines to postponing compliance actions.</p> <p>“The IRS is taking extraordinary steps to help the people of our country,” said IRS Commissioner Chuck Rettig. “In addition to extending tax deadlines and working on new legislation, the IRS is pursuing unprecedented actions to ease the burden on people facing tax issues. During this difficult time, we want people working together, focused on their well-being, helping each other and others less fortunate.”</p> <p>“The new IRS People First Initiative provides immediate relief to help people facing uncertainty over taxes,” Rettig added “We are temporarily adjusting our processes to help people and businesses during these uncertain times. We are facing this together, and we want to be part of the solution to improve the lives of all people in our country.”</p> <p>These new changes include issues ranging from postponing certain payments related to Installment Agreements and Offers in Compromise to collection and limiting certain enforcement actions. The IRS will be temporarily modifying the following activities as soon as possible; the projected start date will be April 1 and the effort will initially run through July 15. During this period, to the maximum extent possible, the IRS will avoid in-person contacts. However, the IRS will continue to take steps where necessary to protect all applicable statutes of limitations.</p> <p>“IRS employees care about our people and our country, and they have a strong desire to help improve this situation,” Rettig said. “These new actions reflect just one of many ways our</p> |
|--|---|--|

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|--|
| | | <p>when filing your tax return after July 15, 2020, pay the tax you estimate as due with your extension request.</p> <p><u>Q13. I already filed my 2019 income tax return that would have been due on April 15 and I owe taxes, but I haven't paid yet. What do I need to do to avoid interest and penalties?</u></p> <p>A13. To avoid interest and penalties, pay your taxes in full by July 15, 2020. If you filed Form 1040 or Form 1040-SR, the tax payment amount can be found on line 23. If you filed Form 1040-NR, the tax payment amount can be found on line 75. For a corporation filing a Form 1120, the tax payment amount can be found on line 35. Interest and penalties will begin to be charged after July 15 for any amount remaining unpaid by that date.</p> <p><u>Q14. I already filed my 2019 income tax return that would have been due on April 15 and scheduled a payment of taxes for April 15, 2020. Will this payment be automatically rescheduled to July 15, 2020?</u></p> <p>A14. No, the payment will not be automatically rescheduled to July 15. If you do nothing, the payment will be made on the date you chose. Here is information on how to cancel and reschedule your payment:</p> <ul style="list-style-type: none"> • If you scheduled a payment through IRS Direct Pay, you can use your confirmation number from the payment to access the Look Up a Payment feature. You can modify or cancel a scheduled payment until two business days before the payment date. The email notification you received when you scheduled the payment will contain the confirmation number. • If you scheduled a payment through Electronic Federal Tax Payment System (EFTPS), click on Payments from the EFTPS home page, login, then click Cancel a Tax Payment from the left menu and follow the instructions. You must do so at least two business days before the scheduled payment date. • If you scheduled a payment as part of filing your tax return (authorizing an electronic funds withdrawal), you may revoke (cancel) your payment by contacting the U.S. Treasury Financial Agent at <u>888-353-4537</u>. You must call to make a payment cancellation request no later than 11:59 p.m. ET two business days prior to the scheduled payment date. | <p>employees are working hard every day to assist the nation. We care, a lot. IRS employees are actively engaged, and they have always delivered for their communities and our country. The People First Initiative is designed to help people take care of themselves and is a key part of our ongoing response to the coronavirus effort.”</p> <p>More specifics about the implementation of these provisions will be shared soon. Highlights of the key actions in the IRS People First Initiative include:</p> <p>Existing Installment Agreements – For taxpayers under an existing Installment Agreement, payments due between April 1 and July 15, 2020 are suspended. Taxpayers who are currently unable to comply with the terms of an Installment Payment Agreement, including a Direct Deposit Installment Agreement, may suspend payments during this period if they prefer. Furthermore, the IRS will not default any Installment Agreements during this period. By law, interest will continue to accrue on any unpaid balances.</p> <p>New Installment Agreements – The IRS reminds people unable to fully pay their federal taxes that they can resolve outstanding liabilities by entering into a monthly payment agreement with the IRS. See IRS.gov for further information.</p> <p>Offers in Compromise (OIC) – The IRS is taking several steps to assist taxpayers in various stages of the OIC process:</p> <ul style="list-style-type: none"> • Pending OIC applications – The IRS will allow taxpayers until July 15 to provide requested additional information to support a pending OIC. In addition, the IRS will not close any pending OIC request before July 15, 2020, without the taxpayer’s consent. • OIC Payments – Taxpayers have the option of suspending all payments on |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | <ul style="list-style-type: none"> If you scheduled a payment by credit card or debit card, contact the card processor to cancel the card payment.” <p>[AICPA NOTE: The above is for Federal balance due only. Once you cancel your previously scheduled 4/15 payment, then go to irs.gov/directpay and reschedule a payment for 7/15/2020. (per AICPA members’ phone calls with the IRS).]</p> <p><u>“Q15. Does this relief apply to state tax liabilities?”</u></p> <p>A15. No, this relief applies only to Federal income tax payments. State filing and payment deadlines vary and are not always the same as the Federal filing and payment deadline. We urge you to check with your state tax agencies for those details. More information is available at https://www.taxadmin.org/state-tax-agencies.</p> <p><u>Q16. The Notice postpones the deadline for first quarter 2020 estimated income tax payments due on April 15, 2020. What about second quarter estimated tax payments due on June 15? Have they been postponed as well?</u></p> <p>A16. No, second quarter 2020 estimated income tax payments are still due on June 15, 2020. First quarter 2020 estimated income tax payments are postponed from April 15 to July 15, 2020.</p> <p>Individual Retirement Accounts (IRAs) and workplace-based retirement plans</p> <p><u>Q17. Does this relief provide me more time to contribute money to my IRA for 2019?</u></p> <p>A17. Yes. Contributions can be made to your IRA, for a particular year, at any time during the year or by the due date for filing your return for that year. Because the due date for filing Federal income tax returns has been postponed to July 15, the deadline for making contributions to your IRA for 2019 is also extended to July 15, 2020. For more details on IRA contributions, see Publication 590-A, Contributions to Individual Retirement Arrangements (IRAs).</p> <p><u>Q18. If I owe the 10% additional tax on amounts includible in gross income from a distribution that I took from my IRA or workplace-based retirement plan in 2019, is the due date for paying that</u></p> | <p>accepted OICs until July 15, 2020, although by law interest will continue to accrue on any unpaid balances.</p> <ul style="list-style-type: none"> Delinquent Return Filings - The IRS will not default an OIC for those taxpayers who are delinquent in filing their tax return for tax year 2018. However, taxpayers should file any delinquent 2018 return (and their 2019 return) on or before July 15, 2020. New OIC Applications – The IRS reminds people facing a liability exceeding their net worth that the OIC process is designed to resolve outstanding tax liabilities by providing a “Fresh Start.” Further information is available at IRS.gov <p>Non-Filers –The IRS reminds people who have not filed their return for tax years before 2019 that they should file their delinquent returns. More than 1 million households that haven’t filed tax returns during the last three years are actually owed refunds; they still have time to claim these refunds. Many should consider contacting a tax professional to consider various available options since the time to receive such refunds is limited by statute. Once delinquent returns have been filed, taxpayers with a tax liability should consider taking the opportunity to resolve any outstanding liabilities by entering into an Installment Agreement or an Offer in Compromise with the IRS to obtain a “Fresh Start.” See IRS.gov for further information.</p> <p>Field Collection Activities - Liens and levies (including any seizures of a personal residence) initiated by field revenue officers will be suspended during this period. However, field revenue officers will continue to pursue high-income non-filers and perform other similar activities where warranted.</p> <p>Automated Liens and Levies – New automatic, systemic liens and levies will be suspended during this period.</p> |

| | | | |
|--|--|---|---|
| | | <p>additional tax also extended to July 15, 2020 on account of this relief?</p> <p>A18. Yes, because the 10% additional tax is calculated, reported, and paid at the same time as the income tax owed on the amounts includible in gross income on the distribution, the reporting and payment of the 10% additional tax also has been extended to July 15, 2020 as a result of this relief.</p> <p>Q19. I made excess elective deferrals to my workplace-based retirement plan in 2019. Do I have to take those excess deferrals (and income) out of the retirement plan no later than April 15, 2020, in order to exclude the distributions from income?</p> <p>A19. Yes, because that date is not also extended as a result of this relief.</p> <p>Q20. For employers with a federal income tax return due date of April 15, 2020, is the end of the grace period under section 404(a)(6) to make contributions to their qualified retirement plans on account of 2019 also July 15, 2020 as a result of this relief?</p> <p>A20. Yes, because these employers are Affected Taxpayers under Notice 2020-18 for whom the due date for filing Federal income tax returns and making Federal income tax payments that would be due April 15, 2020, is now July 15, 2020, the end of the grace period for these employers is also July 15, 2020 under this relief. So, for example, if an employer is a corporation with an April 15, 2020 due date for filing the Form 1120, then the grace period under section 404(a)(6) for the employer to make contributions to its workplace-based retirement plan that are treated as made on account of 2019 ends on July 15, 2020.</p> <p><i>Health Savings Accounts (HSAs) and Archer Medical Savings Accounts (MSAs)</i></p> <p>Q21. Does this relief provide me more time to contribute money to my HSA or Archer MSA for 2019?</p> <p>A21. Yes. Contributions may be made to your HSA or Archer MSA, for a particular year, at any time during the year or by the due date for filing your return for that year. Because the due date for filing Federal income tax returns is now July 15, 2020, under this relief, you may make contributions to your HSA or Archer MSA for 2019 at any time up to July 15, 2020. For more details on HSA or Archer MSA</p> | <p>Passport Certifications to the State Department – IRS will suspend new certifications to the Department of State for taxpayers who are “seriously delinquent” during this period. These taxpayers are encouraged to submit a request for an Installment Agreement or, if applicable, an OIC during this period. Certification prevents taxpayers from receiving or renewing passports.</p> <p>Private Debt Collection – New delinquent accounts will not be forwarded by the IRS to private collection agencies to work during this period.</p> <p>Field, Office and Correspondence Audits – During this period, the IRS will generally not start new field, office and correspondence examinations. We will continue to work refund claims where possible, without in-person contact. However, the IRS may start new examinations where deemed necessary to protect the government’s interest in preserving the applicable statute of limitations.</p> <ul style="list-style-type: none"> • In-Person Meetings - In-person meetings regarding current field, office and correspondence examinations will be suspended. Even though IRS examiners will not hold in-person meetings, they will continue their examinations remotely, where possible. To facilitate the progress of open examinations, taxpayers are encouraged to respond to any requests for information they already have received - or may receive - on all examination activity during this period if they are able to do so. • Unique Situations - Particularly for some corporate and business taxpayers, the IRS understands that there may be instances where the taxpayers desire to begin an examination while people and records are available and respective staffs have capacity. In those instances when it’s in the best interest of both parties and appropriate personnel are |
|--|--|---|---|

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|--|
