

# Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Alabama	Sales Tax	<p>(March 20, 2020) Alabama is waiving state sales tax late payment penalties, not filing deadlines, for small retail businesses, whose monthly retail sales during the previous calendar year averaged \$62,500 or less, taxpayers currently registered with the Department as engaging in NAICS Sector 72 business activities, which includes restaurants, and 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. Late payment penalties will be waived for these taxpayers through June 1, 2020.</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. <a href="https://www.naics.com/six-digit-naics/?code=72">https://www.naics.com/six-digit-naics/?code=72</a></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, or email <a href="mailto:frank.miles@revenue.alabama.gov">frank.miles@revenue.alabama.gov</a> or <a href="mailto:amanda.collier@revenue.alabama.gov">amanda.collier@revenue.alabama.gov</a>.</p>	<p><a href="https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/">https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/</a></p>		
Alabama	Property Tax	<p>(March 16, 2020) Motor vehicle registrations and motor vehicle property tax payments due during March 2020 are automatically extended until April, 15, 2020. This extension includes vehicles that are required to be registered within 120 days, if purchased between March 17, 2020, and April 15, 2020. Penalties associated with vehicle registrations and renewals, as well as with vehicle property taxes, will not be charged until April 16, 2020.</p>	<p><a href="https://revenue.alabama.gov/2020/03/order-of-the-commissioner-of-revenue/">https://revenue.alabama.gov/2020/03/order-of-the-commissioner-of-revenue/</a></p>		



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Alabama	Various	<p>(March 20, 2020) Governor Ivey issued the following taxpayer relief orders:</p> <ul style="list-style-type: none"> <li>(1) Temporary Suspension of International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) Requirements;</li> <li>(2) March 2020 Motor Vehicle Registrations and Property Tax Payments and Penalties Extension;</li> <li>(3) Late Payment Penalties Waived for Small Retail Businesses Sales Tax Liabilities;</li> <li>(4) Late Payment Penalties Waived for Sales Tax Liabilities of Restaurants and Other Food Service Providers;</li> <li>(5) Late Payment Penalties Waived for State Transient Occupancy Tax (lodgings tax) Liabilities</li> </ul>	<p><a href="https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/">https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/</a></p>		



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Alabama	Income Tax	<p>(April 10, 2020) Alabama is effectively following April 9th's IRS Notice 2020-23, and will provide a penalty and interest-free deferral of state income tax payments due on or after April 1, 2020 (previously April 15), and before July 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. 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>(April 2, 2020) Alabama updated its' detailed FAQ section to its COVID-19 webpage. <a href="https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/">https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/</a></p> <p>(March 23, 2020) 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 purpose of the relief described in this Order (Affected Taxpayer).</p> <p>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.</p> <p>The relief provided for 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 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 the filing of any other state information return.</p>	<p><a href="https://revenue.alabama.gov/2020/04/ador-issues-update-for-income-and-other-tax-relief/">https://revenue.alabama.gov/2020/04/ador-issues-update-for-income-and-other-tax-relief/</a></p> <p><a href="https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/">https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/</a></p> <p><a href="https://revenue.alabama.gov/wp-content/uploads/2020/03/SE_COND_ORDER.pdf">https://revenue.alabama.gov/wp-content/uploads/2020/03/SE_COND_ORDER.pdf</a></p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax, FIET, and BPT = July 15, 2020</p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax, FIET, and BPT = July 15, 2020</p>