| | | <p>contributions, see Publication 969, Health Savings Accounts and other Tax-Favored Health Plans.</p> <p><i>Other questions</i></p> <p>Q22. I want to file a claim for a refund for 2016, which must be filed by April 15, 2020 to be timely. Does this relief give me more time to claim my 2016 refund?</p> <p>A22. No, the relief provided for filing Federal income tax returns applies only to Federal income tax returns for the 2019 taxable year. The Notice does not extend relief to any filings or payments for taxable year 2016.</p> <p>Q23. Does this relief postpone the time for filing Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax?</p> <p>A23. No, the time for filing Form 4466 is not postponed. However, you may request your refund by filing your income tax return.</p> <p>Q24. I failed to make the required installments of estimated tax in the required amounts during 2019 for my 2019 taxable year. Does this relief apply to an estimated tax penalty for 2019?</p> <p>A24. No, the relief does not change the estimated tax requirements or estimated tax penalty for 2019. Relief from the penalty may be available under the normal rules. See Form 2210 (for individuals) or Form 2220 (for corporations) and the instructions for either form for details.” (3/24/20)</p> <p>White House Briefing Statement - President Approves Washington Disaster Declaration (3/22/20)</p> <p>“Today, President Donald J. Trump declared that a major disaster exists in the State of Washington and ordered Federal assistance to supplement State, tribal, and local recovery efforts in the areas affected by the Coronavirus Disease 2019 (COVID-19) pandemic beginning on January 20, 2020, and continuing. The President’s action makes Federal funding available for Crisis Counseling for affected individuals in all areas in the State of Washington.</p> <p>Federal funding is also available to State, tribal, and eligible local governments and certain private nonprofit organizations for emergency</p> | <p>available, the IRS may initiate activities to move forward with an examination -- understanding that COVID-19 developments could later reduce activities for an agreed period.</p> <ul style="list-style-type: none"> • General Requests for Information - In addition to compliance activities and examinations, the IRS encourages taxpayers to respond to any other IRS correspondence requesting additional information during this time if possible. <p>Earned Income Tax Credit and Wage Verification Reviews – Taxpayers have until July 15, 2020, to respond to the IRS to verify that they qualify for the Earned Income Tax Credit or to verify their income. These taxpayers are encouraged to exercise their best efforts to obtain and submit all requested information, and if unable to do so, please reach out to the IRS indicating the reason such information is not available. Until July 15, 2020, the IRS will not deny these credits for a failure to provide requested information.</p> <p>Independent Office of Appeals – Appeals employees will continue to work their cases. Although Appeals is not currently holding in-person conferences with taxpayers, conferences may be held over the telephone or by videoconference. Taxpayers are encouraged to promptly respond to any outstanding requests for information for all cases in the Independent Office of Appeals.</p> <p>Statute of Limitations - The IRS will continue to take steps where necessary to protect all applicable statutes of limitations. In instances where statute expirations might be jeopardized during this period, taxpayers are encouraged to cooperate in extending such statutes. Otherwise, the IRS will issue Notices of Deficiency and pursue other similar actions to protect the interests of the government in preserving such statutes. Where a statutory period is not set to expire during 2020, the IRS</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | <p>protective measures, including direct Federal assistance, for all areas in the State of Washington impacted by COVID-19.</p> <p>Pete Gaynor, Administrator, Federal Emergency Management Agency (FEMA), Department of Homeland Security, named Michael F. O’Hare as the Federal Coordinating Officer for Federal recovery operations in the affected areas.</p> <p>Additional designations may be made at a later date if requested by the State and warranted by the results of further assessments.</p> <p>FOR FURTHER INFORMATION MEDIA SHOULD CONTACT THE FEMA NEWS DESK AT (202) 646-3272 OR FEMA-NEWS-DESK@FEMA.DHS.GOV.” (3/22/20)</p> <p>Updated IRS Statement on filing and payment extension to 7/15 (3/21/20)</p> <p>“The Treasury Department and the Internal Revenue Service are providing special tax filing and payment relief to individuals and businesses in response to the COVID-19 Outbreak. The filing deadline for tax returns has been extended from April 15 to July 15, 2020. The IRS urges taxpayers who are owed a refund to file as quickly as possible. For those who can’t file by the July 15, 2020 deadline, the IRS reminds individual taxpayers that everyone is eligible to request an extension to file their return.</p> <p><i>This filing and payment relief includes:</i> The 2019 income tax filing and payment deadlines for all taxpayers who file and pay their Federal income taxes on April 15, 2020, are automatically extended until July 15, 2020. This relief applies to all individual returns, trusts, and corporations. This relief is automatic, taxpayers do not need to file any additional forms or call the IRS to qualify. This relief also includes estimated tax payments for tax year 2020 that are due on April 15, 2020. Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. You will automatically avoid interest and penalties on the taxes paid by July 15. Individual taxpayers who need additional time to file beyond the July 15 deadline can request a filing extension by filing Form 4868 through their tax professional, tax software or using the Free File link on IRS.gov. Businesses who need additional time must file Form 7004.</p> | <p>is unlikely to pursue the foregoing actions until at least July 15, 2020.</p> <p>Practitioner Priority Service – Practitioners are reminded that, depending on staffing levels and allocations going forward, there may be more significant wait times for the PPS. The IRS will continue to monitor this as situations develop. “The IRS will continue to review and, where appropriate, modify or expand the People First Initiative as we continue reviewing our programs and receive feedback from others,” Rettig said. “We are committed to helping people get through this period, and our employees will remain focused on these and other helpful efforts in the days and weeks ahead. I ask for your personal support, your understanding – and your patience – as we navigate our way forward together. Stay safe and take care of your families, friends and others.”</p> <p>IRS Operations – PPS, e-Services Help Desk, CAF Changes –</p> <p>“Due to staff limitations, the PPS line, the e-Services Help Desk line and the e-Services, FIRE and AIR system help desks are closed until further notice. Please make IRS.gov your first option for answers to questions. The IRS is temporarily suspending acceptance of new Income Verification Express Services (IVES) requests at this time and is experiencing delays with existing IVES processing as well as CAF number authorizations. Practitioners with e-Services accounts and with client authorization can access the Transcript Delivery System to obtain prior-year transcripts. Taxpayers should use Where’s My Refund? and Get Transcript, both common requests. Additionally, we are unable to answer any questions as yet on stimulus payments. Normal operations will resume as soon as possible. Please check IRS.gov for updates. We</p> |

| | | |
|--|--|---|
| | <p><i>State tax returns</i> This relief only applies to federal income returns and tax (including tax on self-employment income) payments otherwise due April 15, 2020, not state tax payments or deposits or payments of any other type of federal tax. Taxpayers also will need to file income tax returns in 42 states plus the District of Columbia. State filing and payment deadlines vary and are not always the same as the federal filing deadline. The IRS urges taxpayers to check with their state tax agencies for those details. More information is available at https://www.taxadmin.org/state-tax-agencies.”</p> <p><u>IR-2020-58</u> Information Release on extended filing and payment due date from April 15 to 7/15: (3/21/20)</p> <p>“Tax Day now July 15: Treasury, IRS extend filing deadline and federal tax payments regardless of amount owed</p> <p>The Treasury Department and Internal Revenue Service announced today that the federal income tax filing due date is automatically extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer federal income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers as well as those who pay self-employment tax. Taxpayers do not need to file any additional forms or call the IRS to qualify for this automatic federal tax filing and payment relief. Individual taxpayers who need additional time to file beyond the July 15 deadline, can request a filing extension by filing Form 4868 through their tax professional, tax software or using the Free File link on IRS.gov. Businesses who need additional time must file Form 7004. The IRS urges taxpayers who are due a refund to file as soon as possible. Most tax refunds are still being issued within 21 days. “Even with the filing deadline extended, we urge taxpayers who are owed refunds to file as soon as possible and file electronically,” said IRS Commissioner Chuck Rettig. “Filing electronically with direct deposit is the quickest way to get refunds. Although we are curtailing some operations during this period, the IRS is continuing with mission-critical operations to support the nation, and that includes accepting tax returns and sending refunds. As a federal agency vital to the overall operations of our country, we ask for your personal support, your understanding – and your patience. I’m incredibly proud of our</p> | <p>apologize for the inconvenience during this difficult period.</p> <p>IRS Office of National Public Liaison”</p> <p>IRS Webpage on IRS Operations During COVID-19: Mission-critical functions continue (3/24/20, updated 3/27/20)</p> <p>“March 24, 2020 As the COVID-19 (coronavirus) outbreak continues, the Internal Revenue Service is taking multiple steps to protect our employees, America's taxpayers and our partners. Although we are curtailing some operations during this period, the IRS is continuing with mission-critical functions to support the nation, and that includes accepting tax returns and sending refunds. “As a federal agency vital to the overall operations of our country, we ask for your personal support, your understanding – and your patience,” IRS Commissioner Chuck Rettig. “I’m incredibly proud of our employees as we navigate through numerous different challenges in this very rapidly changing environment. Working closely with our partners in the nation’s tax community, we will do everything in our power to help.” The following is an overview of IRS operations and advice for taxpayers during this period. The IRS will continue to monitor issues related to the COVID-19 outbreak, and updated information will be posted on a special coronavirus page on IRS.gov. Tax Day is now July 15: Key Information for Taxpayers The federal income tax filing due date has been automatically extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer federal income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, corporations and other non-corporate tax filers as well as those who</p> |
|--|--|---|

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | <p>employees as we navigate through numerous different challenges in this very rapidly changing environment.”</p> <p>The IRS will continue to monitor issues related to the COVID-19 virus, and updated information will be posted on a special coronavirus page on IRS.gov.</p> <p>This announcement comes following the President’s emergency declaration last week pursuant to the Stafford Act. The Stafford Act is a federal law designed to bring an orderly and systematic means of federal natural disaster and emergency assistance for state and local governments in carrying out their responsibilities to aid citizens. It was enacted in 1988.</p> <p>Treasury and IRS will issue additional guidance as needed and continue working with Congress, on a bipartisan basis, on legislation to provide further relief to the American people.”</p> <p>FEMA website (3/20/20)</p> <p>“New York Covid-19 Pandemic (DR-4480) Incident Period: January 20, 2020 and continuing. Major Disaster Declaration declared on March 20, 2020”</p> <p>Notice 2020-18 on extending 4/15 filing and payment to 7/15 (3/20/20)</p> <p>“Federal income tax filing and payment relief on account of Coronavirus Disease 2019 (COVID-19) emergency. The Treasury Department and IRS are providing relief to all taxpayers who have Federal income tax returns and Federal income tax payments due on April 15, 2020. The April 15, 2020 deadline is postponed to July 15, 2020. Associated interest, additions to tax, and penalties for late filing or late payment will be suspended until July 15, 2020.”</p> <p>“Part III - Administrative, Procedural, and Miscellaneous</p> <p>Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic</p> <p>Notice 2020-18</p> <p>I. PURPOSE</p> <p>On March 13, 2020, the President of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic (Emergency Declaration). The Emergency Declaration instructed the Secretary of the Treasury “to</p> | <p>pay self-employment tax. See news release IR-2020-58, Tax Day now July 15: Treasury, IRS extend filing deadline and federal tax payments regardless of amount.</p> <p>Refund filers: File as soon you can</p> <p>Refunds continue: If possible, don't wait until July 15 to file if you're owed a refund; file as soon as possible. Refunds will continue to be paid. For the quickest results, taxpayers should use e-file or Free File with direct deposit to help speed up refunds.</p> <p>E-file recommended: To avoid delays, the IRS urges taxpayers to file electronically rather than on paper; using direct deposit is also critical to speed up refunds. Most taxpayers can file for free with www.IRS.gov/freefile. The IRS will continue to accept electronic and paper-filed returns for taxpayers who have and prefer to continue to file on paper. The IRS emphasizes that during this period paper returns could require additional time to process; filing electronically remains the best option for taxpayers.</p> <p>July 15 extension automatic. Taxpayers do not need to file any additional forms or call the IRS to qualify for this automatic federal tax filing and payment relief. Individual taxpayers who need additional time to file beyond the July 15 deadline can request a filing extension by filing Form 4868 through their tax professional, tax software or using the Free File link on IRS.gov. Businesses who need additional time must file Form 7004.</p> <p>Estimated Payments: The additional time also includes estimated tax payments for tax year 2020 that are due on April 15, 2020 if paid by July 15, 2020.</p> <p>Extensions beyond July 15: The IRS reminds individual taxpayers the easiest and fastest way to request a filing extension is to electronically file Form 4868 through their tax professional, tax software or using the Free File link on IRS.gov. Businesses must file Form 7004.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|---|
| | | <p>provide relief from tax deadlines to Americans who have been adversely affected by the COVID-19 emergency, as appropriate, pursuant to 26 U.S.C. 7508A(a).”</p> <p>Pursuant to the Emergency Declaration, this notice provides relief under section 7508A(a) of the Internal Revenue Code (Code) for the persons described in section III of this notice that the Secretary of the Treasury has determined to be affected by the COVID-19 emergency. This notice supersedes Notice 2020-17.</p> <p>II. BACKGROUND</p> <p>Section 7508A provides the Secretary of the Treasury or his delegate (Secretary) with authority to postpone the time for performing certain acts under the internal revenue laws for a taxpayer determined by the Secretary to be affected by a Federally declared disaster as defined in section 165(i)(5)(A). Pursuant to section 7508A(a), a period of up to one year may be disregarded in determining whether the performance of certain acts is timely under the internal revenue laws.</p> <p>On March 18, 2020, the Department of the Treasury and the Internal Revenue Service issued Notice 2020-17 providing relief under section 7508A(a) of the Code, which postponed the due date for certain Federal income tax payments from April 15, 2020 until July 15, 2020. This notice restates and expands upon the relief provided in Notice 2020-17.</p> <p>III. GRANT OF RELIEF</p> <p>The Secretary of the Treasury has determined that any person with a Federal income tax payment or a Federal income tax return due April 15, 2020, is affected by the COVID-19 emergency for purposes of the relief described in this section III (Affected Taxpayer). The term “person” includes an individual, a trust, estate, partnership, association, company or corporation, as provided in section 7701(a)(1) of the Code.</p> <p>For an Affected Taxpayer, the due date for filing Federal income tax returns and making Federal income tax payments due April 15, 2020, is automatically postponed to July 15, 2020. Affected Taxpayers do not have to file Forms 4868 or 7004. There is no limitation on the amount of the payment that may be postponed. The relief provided in this section III is available solely with respect to Federal income tax payments (including payments of tax on self-employment income) and Federal income tax returns due on April 15, 2020, in respect of an Affected Taxpayer’s 2019 taxable year, and Federal estimated income tax payments (including payments of tax on self-employment income) due on April 15, 2020, for an Affected Taxpayer’s 2020 taxable year.</p> | <p><i>Don’t forget state tax returns; different deadlines may apply</i></p> <p>The July 15, 2020 extension only applies to federal income tax returns and tax payments otherwise due April 15, 2020, not state tax payments or deposits or payments of any other type of federal tax. Taxpayers also will need to file income tax returns in 42 states plus the District of Columbia. State filing and payment deadlines vary and are not always the same as the federal filing deadline. The IRS urges taxpayers to check with their state tax agencies for those details. More information is available at https://www.taxadmin.org/state-tax-agencies.</p> <p><i>Families First Coronavirus Response Act and other COVID-19 legislation</i></p> <p>The IRS is taking immediate steps to implement COVID-19 legislation during this period. We will also be working closely with our partners in the tax community on this to assist with implementation. Additional information will be posted on the special coronavirus page.</p> <p>Small and midsize businesses. Small and midsize employers can begin taking advantage of two new refundable payroll tax credits, designed to promptly and fully reimburse them, dollar-for-dollar, for the cost of providing Coronavirus-related leave to their employees.</p> <p>Stimulus payment checks: No information available yet, No sign-up needed</p> <p>At this time, the IRS does not yet have any information regarding stimulus or payment checks, which remain under consideration in Congress. Please do not call the IRS about this. When the IRS has more specific details available, we will make it available on the special coronavirus page.</p> <p>Non-filers: Haven’t filed a tax return for a previous year? Take steps now.</p> <p>The IRS encourages anyone with a tax filing obligation who hasn’t filed a tax return for 2018 or a previous year to act now. – Pending legislation</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|---|
| | | <p>No extension is provided in this notice for the payment or deposit of any other type of Federal tax, or for the filing of any Federal information return.</p> <p>As a result of the postponement of the due date for filing Federal income tax returns and making Federal income tax payments from April 15, 2020, to July 15, 2020, the period beginning on April 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to file the Federal income tax returns or to pay the Federal income taxes postponed by this notice. Interest, penalties, and additions to tax with respect to such postponed Federal income tax filings and payments will begin to accrue on July 16, 2020.</p> <p>IV. EFFECT ON OTHER DOCUMENTS</p> <p>This Notice supersedes Notice 2020-17. Because of the expansion of relief provided in this notice and the fact that Notice 2020-17 is superseded, any phone calls regarding Notice 2020-17 that have not already been returned will not be returned. As noted below, taxpayers with questions regarding the application of this notice should contact (202) 317-5436.</p> <p>V. DRAFTING INFORMATION</p> <p>The principal author of this notice is Jennifer Auchterlonie of the Office of Associate Chief Counsel, Procedure and Administration. For further information regarding this notice, you may call (202) 317-5436 (not a toll-free call).”</p> <p>IRS Information Release IR-2020-57 on tax credits for Coronavirus-related leave (3/20/20)</p> <p>“Treasury, IRS and Labor announce plan to implement Coronavirus-related paid leave for workers and tax credits for small and midsize businesses to swiftly recover the cost of providing Coronavirus-related leave</p> <p>Today the U.S. Treasury Department, Internal Revenue Service (IRS), and the U.S. Department of Labor (Labor) announced that small and midsize employers can begin taking advantage of two new refundable payroll tax credits, designed to immediately and fully reimburse them, dollar-for-dollar, for the cost of providing Coronavirus-related leave to their employees. This relief to employees and small and midsize businesses is provided under the Families First Coronavirus Response Act (Act), signed by President Trump on March 18, 2020.</p> <p>The Act will help the United States combat and defeat COVID-19 by giving all American businesses with fewer than 500 employees funds to provide employees with paid leave, either for the employee's own</p> | <p>includes certain potential credits and rebates for those who have filed a return for 2018 and/or 2019. Those without 2018 tax filings on record could potentially affect mailings of stimulus checks. And more than 1 million people who haven't filed tax returns for Tax Year 2016 and are owed a refund still face an April 15, 2020, deadline to file their return. This deadline hasn't been extended. Current law requires the 2016 return to be filed by April 15, 2020.</p> <p>Many non-filers should consider contacting a tax professional to consider various available options since the time to receive such refunds is limited by statute. Once delinquent returns have been filed, most taxpayers have the opportunity to resolve any outstanding liabilities by entering into an Installment Agreement or an Offer in Compromise with the IRS to obtain a "Fresh Start." See IRS.gov for further information.</p> <p>IRS mission-critical operations continue; no face-to-face assistance</p> <p>To protect employees and taxpayers, the IRS has scaled back our operations to focus on mission-critical activities for the nation. We continue to follow guidance from the U.S. Centers for Disease Control and Prevention (CDC) and the Office of Personnel Management (OPM) as well as state and local officials to ensure the safety of IRS employees and the public we serve.</p> <p>Many IRS offices in areas hardest hit by COVID-19 are closed or have reduced operations on mission-critical items. Telework-eligible employees across the IRS continue to work during this period.</p> <p>The IRS emphasizes it is assessing its operations on a daily basis. The following is an overview of various operations of interest to taxpayers and tax professionals:</p> <p>In-person assistance. The IRS has temporarily suspended almost all face-to-face contacts with taxpayers. All Taxpayer Assistance Centers (TACs) are closed and face-to-face service discontinued throughout the country until further notice. For taxpayers with TAC</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|--|
| | | <p>health needs or to care for family members. The legislation will enable employers to keep their workers on their payrolls, while at the same time ensuring that workers are not forced to choose between their paychecks and the public health measures needed to combat the virus.</p> <p>Key Takeaways</p> <ul style="list-style-type: none"> • Paid Sick Leave for Workers For COVID-19 related reasons, employees receive up to 80 hours of paid sick leave and expanded paid child care leave when employees’ children’s schools are closed or child care providers are unavailable. • Complete Coverage Employers receive 100% reimbursement for paid leave pursuant to the Act. <ul style="list-style-type: none"> ○ Health insurance costs are also included in the credit. ○ Employers face no payroll tax liability. ○ Self-employed individuals receive an equivalent credit. • Fast Funds Reimbursement will be quick and easy to obtain. <ul style="list-style-type: none"> ○ An immediate dollar-for-dollar tax offset against payroll taxes will be provided ○ Where a refund is owed, the IRS will send the refund as quickly as possible. • Small Business Protection Employers with fewer than 50 employees are eligible for an exemption from the requirements to provide leave to care for a child whose school is closed, or child care is unavailable in cases where the viability of the business is threatened. <ul style="list-style-type: none"> • Easing Compliance <ul style="list-style-type: none"> ○ Requirements subject to 30-day non-enforcement period for good faith compliance efforts. <p>To take immediate advantage of the paid leave credits, businesses can retain and access funds that they would otherwise pay to the IRS in payroll taxes. If those amounts are not sufficient to cover the cost of paid leave, employers can seek an expedited advance from the IRS by submitting a streamlined claim form that will be released next week.</p> <p>Background The Act provided paid sick leave and expanded family and medical leave for COVID-19 related reasons and created the refundable paid sick leave credit and the paid child care leave credit for eligible employers. Eligible employers are businesses and tax-exempt organizations with fewer than 500 employees that are required to provide emergency paid sick leave and emergency paid family and medical leave under the Act.</p> | <p>appointments, every effort to resolve the taxpayer's assistance needs by phone will be made.</p> <p>Automated applications. IRS.gov and many automated applications remain available, including such things as Where's My Refund, the IRS2Go phone app and online payments and online payment agreements.</p> <p>Telephones. Limited live telephone customer service assistance is currently available, but local office closings, limited call site staff and high demand means that there is extremely high call volume. Wait times will be lengthy. The IRS strongly urges people to use IRS.gov for information.</p> <p>Practitioner Priority Service (PPS) – Due to staff limitations the Practitioner Priority Service line is closed until further notice. Please make IRS.gov your first option for answers to questions. Practitioners with e-Services accounts and with client authorization can access the Transcript Delivery System to obtain prior-year transcripts. Taxpayers should use Where’s My Refund? and Get Transcript, both common requests. Normal operations will resume as soon as possible.</p> <p>Taxpayer appointments. During this period, all face-to-face appointments at an IRS Taxpayer Assistance Center are cancelled. Taxpayers do not need to call to cancel their appointments.</p> <p>Taxpayer correspondence. While able to receive mail, the IRS will be responding to paper correspondence only to a very limited degree during this period. Taxpayers who mail correspondence to the IRS during this period should expect to wait longer than usual for a response. Even after normal operations resume as it will take the IRS time to work through any correspondence backlog.</p> <p>Other IRS operations Compliance activity. The IRS is continuing to assess the impact of COVID-19 on a range of compliance activity across the agency.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | <p>Eligible employers will be able to claim these credits based on qualifying leave they provide between the effective date and December 31, 2020. Equivalent credits are available to self-employed individuals based on similar circumstances.</p> <p><i>Paid Leave</i> The Act provides that employees of eligible employers can receive two weeks (up to 80 hours) of paid sick leave at 100% of the employee’s pay where the employee is unable to work because the employee is quarantined, and/or experiencing COVID-19 symptoms, and seeking a medical diagnosis. An employee who is unable to work because of a need to care for an individual subject to quarantine, to care for a child whose school is closed or child care provider is unavailable for reasons related to COVID-19, and/or the employee is experiencing substantially similar conditions as specified by the U.S. Department of Health and Human Services can receive two weeks (up to 80 hours) of paid sick leave at 2/3 the employee’s pay. An employee who is unable to work due to a need to care for a child whose school is closed, or child care provider is unavailable for reasons related to COVID-19, may in some instances receive up to an additional ten weeks of expanded paid family and medical leave at 2/3 the employee’s pay.</p> <p><i>Paid Sick Leave Credit</i> For an employee who is unable to work because of Coronavirus quarantine or self-quarantine or has Coronavirus symptoms and is seeking a medical diagnosis, eligible employers may receive a refundable sick leave credit for sick leave at the employee's regular rate of pay, up to \$511 per day and \$5,110 in the aggregate, for a total of 10 days.</p> <p>For an employee who is caring for someone with Coronavirus, or is caring for a child because the child's school or child care facility is closed, or the child care provider is unavailable due to the Coronavirus, eligible employers may claim a credit for two-thirds of the employee’s regular rate of pay, up to \$200 per day and \$2,000 in the aggregate, for up to 10 days. Eligible employers are entitled to an additional tax credit determined based on costs to maintain health insurance coverage for the eligible employee during the leave period.</p> <p><i>Child Care Leave Credit</i> In addition to the sick leave credit, for an employee who is unable to work because of a need to care for a child whose school or child care facility is closed or whose child care provider is unavailable due to the Coronavirus, eligible employers may receive a refundable child care leave credit. This credit is equal to two-thirds of the employee’s regular pay, capped at \$200 per day or \$10,000 in the aggregate. Up to 10 weeks of qualifying leave can be counted towards the child care leave credit. Eligible employers are entitled to an additional tax</p> | <p>Statute of limitations issues. The IRS will continue working cases where a statute of limitation is pending. In some of these situations, the IRS will work with the taxpayer or their representative to obtain an extension of the statute.</p> <p>Office of Chief Counsel. The Office of Chief Counsel continues to work to resolve cases in litigation, including those on calendars in various cities through July 3, 2020, that were recently cancelled by the U.S. Tax Court. Counsel continues to work on cases in litigation generally and to support and advise the IRS operating divisions on their enforcement and examination activities. Although Counsel is not meeting with taxpayers or their representatives in face-to-face meetings, or taking depositions, taxpayers should know that our attorneys are available to discuss their cases by telephone.</p> <p>Independent Office of Appeals. At this time, Appeals employees will continue to work their cases. Although Appeals is not currently holding in-person conferences with taxpayers, conferences may be held over the telephone or by videoconference. To the extent they can, taxpayers are encouraged to promptly respond to any outstanding requests for information for all cases in the Independent Office of Appeals.</p> <p>Taxpayer Advocate Service. Currently, TAS remains open to receive phone calls at the local phone numbers but has suspended walk-in services in their offices and their toll-free centralized number is unavailable until further notice. Please visit taxpayeradvocate.irs.gov to locate your local office phone number.</p> <p>Tax-exempt Sector Determinations, Rulings and Closing Agreements. The IRS continues to process applications for recognition of tax exemption for exempt organizations, rulings and determinations for employees plans and closing agreements for municipal issuers.” (originally posted 3/24/20, updated 3/27/20)</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|--|