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Alaska	Income Tax	<p>(April 10, 2020) Alaska Gov. Mike Dunleavy signed into law S.B. 241, which extends filing and payment due dates for all tax types except Oil and Gas Property and Production taxes until July 15, 2020. This extension will apply to returns (includes amended and information returns), reports, and payments due between March 31, 2020 and July 14, 2020, including 2019 corporate income tax returns and 2020 Q1 corporate income tax estimates. Because the tax deadlines are extended, penalty or interest will be not be assessed if returns and payments are received for the affected periods on or before July 15, 2020.</p> <p>(March 31, 2020) Alaska Gov. Mike Dunleavy is expected to sign into law S.B. 241, submitted to him on March 31, which would extend the filing and payment deadline for all taxes under Title 43 of the Alaska Statutes (including the corporate income tax) to July 15, 2020, if they were otherwise due between April 10, 2020 (or sooner if S.B. 241 is signed sooner) and July 14, 2020. As a result, this would extend the deadline for filing 2019 Alaska corporate income tax returns from May 15, 2020 to July 15, 2020.</p> <p>Assuming that S.B. 241 is signed before April 15, 2020, it would also extend the deadline for 2020 Q1 corporate income tax estimates, because they are for a "taxpayer required to ... make a payment to the Department of Revenue for a tax, fee, or other charge under ... AS 43, on or after the effective date of this Act and before July 15, 2020".</p> <p>Alaska does not impose an individual income tax.</p>	<p><a href="http://tax.alaska.gov/programs/documentviewer/viewer.aspx?159n">http://tax.alaska.gov/programs/documentviewer/viewer.aspx?159n</a></p> <p><a href="http://www.akleg.gov/basis/Bill/Detail/31?Root=sb241#tab6_4">http://www.akleg.gov/basis/Bill/Detail/31?Root=sb241#tab6_4</a></p>	Corporate Income Tax = July 15, 2020	Corporate Income Tax = July 15, 2020
Alaska	Sales Tax	No guidance provided.	<a href="https://arsstc.org/">https://arsstc.org/</a>		



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Arizona	Income Tax	<p>(April 10, 2020) The Arizona Department of Revenue confirmed that while the deadline for filing and paying 2019 calendar year state income tax returns was moved to July 15, the deadline for tax year 2020 estimated tax payments remains April 15, 2020.</p> <p>(April 1, 2020)</p> <ol style="list-style-type: none"> <li>The due dates for reporting and paying Arizona individual, corporate, and fiduciary income taxes for Calendar Year 2019 that were previously due on April 15, 2020 are extended to Wednesday, July 15, 2020. Late filing and payment penalties and interest will be suspended for all returns and payments received on or before that date.</li> <li>Due dates for filing the following income credit claims are extended to Wednesday, July 15, 2020: <ul style="list-style-type: none"> <li>Form 140ET (Credit for Increased Excise Taxes)</li> <li>Form 140PTC (Property Tax Refund (Credit) Claim)</li> </ul> </li> <li>The due date for estimated payments due on April 15, 2020 remains Wednesday, April 15, 2020.</li> <li>Automatic extensions. Taxpayers who request an automatic extension of time for filing their federal tax returns from the Internal Revenue Service will be granted a 6-month extension to file their Arizona returns: no separate request must be filed with the Arizona Department of Revenue.<sup>3</sup> (The extension will be 5½ months for fiduciary returns.) Note that this request does not provide a further extension of time for paying any Arizona income tax liability: at least 90% of a taxpayer’s reported Arizona income tax liability must still be paid by July 15 to avoid penalties and interest.</li> </ol> <p>(March 20, 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 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.</p>	<p><a href="https://azdor.gov/news-events-notices/news/ador-provides-guidance-estimated-income-tax-payment-deadline">https://azdor.gov/news-events-notices/news/ador-provides-guidance-estimated-income-tax-payment-deadline</a></p> <p><a href="https://azdor.gov/sites/default/files/PUBLICATION_GTN-20-1.pdf">https://azdor.gov/sites/default/files/PUBLICATION_GTN-20-1.pdf</a></p> <p><a href="https://azdor.gov/news-events-notices/news/ador-extends-income-tax-deadline-july-15-2020">https://azdor.gov/news-events-notices/news/ador-extends-income-tax-deadline-july-15-2020</a></p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax and Fiduciaries = April 15, 2020</p> <p>Corporate Income Tax = April 15, 2020</p>
Arizona	Sales Tax	No guidance provided.			