| | | <p>credit determined based on costs to maintain health insurance coverage for the eligible employee during the leave period.</p> <p><i>Prompt Payment for the Cost of Providing Leave</i></p> <p>When employers pay their employees, they are required to withhold from their employees’ paychecks federal income taxes and the employees’ share of Social Security and Medicare taxes. The employers then are required to deposit these federal taxes, along with their share of Social Security and Medicare taxes, with the IRS and file quarterly payroll tax returns (Form 941 series) with the IRS.</p> <p>Under guidance that will be released next week, eligible employers who pay qualifying sick or child care leave will be able to retain an amount of the payroll taxes equal to the amount of qualifying sick and child care leave that they paid, rather than deposit them with the IRS.</p> <p>The payroll taxes that are available for retention include withheld federal income taxes, the employee share of Social Security and Medicare taxes, and the employer share of Social Security and Medicare taxes with respect to all employees.</p> <p>If there are not sufficient payroll taxes to cover the cost of qualified sick and child care leave paid, employers will be able file a request for an accelerated payment from the IRS. The IRS expects to process these requests in two weeks or less. The details of this new, expedited procedure will be announced next week.</p> <p><i>Examples</i></p> <p>If an eligible employer paid \$5,000 in sick leave and is otherwise required to deposit \$8,000 in payroll taxes, including taxes withheld from all its employees, the employer could use up to \$5,000 of the \$8,000 of taxes it was going to deposit for making qualified leave payments. The employer would only be required under the law to deposit the remaining \$3,000 on its next regular deposit date.</p> <p>If an eligible employer paid \$10,000 in sick leave and was required to deposit \$8,000 in taxes, the employer could use the entire \$8,000 of taxes in order to make qualified leave payments and file a request for an accelerated credit for the remaining \$2,000.</p> <p>Equivalent child care leave and sick leave credit amounts are available to self-employed individuals under similar circumstances. These credits will be claimed on their income tax return and will reduce estimated tax payments.</p> <p><i>Small Business Exemption</i></p> <p>Small businesses with fewer than 50 employees will be eligible for an exemption from the leave requirements relating to school closings or child care unavailability where the requirements would jeopardize the ability of the business to continue. The exemption will be available on the basis of simple and clear criteria that make it available in</p> | <p>DOL Guidance on Paid Sick Leave and Expanded FMLA under the Enacted Families First Coronavirus Response Act (3/24/20)</p> <p>“U.S. Labor Department’s Wage and Hour Division today announced the first round of published guidance to provide information to employees and employers about how each will be able to take advantage of the protections and relief offered by the “Families First Coronavirus Response Act” when it takes effect on April 1, 2020.</p> <p>As explained by a Labor Department release (March 24, 2020), provisions in the new law will give funds to U.S. businesses with fewer than 500 employees to provide employees with paid leave, either for the employee’s own health needs or to care for family members.</p> <p>The guidance also includes:</p> <ul style="list-style-type: none"> • Fact sheet for employees • Fact sheet for employers • Questions and answers (updated to 59 questions and answers 3/30/20) <p>The Labor Department release states that these documents answer or address certain questions, such as how an employer must count the number of employees to determine coverage; how small businesses can obtain an exemption; how to count hours for part-time employees; and how to calculate the wages employees are entitled to under this law.</p> <p>Additional guidance is expected to be issued “later this week.”” (Update, 3/24/20)</p> <p>AICPA FAQs on Coronavirus and Tax Impact FAQs (3/25/20)</p> <p>AICPA Tax Snapshot – Coronavirus Individual and Small Business Impacts (3/25/20)</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|--|
| | | <p>circumstances involving jeopardy to the viability of an employer’s business as a going concern. Labor will provide emergency guidance and rulemaking to clearly articulate this standard.</p> <p><i>Non-Enforcement Period</i> Labor will be issuing a temporary non-enforcement policy that provides a period of time for employers to come into compliance with the Act. Under this policy, Labor will not bring an enforcement action against any employer for violations of the Act so long as the employer has acted reasonably and in good faith to comply with the Act. Labor will instead focus on compliance assistance during the 30-day period.</p> <p><i>For More Information</i> For more information about these credits and other relief, visit Coronavirus Tax Relief on IRS.gov. Information regarding the process to receive an advance payment of the credit will be posted next week.”</p> <p>Tweet of filing extension until 7/15 (3/20/20) (3/20/20) at 10:04 am – Treasury Secretary Mnuchin tweeted at “...we are moving Tax Day from April 15 to July15. All taxpayers and businesses will have this additional time to file and make payments without interest or penalties. We are waiting for IRS announcement.</p> <p>PRIOR IRS Notice 2020-17 on delay of payment until 7/15 (3/18/20):</p> <p>Under the guidance, C corporations can delay income tax payments of up to \$10 million until July 15 without penalty or interest. Individual taxpayers can delay income and self-employment tax payments of up to \$1 million until July 15 without penalty or interest. No extensions are provided for the payment or deposit of other types of federal taxes. Taxpayers must still file timely returns or request extensions by the normal April 15 due dates.</p> <ul style="list-style-type: none"> • The Notice covers any person with a Federal income tax payment due April 15, 2020, in an aggregate amount up to \$1 million and up to \$10 million for each corporate consolidated group or for each C corporation that does not join in filing a consolidated return. The term “person” includes individuals, trusts, estates, partnerships, associations, companies and corporations. • The Notice is only applicable with respect to Federal income tax payments, including self-employment taxes due on April 15. This includes the payment of Federal taxes due on April 15 for calendar year 2019, as well as first quarter 2020 Federal estimated tax payments. • No extension is provided for the payment or deposit of any other type of Federal taxes. | <p>AICPA Press Release on AICPA-Led Coalition Expands Support for Small Business Funding (3/24/20)</p> <p>AICPA Press Release on AICPA-led Coalition Urges Expedited Small Business Funding Via Payroll Processors (3/22/20)</p> <p>AICPA Press Release on AICPA Thanks Senator Thune and Other Congressional Members for Successful Push on April 15 Tax Filing Extension (3/20/20)</p> <p>AICPA Press Release on AICPA Thanks Department of the Treasury and IRS For April 15 Tax Filing Extension and Expresses Gratitude for Member and State CPA Society Outreach (3/20/20)</p> <p>AICPA Press Release on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions: (3/18/20)</p> <p>AICPA Press Release on Needed Immediate Filing Relief Guidance (3/13/20)</p> <p>AICPA release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners? (3/13/2)</p> <p>AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20) IRC Code section 7508A and Treas. Reg. § 301.7508A-1 and IRS Rev. Proc. 2018-58</p> <p>The IRS has started to close field offices in some coronavirus hot spots, like Seattle, New York and Northern California. (3/18/20)</p> <p>IRS Website Alert: (3/22/20) “In response to the national emergency and to protect our employees, America’s taxpayers, communities and our partners, the IRS has</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | <ul style="list-style-type: none"> • The Notice does NOT extend the April 15 deadline for filing your Federal tax return. If a taxpayer cannot file their Federal return by the April 15 deadline, they must still file a request for extension by April 15 (for individuals, the extension is automatically granted until October 15). The payment of Federal taxes that would generally be paid in with the extension or tax return can be deferred until no later than July 15.** • If payment is received by the July 15 deadline, no interest or penalty will be assessed. Interest and penalty will begin accruing on payments received beginning July 16, 2020. (Interest and penalties will accrue on amounts over the \$1 million/\$10 million limits that are not paid in by April 15, 2020). • Certain taxpayers that may be subject to penalties despite the relief of Notice 2020-17 may seek a waiver of relief from penalties. <p>**IMPORTANT REMINDER: If a taxpayer files for an extension on April 15 and chooses not to make a payment at that time and anticipates that they will not be able to file your return by July 15, they will still have to make the extension payment by July 15 (so they may want to consider if the additional deferral to pay is really worth doing).</p> <p>“For an Affected Taxpayer, the due date for making Federal income tax payments due April 15, 2020, in an aggregate amount up to the Applicable Postponed Payment Amount, is postponed to July 15, 2020. The Applicable Postponed Payment Amount is up to \$10,000,000 for each consolidated group (as defined in §1.1502-1) or for each C corporation that does not join in filing a consolidated return. For all other Affected Taxpayers, the Applicable Postponed Payment Amount is up to \$1,000,000 regardless of filing status. For example, the Applicable Postponed Payment Amount is the same for a single individual and for married individuals filing a joint return. In both instances the Applicable Postponed Payment Amount is up to \$1,000,000.</p> <p>The relief provided in this section III is available solely with respect to Federal income tax payments (including payments of tax on self-employment income) due on April 15, 2020, in respect of an Affected Taxpayer’s 2019 taxable year, and Federal estimated income tax payments (including payments of tax on self-employment income) due on April 15, 2020, for an Affected Taxpayer’s 2020 taxable year. The Applicable Postponed Payment Amounts described in this section III include, in the aggregate, all payments described in the preceding sentence due on April 15, 2020 for such Affected Taxpayers.</p> | <p>temporarily closed all Taxpayer Assistance Centers and discontinued face-to-face service throughout the country until further notice. The IRS is continuing to process tax returns, issue refunds and help taxpayers to the greatest extent possible. Click here for more info on taxpayer assistance center closures.”</p> <p>Taxpayer Assistance Center Statement (3/20/20)</p> <p>“As the COVID-19 coronavirus crisis continues to develop, the IRS is taking multiple steps to protect our employees, America's taxpayers, communities and our partners. In response to the national emergency, the IRS has temporarily closed all Taxpayer Assistance Centers and discontinue face-to-face service throughout the country until further notice. The IRS is continuing to process tax returns, issue refunds and help taxpayers to the greatest extent possible. Taxpayers are highly encouraged to go to IRS.gov and to the newly created IRS.gov/coronavirus webpage where they can find the latest updates about IRS services, explore free options to file or request an extension to file at www.IRS.gov/freefile, find forms, tax help, refund status and payment options.”</p> <p>FEMA News Release HQ-20-017-FactSheet (3/13/20)</p> <p>“COVID-19 Emergency Declaration Release date: March 13, 2020 Release Number: HQ-20-017-FactSheet On March 13, 2020, the President declared the ongoing Coronavirus Disease 2019 (COVID-19) pandemic of sufficient severity and magnitude to warrant an emergency declaration for all states, tribes, territories, and the District of Columbia pursuant to section 501 (b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the “Stafford Act”). State, Territorial, Tribal, local</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | <p>No extension is provided in this notice for the payment or deposit of any other type of Federal tax, or for the filing of any tax return or information return.</p> <p>As a result of the postponement of the due date for making Federal income tax payments up to the Applicable Postponed Payment Amount from April 15, 2020, to July 15, 2020, the period beginning on April 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to pay the Federal income taxes postponed by this notice. Interest, penalties, and additions to tax with respect to such postponed Federal income tax payments will begin to accrue on July 16, 2020. In addition, interest, penalties and additions to tax will accrue, without any suspension or deferral, on the amount of any Federal income tax payments in excess of the Applicable Postponed Payment Amount due but not paid by an Affected Taxpayer on April 15, 2020.</p> <p>Affected Taxpayers subject to penalties or additions to tax despite the relief granted by this section III may seek reasonable cause relief under section 6651 for a failure to pay tax or seek a waiver to a penalty under section 6654 for a failure by an individual or certain trusts and estates to pay estimated income tax, as applicable.</p> <p>Similar relief with respect to estimated tax payments is not available for corporate taxpayers or tax-exempt organizations under section 6655.”</p> <p>(3/18/20) IRS Statement:</p> <p>“Payment Deadline Extended to July 15, 2020 The Treasury Department and the Internal Revenue Service are providing special payment relief to individuals and businesses in response to the COVID-19 Outbreak. The filing deadline for tax returns remains April 15, 2020. The IRS urges taxpayers who are owed a refund to file as quickly as possible. For those who can’t file by the April 15, 2020 deadline, the IRS reminds individual taxpayers that everyone is eligible to request a six-month extension to file their return.</p> <p><i>This payment relief includes:</i></p> <p>Individuals: Income tax payment deadlines for individual returns, with a due date of April 15, 2020, are being automatically extended until</p> | <p>government entities and certain private non-profit (PNP) organizations are eligible to apply for Public Assistance.