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Arkansas	Income Tax	<p>(March 31, 2020) Under Executive Order 20-09 the April 15 deadline for filing and payment of the following Arkansas Individual Income Taxes has been extended to July 15, 2020: (1) 2019 Individual Income Tax; (2) 2019 Subchapter S Corporations; (3) 2019 Fiduciary and Estates; (4) 2019 Partnership Income Tax; and (5) 2019 Composite Returns.</p> <p>The extension to July 15 is automatic and the taxpayer does not need to file for an extension. The April 15, 2020 to July 15, 2020 period will be disregarded for purposes of calculation of interest and penalties. Interest and penalties will begin to accrue on July 16, 2020. This extension does not apply to 2020 estimated Individual Income Tax payments due on April 15 or June 15.</p> <p>The following filing and payment deadlines for income tax are not affected:                      2019 Corporation Income Tax, due 4/15/2020                      2020 Estimated Tax Payment, due 4/15/2020                      2020 Estimated Tax Payment, due 6/15/2020</p>	<p><a href="https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/IncomeTaxExtension.pdf">https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/IncomeTaxExtension.pdf</a></p> <p><a href="https://www.dfa.arkansas.gov/news/details/covid-19-dfa-frequently-asked-questions">https://www.dfa.arkansas.gov/news/details/covid-19-dfa-frequently-asked-questions</a></p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax = April 15, 2020</p> <p>Partnerships and S Corporations = July 15, 2020</p>	<p>Individual Income Tax and Fiduciaries = April 15, 2020</p> <p>Corporate Income Tax = April 15, 2020</p>
Arkansas	Sales Tax	<p>(March 31, 2020) No extension is provided under Executive Order 20-09 for the payment or deposit of the following taxes: (1) sales and use tax, (2) withholding tax, (3) motor fuels tax, (4) tobacco products tax, or (5) alcohol excise.</p> <p>(March 20, 2020) All taxes must still be reported and paid according to the existing Arkansas law. DFA's regular business operations also include the ability for individuals and businesses to file and pay their taxes including sales and use, special excise, and more through the Arkansas Taxpayer Access Point (ATAP) at <a href="https://atap.arkansas.gov">https://atap.arkansas.gov</a>.</p>	<p><a href="https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/IncomeTaxExtension.pdf">https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/IncomeTaxExtension.pdf</a></p> <p><a href="https://www.dfa.arkansas.gov/news/details/covid-19-dfa-frequently-asked-questions">https://www.dfa.arkansas.gov/news/details/covid-19-dfa-frequently-asked-questions</a></p>		



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California	Sales Tax	<p>(April 2, 2020) Small business taxpayers (those with less than \$5 million in taxable annual sales) may qualify for a 12-month, interest, free, payment plan for up to \$50,000 of California sales/use tax liability.  <a href="https://www.cdtfa.ca.gov/services/covid19.htm#small-business-payment">https://www.cdtfa.ca.gov/services/covid19.htm#small-business-payment</a></p> <p>(March 31, 2020) Under Executive Order N-40-20 signed by Gov. Newsom on March 30, 2020, CDTFA is providing a three-month extension for a tax return or tax payment to any businesses filing a return for less than \$1 million in tax. For the approximate 99.5% of business taxpayers below the \$1 million threshold for their current California sales and use tax obligation, returns for the 1st Quarter 2020 will now be due on July 31, 2020. The same provisions apply to the other tax and fee programs administered by CDTFA. Qualifying taxpayers are not required to file a request for extension or request relief from penalty or interest. This automatic extension will remain in effect through the reporting of taxes and fees due on or before July 31, 2020.</p> <p>“This expands on the relief previously granted to small businesses, giving them an extra 90 days to file and pay any business taxes and fees administered by CDTFA without incurring any penalties or interest,” said Director Nick Maduros.</p> <p>In addition to the three-month extension of time to file and pay taxes, the Executive Order issued by Governor Newsom last night also provides business taxpayers with additional time to file claims for refund and appeals to the Office of Tax Appeals. Taxpayers looking to make refund claims with CDTFA during this period will have an additional 60 days to file. Similarly, taxpayers seeking an appeal of a CDTFA tax determination to the Office of Tax Appeals will have 60 additional days to file the appropriate request.</p>	<p><a href="https://www.cdtfa.ca.gov/services/covid19.htm#small-business-payment">https://www.cdtfa.ca.gov/services/covid19.htm#small-business-payment</a></p> <p><a href="https://www.cdtfa.ca.gov/services/covid19.htm">https://www.cdtfa.ca.gov/services/covid19.htm</a></p> <p><a href="https://www.cdtfa.ca.gov/news/20-06.htm">https://www.cdtfa.ca.gov/news/20-06.htm</a></p> <p><a href="https://www.gov.ca.gov/wp-content/uploads/2020/03/3.3.20-N-40-20.pdf">https://www.gov.ca.gov/wp-content/uploads/2020/03/3.3.20-N-40-20.pdf</a></p>		
California	Various	<p>(March 30, 2020) California has provided extensions of time to claim a refund, file a protest of a Notice of Proposed Assessment (NPA) with the Franchise Tax Board (FTB), and to file an appeal or petition for rehearing with the Office of Tax Appeals (OTA). It also allows an extension of time for the FTB to issue an NPA.</p>	<p><a href="https://www.ftb.ca.gov/tax-pros/law/ftb-notices/2020-02.pdf">https://www.ftb.ca.gov/tax-pros/law/ftb-notices/2020-02.pdf</a></p>		



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California	Income Tax	<p>(April 1, 2020) California extensively updated its' COVID-19 FAQ page for income tax purposes, addressing topics such as rescheduling EFT estimated tax payments, statute of limitations waivers, and extended due dates.</p> <p>(March 26, 2020) California has published a webpage with detailed guidance about the revised original due date and the extension due date provided for the 2019 tax year as a result of the COVID-19 pandemic, covering each of the following tax types/situations: (1) Calendar Year Filers, (2) Fiscal Year Filers, (3) Estimated tax payments, (4) Real Estate Withholding, (5) Nonresident/Nonwage Withholding, and (6) Foreign Partner or Member Withholding.</p> <p>(March 18, 2020) FTB is postponing until July 15 the filing and payment deadlines for all individuals and business entities for: 2019 tax returns, 2019 tax return payments, 2020 1st and 2nd quarter estimate payments, 2020 LLC taxes and fees, and 2020 Non-wage withholding payments.</p> <p>The FTB will also waive interest and any late filing or late payment penalties that would otherwise apply. Taxpayers claiming the special COVID-19 relief should write the name of the state of emergency (for example, COVID-19) in black ink at the top of the tax return to alert FTB of the special extension period. If taxpayers are e-filing, they should follow the software instructions to enter disaster information.</p>	<p><a href="https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/help-with-covid-19.html">https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/help-with-covid-19.html</a></p> <p><a href="https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/extensions-to-file-pay.html">https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/extensions-to-file-pay.html</a></p> <p><a href="https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-3-state-postpones-tax-deadlines-until-july-15-due-to-the-covid-19-pandemic.html">https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-3-state-postpones-tax-deadlines-until-july-15-due-to-the-covid-19-pandemic.html</a></p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p> <p>Partnerships and S Corporations = July 15, 2020</p> <p>LLCs, including federally-disregarded LLCs = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p> <p>S Corporations = July 15, 2020</p>





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California	Property Tax	<p>(April 4, 2020) Governor Gavin Newsom today released the below statement following the announcement of a commitment from California counties to cancel penalties and other charges for homeowners, small businesses and other property owners with demonstrated economic hardship, on a case-by-case basis, due to COVID-19. Property owners that can afford to pay these taxes should continue to pay on time. “This is good news for Californians. I would like to thank the California State Association of Counties and the California Association of County Treasurers and Tax Collectors for committing to providing economic relief for residents and small businesses facing hardships due to COVID-19.”</p> <p>(March 20, 2020) The California Board of Equalization (BOE) has published an FAQ about the impact of the COVID-19 epidemic upon property taxes.</p>	<p><a href="https://www.gov.ca.gov/2020/04/04/governor-newsom-praises-california-counties-for-pledge-to-use-local-authority-to-cancel-penalties-or-charges-for-property-tax-non-payment-related-to-covid-19/">https://www.gov.ca.gov/2020/04/04/governor-newsom-praises-california-counties-for-pledge-to-use-local-authority-to-cancel-penalties-or-charges-for-property-tax-non-payment-related-to-covid-19/</a></p> <p><a href="https://www.boe.ca.gov/BOE-COVID19-FAQ.pdf">https://www.boe.ca.gov/BOE-COVID19-FAQ.pdf</a></p>		
California	Payroll Tax	<p>(March 17, 2020) 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><a href="https://www.edd.ca.gov/payroll_taxes/emergency_and_disaster_assistance_for_employers.htm#StatewideMarch2020">https://www.edd.ca.gov/payroll_taxes/emergency_and_disaster_assistance_for_employers.htm#StatewideMarch2020</a></p>		