</p> <p>In accordance with section 502 of the Stafford Act, eligible emergency protective measures taken to respond to the COVID-19 emergency at the direction or guidance of public health officials’ may be reimbursed under Category B of the agency’s Public Assistance program. FEMA will not duplicate assistance provided by the Department of Health and Human Services (HHS), including the Centers for Disease Control and Prevention, or other federal agencies. This includes necessary emergency protective measures for activities taken in response to the COVID-19 incident. FEMA assistance will be provided at the 75 percent Federal cost share. This declaration increases federal support to HHS in its role as the lead federal agency for the federal government’s response to COVID-19. The emergency declaration does not impact measures authorized under other Federal statutes. FEMA assistance will require execution of a FEMA-State/Tribal/Territory Agreement, as appropriate, and execution of an applicable emergency plan. States, Tribal and Territorial governments do not need to request separate emergency declarations to receive FEMA assistance under this nationwide declaration. FEMA encourages officials to take appropriate actions that are necessary to protect public health and safety pursuant to public health guidance.”</p> <p>President Directs FEMA Support Under Emergency Declaration for COVID-19 and blog and article explaining it.</p> <p>FEMA Disaster Declaration Process</p> <p>Treasury Page on Coronavirus: Resources, Updates, and What You Should Know Government response to Coronavirus page</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | <p>July 15, 2020, for up to \$1 million of their 2019 tax due. This payment relief applies to all individual returns, including self-employed individuals, and all entities other than C-Corporations, such as trusts or estates. IRS will automatically provide this relief to taxpayers. Taxpayers do not need to file any additional forms or call the IRS to qualify for this relief.</p> <p>Corporations: For C Corporations, income tax payment deadlines are being automatically extended until July 15, 2020, for up to \$10 million of their 2019 tax due. This relief also includes estimated tax payments for tax year 2020 that are due on April 15, 2020.</p> <p>Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. If you file your tax return or request an extension of time to file by April 15, 2020, you will automatically avoid interest and penalties on the taxes paid by July 15.</p> <p>The IRS reminds individual taxpayers the easiest and fastest way to request a filing extension is to electronically file Form 4868 through their tax professional, tax software or using the Free File link on IRS.gov. Businesses must file Form 7004.</p> <p>This relief only applies to federal income tax (including tax on self-employment income) payments otherwise due April 15, 2020, not state tax payments or deposits or payments of any other type of federal tax. Taxpayers also will need to file income tax returns in 42 states plus the District of Columbia. State filing and payment deadlines vary and are not always the same as the federal filing deadline. The IRS urges taxpayers to check with their state tax agencies for those details. More information is available at https://www.taxadmin.org/state-tax-agencies.”</p> <p>(3/18/20) Treasury Press Release:</p> <p>“Following President Donald J. Trump’s emergency declaration pursuant to the Stafford Act, the U.S. Treasury Department and Internal Revenue Service (IRS) today issued guidance allowing all individual and other non-corporate tax filers to defer up to \$1 million of federal income tax (including self-employment tax) payments due on April 15, 2020, until July 15, 2020, without penalties or interest. The guidance also allows corporate taxpayers a similar deferment of up to \$10 million of federal income tax payments that would be due on April 15, 2020, until July 15, 2020, without penalties or interest. This guidance does not change the April 15 filing deadline.</p> | <p>Democrats on the Ways and Means Committee sent IRS Commissioner Charles Rettig a letter on March 10 inquiring about a possible postponement. On March 11, a group of Senators followed with their own correspondence “urging [Rettig] to provide significant flexibility on the April 15 tax filing season deadline for individual taxpayers.”</p> <p>Small Business Roundtable and the U.S. Small Business Administration (SBA) webcast (3/27/20) archive Senate Small Business Committee Guide to the CARES Act For more information, contact covid@smallbusinessroundtable.org with any questions.”</p> <p>Enacted Legislation:</p> <p>H.R. 6201, Families First Coronavirus Response Act enacted 3/18/20. It provides a variety of relief although is limited in tax relief. It includes:</p> <ul style="list-style-type: none"> • expand unemployment benefits • exclude from income any “emergency leave benefits.” <p>(H.R. 6201) – enacted. It does not include the payroll tax cut the President has called for but it would provide tax cuts to employers to offset the costs of offering emergency sick leave. The package would also provide a refundable credit against self-employment tax. The credit would cover 100% of self-employed individuals’ sick-leave equivalent or 67% if they were taking care of a sick family member or child if their school was closed. It would also require insurers and federal health programs to fully cover virus testing. The new version that passed the House late on 3/16 would limit a “qualifying need” for FMLA leave to instances where an employee can’t work or telecommute because their child’s school, day care, or child care is unavailable.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | <p>“Americans should file their tax returns by April 15 because many will receive a refund. Those filing will be able to take advantage of their refunds sooner,” said Treasury Secretary Steven T. Mnuchin. “This deferment allows those who owe a payment to the IRS to defer the payment until July 15 without interest or penalties. Treasury and IRS are ensuring that hardworking Americans and businesses have additional liquidity for the next several months.”</p> <p>Today’s guidance will result in about \$300 billion of additional liquidity in the economy in the near term. Treasury and IRS will issue additional guidance as needed and continue working with Congress, on a bipartisan basis, on legislation to provide further relief to the American people.”</p> <p>(3/17/20) Treasury Secretary Steven Mnuchin said that taxpayers can delay paying their income taxes on as much as \$1 million in taxes owed for up to 90 days (4/15 deadlines extended to 7/15). The reprieve on that amount would cover many pass-through entities and small businesses, he said.</p> <p>Corporate filers would get the same length of time to pay amounts due on up to \$10 million in taxes owed, Mnuchin said.</p> <p>The IRS, using authority under President Trump’s national-emergency declaration, will waive interest and penalties as well. During that three-month deferral period, taxpayers won’t be subject to interest and penalties, he said.</p> <p>The delay pushes the due date for payment of 2019 taxes from April 15 to July 15. (No delay in filing. Filing of 2019 individual and corporate returns or extensions still due 4/15).</p> <p>The delay is available to people who owe \$1 million or less and corporations that owe \$10 million or less.</p> <p>(3/17/20)</p> <p>(3/18/20) IRS will step back on a variety of enforcement actions because of the spreading virus. (BloombergTax, 3/17/20)</p> <p>“The IRS will stop some enforcement actions, including certain levies and collection notices, until further notice in response to the Covid-19 outbreak, according to an alert sent to employees Tuesday. Effective immediately, the IRS’s automated collection system will stop all levies and notices, according to the alert, which was seen by Bloomberg Tax. The only exception is LP68 Notices, which notify taxpayers a levy has been released and that they no longer need to turn over money or property to pay back taxes.</p> <ul style="list-style-type: none"> • The IRS didn’t return a request for comment. | <p>CARES Act (H.R. 748) (Stimulus bill)</p> <p>The Senate bill:</p> <ul style="list-style-type: none"> • Includes money for employee salaries under \$100,000; paid sick or medical leave; insurance premiums; and mortgage, rent and utility payments • Sets the funds up as a loan that is eligible for 100% forgiveness if used for the above purposes and in conjunction with guidelines related to staff retention • Provides funding for businesses or 501(c)(3) nonprofits with less than 500 employees, including sole-proprietors, independent contractors, and other self-employed individuals • Waves affiliation rules for businesses in the hospitality and restaurant industries, and specifies that businesses with more than one physical location can be eligible so long as no one location employees more than 500 individuals <p>CARES Act (H.R. 748) (version BAI20215)</p> <p>Tax Provisions of Senate CARES Act</p> <p>The CARES Act includes only 14 tax provisions, but they are significant. The following is a bullet point summary of the tax provisions. There are more details behind the bullet points; this summary is intended to provide an overview of the provisions.</p> <p>Information provided below is based upon the section numbers in the legislation.</p> <p>2201--Recovery rebates for individuals</p> <ul style="list-style-type: none"> • \$1,200 advance credit per person • \$500 per qualifying child • Qualifying taxpayers are under \$75,000 AGI (\$150,000 MFJ, \$112,500 for head of household) |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|--|
| | | <ul style="list-style-type: none"> • The IRS uses the automated collection system to send notices demanding payment from delinquent taxpayers and to take collection actions, including levying wages and bank account funds and filing federal tax liens. • Easing enforcement action is the latest example of steps the agency is taking to address the virus pandemic. The IRS has also expanded its employees’ ability to work remotely, and the Treasury Department has announced it will allow taxpayers to defer tax payments with no penalties or interest.” (Bloomberg Tax, 3/17/20) <p>IR-2020-54 and Notice 2020-15 - High-deductible health plans (HDHPs) can cover coronavirus costs (including testing and treatment). The notice applies only to HSA-eligible HDHPs. “An individual with an HDHP that covers these costs may continue to contribute to a health savings account (HSA). As stated in Notice 2020-15, health plans that otherwise qualify as HDHPs will not lose that status merely because they cover the cost of testing or treatment of COVID-19 before plan deductibles have been met. As in the past, any vaccination costs continue to count as preventive care and can be paid for by an HDHP.”</p> | <ul style="list-style-type: none"> ○ Phase-out based upon 5% of AGI in excess • Advance payments will be based on 2019 reported income <ul style="list-style-type: none"> ○ If 2019 has not been filed, payments will be based upon 2018 return ○ 2020 tax returns will reconcile entitlement; if 2020 income exceeds the above AGI limits, repayments will occur ○ If no return due to lack of income, payments based upon Form SSA-1099 or RRB-1099 • Pay back if 2020 income exceeds limits • Payments expected to take several weeks <p>2202—Retirement funds</p> <ul style="list-style-type: none"> • Retirement distributions for COVID-related distributions up to \$100k not subject to 72(t) penalty <ul style="list-style-type: none"> ○ COVID-related: Taxpayer or diagnosed, or a person who experiences adverse financial consequences as a result of quarantine, furlough, laid-off, work-hour reduction, unable to work due to lack of child care • May be repaid within 3 years of distribution (i.e., treated as a rollover which meets 60-day requirement) • Income is spread over 3 years if not repaid • Loan from employer plans: limit increased from \$50k to \$100k • Due date of outstanding loan in 2020 deferred one year <p>2203—Required Minimum Distributions (RMDs)</p> <ul style="list-style-type: none"> • RMD not in effect for 2020 for current or new RMDs • If first required distribution not made in 2019: April 1, 2020 distribution requirement waived |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | | <p>2204—Partial above the line charitable deduction</p> <ul style="list-style-type: none"> • Above the line \$300 cash charitable deduction for 2020 (i.e., can deduct up to \$300 without itemizing deductions) <p>2205—Increase limits on charitable contributions</p> <ul style="list-style-type: none"> • Eliminates the 60% limitation for cash donations <ul style="list-style-type: none"> ○ Allows deduction for cash contributions up to 100% of AGI • Corporate level raised to 25% of taxable income • Food limit increased to 25% of taxable income from the business (from 15%) <p>2206—Exclusion from income for limited employer payments of student loans</p> <ul style="list-style-type: none"> • Employer payment on employee student loans is tax-free fringe benefit for 2020 • Not to exceed \$5,250 decreased by other educational assistance programs • Other provisions continue to apply (e.g., not for a related party employee) <p>2301—Employee retention credit</p> <ul style="list-style-type: none"> • Credit against employer 6.2% FICA payroll taxes for 50% of wages for each quarter • Limit of \$10,000 per employee, cumulatively • Limited to employment taxes • Refundable if in excess • Has to have: <ul style="list-style-type: none"> ○ Operation of trade or business fully or partially suspended during calendar quarter due to governmental orders limiting commerce, trade, or group meetings due to COVID; or ○ A 50% decline in revenues measured by quarter compared to prior year quarter |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <ul style="list-style-type: none"> ○ Applicable to tax-exempts (without decline in revenue provision) ○ Employers with more than 100 full-time employees: <ul style="list-style-type: none"> ▪ Employees not able to work as result of government-ordered suspended operations or meeting decline in revenues test ○ Employers with 100 or fewer full-time employees: <ul style="list-style-type: none"> ▪ Wages paid during government-order suspended operations or meeting decline in revenues test <ul style="list-style-type: none"> • Credit measured on wages plus certain excludible group health plan costs • No retention credit if employer receives covered SBA loan under Section 7(a)(36) of Small Business Act (a new provision in this legislation) • Retention credit not applicable to governments • Effective for wages March 12, to December 31, 2020 <p>2302—Delay of payment of employer payroll taxes</p> <ul style="list-style-type: none"> • Deferral of employer share of 6.2% FICA • No deferral if loan under Section 7(a)(36) of Small Business Act is forgiven • 50% of SE tax allowed to be deferred • 50% of deferred amounts due on December 31, 2021 and remainder on December 31, 2022 <p>2303—NOL 5-year carryback and waiver of 80% taxable income limit</p> <ul style="list-style-type: none"> • 80% of taxable income limitation is waived for 2018-2020; now 100% of taxable income may be offset |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | | <ul style="list-style-type: none"> • 2018, 2019 and 2020 NOLs can be carried back 5 years • Conforming applicable dates of NOL rules for TCJA carryback • May elect or revoke election to forgo carryback within 120 days of enactment • Special REIT rules <p>2304—Excess business losses limit eliminated for pre-2021 years</p> <ul style="list-style-type: none"> • No EBL for pre-2021 • EBL eliminates wages from business income • EBL will be effective January 1, 2021 to December 31, 2025 <p>2305—Acceleration of corporate AMT credits</p> <p>2306—Modifications to business interest expense limits</p> <ul style="list-style-type: none"> • Interest limitation increased to 50% for 2019 and 2020 • Does not apply to partnerships for 2019 but partner can use 50% of disallowed 2019 amount in 2020 • May elect out of these changes • May use 2019 taxable income in calculating 2020 taxable income <p>2307—Qualified improvement property (QIP) retroactive fix</p> <ul style="list-style-type: none"> • QIP is now 15-year property • Bonus depreciation allowed retroactively • Effective for 2018 <p>2308—Temporary exception from excise tax for alcohol used to produce hand sanitizer</p> <p>3601—FFCRA, Limitation on Paid Leave</p> <ul style="list-style-type: none"> • Employer not required to pay more than \$200 per day and \$10,000 in aggregate per employee <p>3602—FFCRA, Limitation on Paid Sick Leave</p> <ul style="list-style-type: none"> • Employer not required to pay more than \$511 per day and \$5,110 in the aggregate per employee for: <ul style="list-style-type: none"> ○ Employee subject to quarantine or isolation order |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <ul style="list-style-type: none"> ○ Advised to self-quarantine by health care provider ○ Employee experiencing symptoms of COVID-19 and seeking medical diagnosis • Employer not required to pay more than \$200 per day and \$2,000 in the aggregate per employee <ul style="list-style-type: none"> ○ Employee caring for individual subject to quarantine or isolation order or advised to self-quarantine ○ Employee caring for employee’s child if the school or place of care has closed ○ Employee is experiencing any other substantially similar condition (specified by Secretary of HHS in consultation with Secretaries of Treasury and Labor) <p>3605—Paid leave for rehired employees</p> <ul style="list-style-type: none"> • Modifies definition of eligible employees <p>3606—Advance refunding of FFCRA payroll credits</p> <ul style="list-style-type: none"> • Advance refunding of Paid Sick Leave Credit and Emergency FMLA <p>3607—Expands DOL authority to postpone certain deadlines</p> <p>FINAL FINAL TEXT</p> <p>SECTION BY SECTION</p> <p>FAQ Courtesy of Leader McCarthy</p> <p>WAYS AND MEANS Info. on:</p> <p>Tax provisions in Senate CARES bill</p> <p>Unemployment provisions in Senate CARES bill</p> <p>Small business provisions in Senate CARES bill</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>Distressed industries provisions in Senate CARES bill</p> <p>Health provisions in Senate CARES bill .</p> <p>ENERGY AND COMMERCE info. on</p> <p>E & C Jurisdiction info in Senate CARES bill</p> <p>FINANCIAL SERVICES info. on</p> <p>FSC provisions in Senate CARES bill</p> <p>APPROPRIATIONS info. on</p> <p>Approps. Provisions in Senates CARES bill</p> <p>MORE COMMITTEES</p> <p>Ed & Labor provisions in Senate CARES bill</p> <p>T&I provisions in Senate CARES bill</p> <p>Small business provisions in Senate CARES bill</p> <p>House Admin provisions in Senate CARES bill</p> <p>CARES Act tax provisions aim to stabilize pandemic-ravaged economy (Journal of Accountancy, 3/25/20)</p> <p>The Coronavirus Aid, Relief, and Economic Security (CARES) Act, H.R. 748, which passed the Senate by a 96-0 vote late on Wednesday, contains a host of tax measures as part of a \$2 trillion aid package designed to help the economy as it suffers from the effects of the coronavirus pandemic. While the focus of the legislation is not tax, a large number of tax provisions are included in the over-600-page bill.</p> <p>Recovery rebates: The bill provides for payments to taxpayers — “recovery rebates” — which are being treated as advance refunds of a</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | | <p>2020 tax credit. Under this provision, individuals will receive a tax credit of \$1,200 (\$2,400 for joint filers) plus \$500 for each qualifying child. The credit is phased out for taxpayers with adjusted gross income (AGI) above \$150,000 (for joint filers), \$112,500 (for heads of household), and \$75,000 for other individuals. The credit is not available to nonresident aliens, individuals who can be claimed as a dependent by another taxpayer, and estates and trusts. Taxpayers will reduce the amount of the credit available on their 2020 tax return by the amount of the advance refund payment they receive.</p> <p>Payroll tax credit refunds: The bill provides for advance refunding of the payroll tax credits enacted last week in the Families First Coronavirus Response Act, P.L. 116-127. The credit for required paid sick leave and the credit for required paid family leave can be refunded in advance using forms and instructions the IRS will provide. The IRS is instructed to waive any penalties for failure to deposit payroll taxes under Sec. 3111(a) or 3221(a) if the failure was due to an anticipated payroll tax credit.</p> <p>Employee retention credit: The bill creates an employee retention credit for employers that close due to the coronavirus pandemic. Eligible employers are allowed a credit against employment taxes equal to 50% of qualified wages (up to \$10,000 in wages) for each employee. Eligible employers are employers who were carrying on a trade or business during 2020 and for which the operation of that business is fully or partially suspended due to orders from an appropriate governmental authority limiting commerce, travel, or group meetings due to the COVID-19 outbreak. Employers that have gross receipts that are less than 50% of their gross receipts for the same quarter in the prior year are also eligible, until their gross receipts exceed 80% of their gross receipts for the same calendar quarter in the prior year. For employers with more</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>than 100 employees, wages eligible for the credit are wages that the employer pays employees who are not providing services due to the suspension of the business or a drop in gross receipts. For employers with 100 or fewer employees, all wages paid qualify for the credit.</p> <p>Retirement plans: Taxpayers can take up to \$100,000 in coronavirus-related distributions from retirement plans without being subject to the Sec. 72(t) 10% additional tax for early distributions. Eligible distributions can be taken up to Dec. 31, 2020. Coronavirus-related distributions may be repaid within three years. For these purposes, an eligible taxpayer is one who has been diagnosed with SARS-CoV-2 virus or COVID-19 disease or whose spouse or dependent has been diagnosed with SARS-CoV-2 virus or COVID-19 disease or who experiences adverse financial consequences from being quarantined, furloughed, or laid off, or who has had his or her work hours reduced, or who is unable to work due to lack of child care. Any resulting income inclusion can be taken over three years. The bill also allows loans of up to \$100,000 from qualified plans, and repayment can be delayed.</p> <p>The bill temporarily suspends the required minimum distribution rules in Sec. 401 for 2020. The bill delays 2020 minimum required contributions for single-employer plans until 2021.</p> <p>Charitable deductions: The bill creates an above-the-line charitable deduction for 2020 (not to exceed \$300). The bill also modifies the AGI limitations on charitable contributions for 2020, to 100% of AGI for individuals and 25% of taxable income for corporations. The bill also increases the food contribution limits to 25%.</p> <p>Payroll tax delay: The bill delays payment of 50% of 2020 employer payroll taxes until Dec. 31, 2021; the other 50% will be due Dec. 31, 2022. For self-employment taxes, 50% will not be due until those same dates.</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>Net operating losses: The bill temporarily repeals the 80% income limitation for net operating loss deductions for years beginning before 2021. For losses arising in 2018, 2019, and 2020, a five-year carryback is allowed (taxpayers can elect to forgo the carryback).</p> <p>Excess loss limitations: The bill repeals the Sec. 461(l) excess loss limitation. Sec. 461(l) was added to the Code by the law known as the Tax Cuts and Jobs Act, P.L. 115-97, and it disallows excess business losses of noncorporate taxpayers if the amount of the loss exceeds \$250,000 (\$500,000 for married taxpayers filing jointly).</p> <p>Corporate alternative minimum tax (AMT): The bill modifies the AMT credit for corporations to make it a refundable credit for 2018 tax years.</p> <p>Interest limitation: For tax years beginning in 2019 and 2020, Sec. 163(j) is amended to increase the adjusted taxable income percentage from 30% to 50%. Also, taxpayers can elect to use 2019 income in place of 2020 for the computation.</p> <p>Qualified improvement property: The bill also makes technical corrections regarding qualified improvement property under Sec. 168 by making it 15-year property.</p> <p>Aviation taxes: Various aviation excise taxes are suspended until 2021.</p> <p>Health plans: The rules for high-deductible health plans (HDHPs) are amended to allow them to cover telehealth and other remote care services without charging a deductible.</p> <p>Over-the-counter menstrual care products are added to the list of items that can be reimbursed out of a health savings account, Archer medical savings account, or health reimbursement arrangement. (Journal of Accountancy, 3/25/20)</p> <p>The U.S. Tax Court announced it would reschedule hearings or trials as needed, and urged individuals not to come into the building if they felt sick.</p> <p>2019 Canadian Individual Income Tax Returns (Form T1) originally due April 30, 2020, now</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------------------------------|---|--|---|
| | | | <p>due June 1, 2020. See additional info on tax payment deferral.</p> <p>Global tax developments summary on COVID-19 (3/22/20)</p> <p>CDC Coronavirus page</p> <p>CDC implementation of mitigation strategies for communities with local COVID-19 transmission</p> <p>Bloomberg tax coronavirus updates</p> <p>Small Business Administration website related to SBA loans and</p> <p>Journal of Accountancy article</p> <p>Conditional coronavirus relief provided by SEC Global coronavirus map, which is updated daily.</p> |
| <p>AICPA resources</p> | <p>AICPA Coronavirus Resource Center (short url: www.aicpa.org/coronavirus)</p> <p>AICPA Coronavirus (COVID-19) Tax Resource Center (short url: www.aicpa.org/covid19tax)</p> <p>AICPA State Tax Filing Guidance on Coronavirus (this chart – short url: https://tinyurl.com/state-filing-guidance)</p> <p>AICPA Personal Financial Planning Coronavirus Resource Center</p> <p>AICPA Journal of Accountancy Coronavirus Resources for CPAs</p> <p>AICPA chart on states’ executive orders that include accounting in their definition of “essential services” (3/24/20)</p> | | <p>AICPA chart on states that include accounting in their definition of “essential services.” (3/24/20)</p> <p>AICPA 9-point plan to support our economy and our businesses – 9 actions the government must take now to support businesses and employees (3/24/20) (excerpts below)</p> <p>“All businesses:</p> <ol style="list-style-type: none"> 1. Suspend all required debt payments, including principal and interest, for mortgages and small and medium-sized business loans. 2. Waive all loan covenants for six months. 3. Allow three-year net operating losses (NOLs) carrybacks. <p>Small business:</p> <ol style="list-style-type: none"> 4. Establish a federal payroll grant to fund small business. 5. Freeze rent or mortgage payments. 6. Provide relief from banking and credit card payments. <p>Employees:</p> <ol style="list-style-type: none"> 7. Expand access to unemployment benefits. 8. Support employees in the hospitality industry. 9. Expand access to 401(k) assets.” |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---|--|--|
| | <p>AICPA FAQs on Coronavirus and Tax Impact FAQs (3/25/20)</p> <p>AICPA Tax Snapshot – Coronavirus Individual and Small Business Impacts (free to AICPA members) (3/25/20)</p> <p>Live Q&A on Facebook Live for AICPA members Managing for the local impact of a global disruption. 3/26/20, noon e.t.</p> <p>Free CPE to AICPA members - AICPA webcast Conducting Remote Audits in Uncertain Times – 3/25, 1-2pm ET; 4/1, 12-1pm ET; 4/10 from 11-12pm ET</p> <p>Free CPE to AICPA members, \$29 for non-members - AICPA webcast - Pandemic Risk Mitigation and Practical Considerations for CPA Firms – 3/27, noon e.t.</p> <p>Free CPE - AICPA webcast - Understanding Market Implications and Bringing Calm Amid Chaos – 4/1, 4:30 pm e.t, 4/6 at 1 pm e.t., and 4/13 at 1 pm e.t.</p> <p>Free CPE to AICPA members, \$29 for non-members - AICPA webcast - Navigating Change: Tax Implications of the Families First Coronavirus Response Act– 4/2 at 3 pm e.t., 4/7 at 1 pm e.t., and 4/14 at 1 pm e.t.</p> <p>Free CPE to AICPA members, \$29 for non-members - AICPA webcast - Tax Implications of the Coronavirus Aid Relief and Economic Security (CARES) Act</p> | | <p>Live Q&A on Facebook Live for AICPA members - Managing for the local impact of a global disruption. 3/26/20, noon e.t.</p> <p>Free CPE to AICPA members - AICPA webcast - Conducting Remote Audits in Uncertain Times – 3/25, 1-2pm ET; 4/1, 12-1pm ET; 4/10 from 11-12pm ET</p> <p>Free CPE to AICPA members, \$29 for non-members - AICPA webcast - Pandemic Risk Mitigation and Practical Considerations for CPA Firms – 3/27, noon e.t.</p> <p>Free CPE - AICPA webcast - Understanding Market Implications and Bringing Calm Amid Chaos – 4/1, 4:30 pm e.t, 4/6 at 1 pm e.t., and 4/13 at 1 pm e.t.</p> <p>Free CPE to AICPA members, \$29 for non-members - AICPA webcast - Navigating change: Tax Implications of the Families First Coronavirus Response Act – 4/2 at 1 pm e.t., 4/7 at 1 pm e.t., and 4/14 at 1 pm e.t.</p> <p>Free CPE to AICPA members, \$29 for non-members - AICPA webcast - Tax Implications of the Coronavirus Aid Relief and Economic Security (CARES) Act (registration link coming) – 4/3 at 1 pm e.t. and 4/9 at 1 pm e.t.</p> <p>AICPA Report on Consequences of COVID-19 Financial Reporting Considerations (3/24/20)</p> <p>AICPA Press Release on AICPA-Led Coalition Expands Support for Small Business Funding (3/24/20)</p> <p>“Group Urges Fast Distribution of Stimulus Funds Through Payroll Processors ...”</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|--|--|
| | <p>(registration link coming) – 4/3 at 1 pm e.t. and 4/9 at 1 pm e.t.</p> <p>AICPA Comment Letter to Treasury and IRS on Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandmic (3/26/20)</p> <p>AICPA Press Release on AICPA Calls on Treasury, IRS to Provide Extensive Relief to Taxpayers (3/25/20)</p> <p>AICPA Report on Consequences of COVID-19 Financial Reporting Considerations (3/24/20)</p> <p>AICPA Press Release on AICPA-Led Coalition Expands Support for Small Business Funding (3/24/20)</p> <p>AICPA Press Release on AICPA-led Coalition Urges Expedited Small Business Funding Via Payroll Processors (3/22/20)</p> <p>AICPA Press Release on AICPA Thanks Senator Thune and Other Congressional Members for Successful Push on April 15 Tax Filing Extension (3/20/20)</p> <p>AICPA Press Release on AICPA Thanks Department of the Treasury and IRS For April 15 Tax Filing Extension and Expresses Gratitude for Member and State CPA Society Outreach (3/20/20)</p> <p>AICPA Supports Sen. John Thune Tax Filing Relief Legislation, Tax Relief for America Act (3/19/20)</p> | | <p>AICPA Press Release on AICPA-led Coalition Urges Expedited Small Business Funding Via Payroll Processors (3/22/20)</p> <p><i>“AICPA, Paychex, Intuit and IFA Say Speedy Relief Required to Prevent Layoffs Due to Pandemic...”</i></p> <p>AICPA Press Release on AICPA Thanks Senator Thune and Other Congressional Members for Successful Push on April 15 Tax Filing Extension (3/20/20)</p> <p>“The American Institute of CPAs (AICPA) today thanked Senator John Thune (R-SD) for his leadership on a bipartisan congressional effort to extend the tax filing deadline to July 15th. The AICPA also thanked the 42 other Senators who either cosponsored S. 3535, Senator Thune’s <i>Tax Relief Filing Act for America</i>, or signed a letter-to-Treasury Secretary Mnuchin, led by Senator Chris Murphy (D-CT). Between the two efforts, 43 U.S. Senators voiced their strong support for a tax filing deadline extension.</p> <p>“AICPA and its members are grateful for Senator Thune’s leadership and the overwhelmingly bipartisan effort in Congress to easing the challenges facing taxpayers and the CPAs who advise them,” said Edward Karl, CPA, AICPA vice president of tax policy and advocacy. “We know that having a chorus of voices from Congress urging the Treasury Department to formally extend the deadline until July 15 was instrumental to the final decision made by the Administration.”</p> <p>“Tax filing deadlines are a huge issue for every American – taxpayers, tax preparers, and businesses big and small. With all the uncertainty in the country today, we are grateful to South Dakota’s U.S. Senator John Thune for understanding how this issue affects everyone, and for his leadership in getting legislation</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|--|--|
| | <p>AICPA Press Release on on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions: (3/18/20)</p> <p>AICPA Press Release on Needed Immediate Filing Relief Guidance (3/13/20)</p> <p>AICPA release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners? (3/13/2)</p> <p>AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20),</p> <p>AICPA Prepare Your Clients and Protect Your Practice AICPA Insights Blog (3/17/20)</p> <p>AICPA Disaster Relief Tax Advocacy Page</p> <p>AICPA Casualty Loss Resources and Guide</p> <p>AICPA Tax Season Resources</p> | | <p>introduced quickly to solve that problem,” stated Tommy Pollema, CPA, Executive Director of the South Dakota CPA Society.</p> <p>Karl added, “We are pleased by the Treasury’s and IRS’s decision to broaden relief, with tax filing added to the previously announced payment extensions and penalty and interest relief. We stand ready to assist Treasury and the IRS if needed and will continue to inform the accounting profession about ways it can help clients and manage their business in the midst of the coronavirus pandemic.”</p> <p>The AICPA and state CPA societies actively called for tax payment and filing relief, as well as providing timely tax filing resources for accounting professionals and policymakers: Earlier today, AICPA’s Barry Melancon thanked Treasury for listening to taxpayers and the accounting profession. He added that “Our profession has a tremendous opportunity to create economic stimulus when we help taxpayers submit a refund return.”</p> <p>On March 19, AICPA and state CPA societies expressed its support for S. 3535, Sen. John Thune’s <i>Tax Relief for America Act</i> (press release).</p> <p>AICPA’s President and CEO strongly called for tax filing relief on March 18, stating that Treasury’s actions “do not reflect the real-world difficulties tax practitioners and their clients are experiencing.” Also, in a letter to AICPA members, Melancon called upon them to contact Treasury and demand immediate tax filing relief (press release).</p> <p>On March 13, AICPA expressed dismay that the Treasury Department and IRS had yet to provide taxpayers and tax preparers with filing and payment relief ahead of the March 16th deadline (press release).</p> <p>On March 11, AICPA called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>challenges caused by the spread of the coronavirus (press release).</p> <p>U.S. states are providing tax filing relief for individuals and businesses. The AICPA has compiled the latest developments on state tax filings related to coronavirus (more here)</p> <p>CPAs' clients may need assistance with their tax returns and business affairs during this filing season's uncertainty. Access AICPA guidance and tools.</p> <p>Casualty loss and disaster relief resources are also available (more here).</p> <p>The AICPA has developed several resources to keep the profession up-to-date on the coronavirus, including information on business continuation, economic impact and workforce issues. Visit our Coronavirus Resource Center to learn more.”</p> <p>AICPA Press Release on AICPA Thanks Department of the Treasury and IRS For April 15 Tax Filing Extension and Expresses Gratitude for Member and State CPA Society Outreach (3/20/20)</p> <p>“AICPA Thanks Department of the Treasury and IRS For April 15 Tax Filing Extension and Expresses Gratitude for Member and State CPA Society Outreach</p> <p>March 20, 2020</p> <p>Washington, DC, March 20, 2020 – The American Institute of CPAs (AICPA) today thanked the Department of the Treasury and the IRS for extending the tax filing deadline to July 15, 2020. Also, the AICPA thanked the thousands of members and state CPA societies who called on their legislative representatives and the Department of the Treasury to demand immediate tax filing relief.</p> <p>Barry Melancon, AICPA president and CEO, thanked Treasury Secretary Mnuchin for listening</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>to taxpayers and the accounting profession, “The coronavirus pandemic has made it increasingly difficult for taxpayers and tax advisers to file on time and in a safe manner and this relief is helpful. My message to CPA firms and other preparers today is: our work is not over. There is a great need to support the U.S. economy and it is urgently critical that refund returns are filed as soon as possible, without unnecessary delay and when able and safe to do. Our profession has a tremendous opportunity to create economic stimulus when we help taxpayers submit a refund return. You and your staff have shown great resilience and AICPA is here to support you through this difficult time.”</p> <p>“AICPA and its members are grateful for the Department of the Treasury’s and the IRS’s commitment to easing the challenges facing taxpayers and the CPAs who serve them,” said Edward Karl, CPA, AICPA vice president of tax policy and advocacy. “In addition, we appreciate the many, many members, state CPA societies and other tax professionals who raised their voice to Treasury and Congress, calling for immediate relief.”</p> <p>Karl added, “We are pleased by the Treasury’s and IRS’s decision to broaden relief, with tax filing added to the previously-announced payment extensions and penalty and interest relief. We stand ready to assist Treasury and the IRS if needed and will continue to inform the accounting profession about ways it can help clients and manage their business in the midst of the coronavirus pandemic.”</p> <p>The AICPA and state CPA societies actively called for tax payment and filing relief, as well as providing timely tax filing resources for accounting professionals and policymakers:</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | | <p>On March 19, AICPA and state CPA societies expressed support for Sen. John Thune’s <i>Tax Relief for America Act</i> (press release).</p> <p>AICPA’s President and CEO strongly called for tax filing relief on March 18, stating that Treasury’s actions “do not reflect the real-world difficulties tax practitioners and their clients are experiencing.” Also, in a letter to AICPA members, Melancon called upon them to contact Treasury and demand immediate tax filing relief (press release).</p> <p>On March 13, AICPA expressed dismay that the Treasury Department and IRS had yet to provide taxpayers and tax preparers with filing and payment relief ahead of the March 16th deadline (press release).</p> <p>On March 11, AICPA called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the coronavirus (press release).</p> <p>U.S. states are providing tax filing relief for individuals and businesses. The AICPA has compiled the latest developments on state tax filings related to coronavirus (more here)</p> <p>CPAs’ clients may need assistance with their tax returns and business affairs during this filing season’s uncertainty. Access AICPA guidance and tools.</p> <p>Casualty loss and disaster relief resources are also available (more here).</p> <p>The AICPA has developed several resources to keep the profession up-to-date on the coronavirus, including information on business continuation, economic impact and workforce issues. Visit our Coronavirus Resource Center to learn more.”</p> <p>(3/19/20) AICPA Supports Sen. John Thune Tax Filing Relief Legislation, Tax Relief for America Act</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | | <p>“The American Institute of CPAs’ (AICPA) Edward Karl, CPA, Vice President of Tax Policy and Advocacy, made the following statement in support of S.3535 – the <i>Tax Filing Relief for America Act</i>, introduced by Senator John Thune (R-SD), and is urging Congressional leadership to do the same:</p> <p>“The AICPA is grateful to Senator Thune for his leadership on this critical issue and we support his efforts to provide Americans with much-needed tax filing relief in the midst of this national emergency. Now is the time to support individuals and businesses. Let’s not burden taxpayers and tax preparers with the need to file a form while they are confronting coronavirus-related challenges.”</p> <p>Karl added, “No income tax or other returns should be due before July 15, 2020. Tasks that are required of taxpayers, including contributing to retirement plans and making elections, and those of tax preparers and taxpayers, such as determining taxable income and tax liability for a valid extension, should not be required prior to July 15, 2020. We do hope that taxpayers and their advisers are able to complete as many returns as possible during the normal time frames. However, offering taxpayers only relief for federal income tax payments but not for the filing of any tax or information returns is not sufficient nor does it recognize the burdens our citizens are facing across the country. More must be done immediately. This is why the AICPA supports Senator Thune’s legislation that will help millions of individuals and businesses, and the CPAs who advise them.”</p> <p>Yesterday, AICPA President and CEO, Barry Melancon, CPA, strongly called for the Department of the Treasury to implement tax filing relief, saying, “The AICPA understands the need for economic stimulus and, if possible, those</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>who can file and get refunds should do so now. However, it is impossible for every taxpayer and their tax adviser to prepare returns in this environment... Treasury must act immediately by extending the April 15th filing deadline and providing more clarity on the details of recent relief actions.”</p> <p>The AICPA continues to encourage its members to refer to the following resources that can help them manage clients’ needs and their business at this time:</p> <p>On March 11, the AICPA called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the coronavirus (press release).</p> <p>The IRS has provided more information on what a national emergency may mean for taxpayers and tax practitioners: IRS Resource Guide on Disaster Assistance and Emergency Relief Program.</p> <p>U.S. states are providing tax filing relief for individuals and businesses. The AICPA has compiled the latest developments on state tax filings related to coronavirus (more here)</p> <p>CPAs’ clients may need assistance with their tax returns and business affairs during this filing season’s uncertainty. Access AICPA guidance and tools.</p> <p>Casualty loss and disaster relief resources are also available (more here).</p> <p>(3/18/20) AICPA Press Release on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions:</p> <p>“The American Institute of CPAs’ (AICPA) president and CEO, Barry Melancon, CPA, made</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | | <p>the following statement in response to the Treasury’s recent statement on tax payment relief:</p> <p>“On Monday, we learned that the administration is allowing certain taxpayers to delay tax payments for 90 days and is providing interest and penalty relief, and today it released its formal notice. Unfortunately, this important payment relief does not apply to the filing of tax returns. The concern and confusion related to coronavirus is causing cities across the country to shut businesses down, and Treasury’s recent decisions do not reflect the real-world difficulties tax practitioners and their clients are experiencing.”</p> <p>Melancon continued, “The AICPA understands the need for economic stimulus and, if possible, those who can file and get refunds should do so now. However, it is impossible for every taxpayer and their tax adviser to prepare returns in this environment. Nearly 60% of all taxpayers turn to a tax practitioner to prepare and file their tax returns, and individual and business tax filing deadlines are fast approaching. Even the relatively simple process of filing an extension form requires calculations based on data and information from the taxpayer. Given the current environment, this extension process is impossible for many taxpayers. Treasury must act immediately by extending the April 15th filing deadline and providing more clarity on the details of recent relief actions.”</p> <p>Edward Karl, CPA, AICPA vice president of tax policy and advocacy, added, “We understand that these are uncertain and challenging times for the Department of the Treasury. In the past, when relief was provided for a disaster, taxpayers have typically received payment and filing relief together. It is very surprising that we have not yet seen filing relief given the severity of the coronavirus pandemic’s impact on our nation. We continue to communicate the need for filing relief</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>and clarity to Treasury and hope to see action soon.”</p> <p>The AICPA continues to encourage its members to refer to the following resources that can help them manage clients’ needs and their business at this time:</p> <ul style="list-style-type: none"> • On March 11, the AICPA called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the coronavirus (press release). • The IRS has provided more information on what a national emergency may mean for taxpayers and tax practitioners: IRS Resource Guide on Disaster Assistance and Emergency Relief Program. • U.S. states are providing tax filing relief for individuals and businesses. The AICPA has compiled the latest developments on state tax filings related to coronavirus (more here) • CPAs’ clients may need assistance with their tax returns and business affairs during this filing season’s uncertainty. Access AICPA guidance and tools. • Casualty loss and disaster relief resources are also available (more here).” (3/18/20) <p>3/15/20 AICPA email to members: “Yesterday, we told you about our efforts and conversations with the Treasury Department and the IRS to secure filing and payment relief for taxpayers and tax preparers in light of the uncertainty and challenges caused by the spread of the Coronavirus (COVID-19) pandemic.</p> <p>Based upon our conversations, we anticipate that Treasury and the IRS will announce this week an extension of the April 15th deadline by as much as 90 days, and a waiver of penalties and interest for most taxpayers.</p> <p>Additionally, Treasury and the IRS are aware of the major deadline for businesses tomorrow,</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <p>March 16th, and the challenges facing taxpayers and tax preparers in meeting that deadline. They have indicated that they would be generous in determining reasonable cause abatement of any penalties for taxpayers and tax preparers unable to file in a timely manner.</p> <p>We will continue to keep you updated as we receive more information.”</p> <p>AICPA Release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners? (3/13/20) AICPA press release (3/13/20) – AICPA expresses concerns about meeting filing deadline during coronavirus pandemic</p> <p>“The American Institute of CPAs (AICPA) today expressed its dismay that the Treasury Department and the IRS have yet to provide taxpayers and tax preparers with filing and payment relief given Monday’s impending tax return deadline for many businesses.</p> <p>“The AICPA appreciates the efforts being made by the Treasury Department and IRS to provide relief to the taxpaying public. However, in light of the uncertainty and challenges caused by the spread of the Coronavirus pandemic, we are disappointed that the Treasury Department and IRS have yet to make an announcement on how relief would help millions of individuals and businesses, and to the CPAs who advise them,” said Edward Karl, CPA, AICPA Vice President of Tax Policy and Advocacy.</p> <p>The AICPA encourages its members to refer to its resources that can help them manage clients’ needs and their business at this time:</p> <ul style="list-style-type: none"> • On March 11, the AICPA called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the coronavirus (press release). |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <ul style="list-style-type: none"> • The IRS has provided more information on what a national emergency may mean for taxpayers and tax practitioners: IRS Resource Guide on Disaster Assistance and Emergency Relief Program. • U.S. states are providing tax filing relief for individuals and businesses. The AICPA has compiled the latest developments on state tax filings related to coronavirus (more here) • CPAs’ clients may need assistance with their tax returns and business affairs during this filing season’s uncertainty. Access AICPA guidance and tools. • Casualty loss and disaster relief resources are also available (more here)” <p>AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20)</p> <p>“The American Institute of CPAs’ (AICPA) today called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the Coronavirus (COVID-19) pandemic.</p> <p>Specifically, we request that Treasury and the IRS consider the following recommendations, which will provide extensive relief to millions of individuals and businesses:</p> <p>Individuals</p> <p><u>Broad Relief</u>: Extend certain deadlines falling on or after March 15, 2020 and before October 15, 2020 to give individuals additional time to file and make payments through October 15, 2020.</p> <p><u>Automatic Extension</u>: Provide an automatic extension to October 15, 2020, without the need to file any forms or request an extension.</p> <p><u>Penalties & Interest</u>:</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|--|---|---|---|
| | | | <p>Waive late payment penalties if at least 70% of an individual's current tax due is paid by April 15, 2020. Waive interest through October 15, 2020.</p> <p>Other Relief: Waive underpayment penalties for 2020 estimated tax payments if paid by September 15, 2020. Extend the IRA contribution deadline.</p> <p>Businesses</p> <p>Broad Relief: Extend certain deadlines falling on or after March 15, 2020 and before October 15, 2020, to give businesses additional time to file and make payments through October 15, 2020.</p> <p>Automatic Extension: Provide an automatic extension without the need to file any forms or request an extension.</p> <p>Penalties & Interest: Waive late payment penalties and interest through October 15, 2020.</p> <p>Other Relief: Provide appropriate relief for all businesses and tax-exempt organizations regarding elections and filings (including payroll, excise tax, etc.).</p> <p>“We are hearing from our members that they and their clients are experiencing great uncertainty about this year’s tax filing season. Our recommendations will help give taxpayers, large and small, much needed relief in the midst of this fast-moving emergency situation,” said Edward Karl, AICPA Vice President of Taxation. “We continue to closely monitor the Coronavirus pandemic and thank the Treasury Department and IRS for their commitment to the welfare of all taxpayers.””</p> |
| <p>Other State Tax Filing Resources</p> | <p>AICPA state tax filing guidance for coronavirus (this chart – short url:</p> | <p>Colorado, Connecticut, Indiana, Michigan, Ohio officials said they would mirror IRS guidance as it is updated amid the pandemic.</p> | <p>Nevada and Pennsylvania Departments of Revenue are fully closed. (per FTA)</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|--|--|---|
| | <p>https://tinyurl.com/state-filing-guidance)</p> <p>COST COVID-19 state guidance chart</p> <p>Tax relief offered by states and localities in response to COVID-19 (3/23/20)</p> <p>Summary state developments on COVID-19</p> <p>NCSL Coronavirus state resources</p> <p>NCSL State Action on Coronavirus</p> <p>Update on Federal and State Tax Responses to COVID-19 Pandemic (3/23/20)</p> <p>Coronavirus credits and incentives relief for small businesses</p> <p>State legislative responses to COVID-19</p> <p>Tax Foundation Tax policy and the Coronavirus</p> <p>Forbes article on states' extensions</p> <p>Bloomberg tax coronavirus updates</p> <p>All States' Departments of Revenues</p> <p>FTA links to all state tax agencies and state individual deadlines</p> | <p>Local Tax Filing Relief (per COST, 3/24/20)</p> <p>Several localities have issued guidance in the wake of the pandemic, including the following:</p> <ul style="list-style-type: none"> • Los Angeles County Treasurer and Tax Collector, California: Statement From Keith Knox, Treasurer and Tax Collector Regarding COVID-19 and the April 10 Property Tax Deadline. • California Association of County Treasurers and Tax Collectors: California Association of County Treasurers and Tax Collectors (CACTTC) issues statement regarding April 10 Property Tax Collection Deadline. • Vail, Colorado: A Message from the Mayor - deferring Town of Vail sales tax payments for a “period of time.” • Broward County, Florida: Broward County Property Appraiser's Office COVID-19 Update. • Pinellas County, Florida: Tangible Personal Property (TPP) Return: As a result of COVID-19, all TPP accounts will be granted an automatic 45-day extension to file their TPP returns, extending the due date for the returns to May 15th, 2020. • Miami Dade County, Florida: Deadline extended for taxpayers filing a tangible personal property return, Form DR-405: Due to the unfortunate circumstances regarding the Coronavirus (COVID-19), the Miami-Dade County Property Appraiser, Pedro J. Garcia, will be giving special consideration to any business having difficulty filing their Tangible Personal Property Return (Form DR-405) by the April 1st, 2020 deadline. The Office of the Property Appraiser will be granting a 30-day extension for taxpayers whom fail to meet the deadline this year. An additional 15-day extension is also available for any taxpayer able to demonstrate an inability to file within the extension period. In order to receive an extension, a taxpayer must provide a request to our office by the April 1st, 2020 deadline and must also provide the name of the taxable entity, the tax identification number and the reason for the extension request. • City of Chicago, Illinois: Mayor Lightfoot Announces \$100 Million Relief Package for Chicago's Small Businesses Amid COVID-19 Outbreak. • Cook County, Illinois: Assessor's Office Suspends Assessment Notice Mailings and Deadlines: The Cook County Assessor's Office announced the temporary suspension of assessment notice mailings and appeal deadlines. • Indiana: Executive Order 20-05, signed March 19, provides that property taxes remain due on May 11, 2020, however counties are to waive penalties on payments made after May 11, 2020, for a period | <p>Multistate Associates Coronavirus Page and chart on state developments</p> <p>All States' Departments of Revenues</p> <p>FTA links to all state tax agencies</p> <p>State governments' websites (including taxation)</p> <p>All state bills related to Coronavirus and COVID-19 (categorized, can search by state)</p> <p>State legislative responses to COVID-19</p> <p>NCSL State Fiscal Responses to Coronavirus (COVID-19)</p> <p>Coronavirus credits and incentives relief for small businesses</p> <p>AICPA chart on states' executive orders that include accounting in their definition of "essential services." (3/24/20)</p> <p>List of state CPA societies' COVID-19 resources webpages</p> <p>States' EITC summary (3/25/19)</p> <p>Some state legislatures have postponed sessions or will end them early to mitigate the spread of the virus. As of March 14, legislatures including: Colorado, Connecticut, Delaware, Georgia, Illinois, Kentucky, Maine, Nebraska, New Hampshire, Rhode Island, and Vermont had postponed their legislative sessions, according to the National Conference of State Legislatures.</p> <p>Update on Legislatures (per COST, 3/24/20)</p> <p>Several legislatures are planning to curtail legislative activity in the wake of the pandemic, including the following:</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|---|---|
| | | <p>of 60 days. The waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers.</p> <ul style="list-style-type: none"> • Iowa: Iowa Governor Temporarily suspends penalties and interest as it relates to the collection of property taxes. • City of Philadelphia, Pennsylvania: City of Philadelphia extends property, business tax deadlines. • New York City Department of Finance: Business Tax Filing Extensions and the COVID-19 Outbreak. • New York City Department of Finance: Real Property Transfer Tax Filing Extensions and the COVID-19 Outbreak. • City of Charleston, South Carolina: March 17 notice provides that County and City officials agreed to defer collection of accommodations and hospitality taxes for 90 days. | <ul style="list-style-type: none"> • Arkansas: House and Senate leadership continue to review contingency plans for the Fiscal Session scheduled to begin April 8. The media and public will be notified of any future schedule changes. • California: The Assembly has adjourned until Monday, April 13. The next Senate Floor Session will convene on Monday, April 13. • Colorado: Pursuant to HJR20-1007, the Second Regular Session of the 72nd General Assembly is temporarily adjourned until 10:00 a.m., March 30. <i>See also</i> HJR20-1006 requesting the Supreme Court of the State of Colorado to render its opinion upon the following question: “Does the provision of section 7 of article V of the State Constitution that limits the length of the regular legislative session to “one hundred twenty calendar days” require that those days be counted consecutively and continuously beginning with the first day on which the regular legislative session convenes or may the General Assembly for purposes of operating during a declared disaster emergency interpret the limitation as applying only to calendar days on which the Senate or the House of Representatives, or both, convene in regular legislative session?” • Connecticut: The Capitol Complex will be closed Thursday, March 12 through Sunday, March 29. • Delaware: The General Assembly has postponed session until further notice. • Florida: The Senate President issued a press release on March 19 indicating that a vote would be held that afternoon on the appropriations bill. Action on all other legislation concluded on March 13. • Georgia: General Assembly has suspended its session indefinitely. • Hawaii: The Legislature is currently in recess. All previously scheduled hearings have been cancelled and no additional |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | | <p>hearings or public meetings will be scheduled until further notice. <i>See also</i> SCR 242.</p> <ul style="list-style-type: none"> • Illinois: The Senate will next be in on March 31. • Iowa: The Senate is adjourned until 10:00 a.m., April 15, or as otherwise deemed necessary by the Legislative Council. The House is adjourned until the appropriate time to reconvene. • Kansas: House Status: adjourned until Monday, April 27 at 11:00 a.m.; Senate Status: adjourned until Monday, April 27 at 02:30 p.m. • Louisiana: Senate President Page Cortez and Speaker of the House of Representatives Clay Schexnayder have decided to temporarily adjourn the 2020 Regular Legislative Session until March 31, 2020. • Maine: The Second Regular Session of the Maine State Legislature adjourned <i>sine die</i> on Tuesday, March 17, 2020. • Maryland: The Maryland General Assembly has adjourned for the 2020 Session. • Michigan: House: Adjourned until Wednesday, March 25; Senate: Adjourned until Wednesday, March 25. • Minnesota: The Legislature is adjourned. • Mississippi: The Legislature has adjourned until 2pm April 1. • Missouri: The House will stand adjourned until 12:00pm, Monday, March 30 for a technical session. The Senate has adjourned and will convene at 10:00 a.m., Thursday, March 26. • Nebraska: The Legislature is adjourned until Wednesday, March 25 at 1:30 pm. • New Hampshire: Due to the COVID-19 pandemic, out of an abundance of caution the General Court has suspended all legislative activities through April 10. During this time, the State House will be closed to legislative members, legislative staff, and visitors. |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|---|
| | | | <ul style="list-style-type: none"> • Oklahoma: The Oklahoma House of Representatives is in recess March 23 through March 27. Oklahoma Senate announces closure through March 27. • Rhode Island: To contain the spread of COVID-19, the House and Senate sessions and all committee hearings for the week of March 23-27 have been canceled. <p>National Center for State Courts: How State Courts Are Responding to Coronavirus Coronavirus: What You Need to Know</p> <p>Health State Action on Coronavirus (COVID-19) Paid Sick Leave NCSL Blog: Coronavirus, A Federal and State Rundown State Quarantine and Isolation Statutes</p> <p>Federal Actions NCSL Blog: Congress Appropriates at Least \$1.05 Billion to States, Territories, Tribes to Combat COVID-19 NCSL Issues Statement on Coronavirus Funding Bill</p> <p>Continuity of Government Coronavirus and State Legislatures in the News Continuity of Legislature During Emergency NCSL Blog: Dust Off Your IT Pandemic Plans Open Floor Sessions Continuity of Government in Constitutions Emergency Interim Succession Acts</p> |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information |
|-------|---------------|--|--|
| | | | <p>Fiscal Response</p> <p>NCSL Blog: Lawmakers Sprint to Fund Coronavirus Efforts</p> <p>State Fiscal Responses to Coronavirus (COVID-19)</p> <p>Public Education Response</p> <p>Public Education Response to Coronavirus (COVID-19)</p> <p>Elections Response</p> <p>State Action on COVID-19 and Elections</p> <p>Election Emergencies</p> |