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<p>California: City of San Francisco</p>	<p>Various</p>	<p>Quarterly estimated tax payments of the Gross Receipts Tax, Payroll Expense Tax, Commercial Rents Tax, and Homelessness Gross Receipts Tax that would otherwise be due on April 30, 2020, are waived for taxpayers or combined groups that had combined San Francisco gross receipts in calendar year 2019 of \$10,000,000 or less. These quarterly estimated tax liabilities must instead be paid along with annual tax payments for tax year 2020, which will generally be due by March 1, 2021.</p> <p>These bills are typically mailed in late March, but businesses with 2019 gross receipts of \$10,000,000 or less will receive a letter instead of a bill.</p>	<p><a href="https://sfmayor.org/article/san-francisco-announces-measures-support-small-businesses-response-covid-19">https://sfmayor.org/article/san-francisco-announces-measures-support-small-businesses-response-covid-19</a></p> <p><a href="https://sftreasurer.org/covid19">https://sftreasurer.org/covid19</a></p>		



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Colorado	Income Tax	<p>(April 3, 2020) Colorado adopted two emergency regulations – 39-22-608-2 and 39-22-609-1 – to provide further guidance about the state’s COVID-19 income tax filing and payment extensions.</p> <p>(March 25, 2020) 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. 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><a href="https://www.sos.state.co.us/CR/Upload/AGORequestEmergency/AdoptedRules02020-00205.doc">https://www.sos.state.co.us/CR/Upload/AGORequestEmergency/AdoptedRules02020-00205.doc</a></p> <p><a href="https://www.colorado.gov/pacific/tax/2019-income-tax-deadline-extension">https://www.colorado.gov/pacific/tax/2019-income-tax-deadline-extension</a></p> <p><a href="https://www.colorado.gov/pacific/tax/covid-19-updates#Income%20Tax%20Extension">https://www.colorado.gov/pacific/tax/covid-19-updates#Income%20Tax%20Extension</a></p> <p>Governor's Office website</p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p> <p>Partnerships and S Corporations = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Colorado	Sales Tax	<p>(April 7, 2020) Colorado adopted a temporary emergency rule to comply with Executive Order D 2020 023, which extends the filing and remittance deadline for certain sales taxes. Executive Order D 2020 023 specifically directs the Department to promulgate and issue emergency rules to extend the April 20, 2020 filing and remittance deadline to May 20, 2020.</p> <p>(April 6, 2020) Colorado retailers that are required to file a sales tax return and remit sales tax on April 20, 2020 may extend their filing and remittance deadline to May 20, 2020. This is a one-time extension of the April 20, 2020 filing and remittance deadline for state and state-administered sales taxes. The extension does not apply to self-collecting home-rule taxing jurisdictions.</p> <p>The Department will waive penalties and interest that may accrue retailers that file their return and remit the full amount of state and state-administered sales tax due April 20, 2020 on or before May 20, 2020.</p> <p>However, a retailer that does not file the return and remit full payment on or before April 20, 2020 will not be able to retain their vendor/service fee. The vendor fee is a percentage of the sales tax collected that a retailer is allowed to retain in order to cover the expenses incurred by collecting and remitting state sales tax. The vendor fee is currently 4% of the sales tax remitted and is capped at \$1,000 per filing period.</p> <p>(March 20, 2020) "D 2020-010" Gov. Polis signed an executive order directing the Colorado Department of Revenue 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><a href="https://www.colorado.gov/governor/news/gov-polis-announces-states-economic-response-covid-19">https://www.colorado.gov/governor/news/gov-polis-announces-states-economic-response-covid-19</a></p>	<p><a href="https://www.colorado.gov/pacific/tax/april-2020-sales-tax-deadline-extension">https://www.colorado.gov/pacific/tax/april-2020-sales-tax-deadline-extension</a></p> <p><a href="https://www.colorado.gov/pacific/tax/sales-tax-deadlines">https://www.colorado.gov/pacific/tax/sales-tax-deadlines</a></p>		



Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Colorado: City of Denver	Sales Tax	(March 19, 2020) The Denver Department of Finance (DOF) will waive the 15% penalty for late payment of February and March sales, use, and occupational privilege taxes due March 20 and April 20, 2020. The return must be filed and funds remitted within 30 days of the due date. DOF will evaluate extension of the waiver on a month-by-month basis.	<a href="https://www.denvergov.org/content/denvergov/en/city-of-denver-home/news/2020/denver-announces-initial-economic-relief-package-for-businesses-.html">https://www.denvergov.org/content/denvergov/en/city-of-denver-home/news/2020/denver-announces-initial-economic-relief-package-for-businesses-.html</a>		
Colorado	Various	(March 30, 2020) Colorado has published a detailed matrix of all COVID-19 related tax payment and filing deadlines, covering all tax types administered by the Colorado Department of Revenue.	<a href="https://www.colorado.gov/pacific/sites/default/files/CDOR_Taxation_Due_Date_Schedule_03-30-2020.pdf">https://www.colorado.gov/pacific/sites/default/files/CDOR_Taxation_Due_Date_Schedule_03-30-2020.pdf</a>		



# Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Connecticut	Income Tax	<p>(March 25, 2020) Connecticut has published an FAQ section to its' webpage about its' tax response to the COVID-19 outbreak.</p> <p>(March 24, 2020) 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>(March 15, 2020) 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 30 days. In addition, the payments associated with these returns are also extended to the corresponding due date in June. The impacted returns and the associated filing dates and payment deadlines are set forth below:</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• 2019 Form CT-990T Connecticut Unrelated Business Income Tax Return – filing date extended to June 15, 2020; payment deadline extended to June 15, 2020</li> <li>• 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</li> </ul>	<p><a href="https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ">https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ</a></p> <p><a href="https://portal.ct.gov/DRS/News---Press-Releases/2020/2020-Press-Releases/Effective-Immediately-DRS-Extends-Filing-Deadline-for-Certain-Annual-State-Business-Tax&gt;Returns">https://portal.ct.gov/DRS/News---Press-Releases/2020/2020-Press-Releases/Effective-Immediately-DRS-Extends-Filing-Deadline-for-Certain-Annual-State-Business-Tax&gt;Returns</a></p> <p><a href="https://portal.ct.gov/DRS/News---Press-Releases/2020/2020-Latest-News/DRS-extends-filing-and-payment-deadlines-for-personal-income-tax">https://portal.ct.gov/DRS/News---Press-Releases/2020/2020-Latest-News/DRS-extends-filing-and-payment-deadlines-for-personal-income-tax</a></p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax = June 15, 2020</p> <p>Pass-Through Entity Tax = June 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = April 15, 2020</p> <p>Fiduciary Tax = July 15, 2020</p>



Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Connecticut	Sales Tax	<p>(March 30, 2020) Connecticut is granting an automatic extension of filing and payment deadlines for Sales Tax and Room Occupancy Tax, for any company who is a “small business taxpayer” (SBT) with respect to the respective tax type. For Sales Tax purposes, an SBT is any taxpayer that has \$150,000 or less in annual Sales Tax liability. Similarly, for Room Occupancy Tax purposes, an SBT is any taxpayer that has \$150,000 or less in annual Room Occupancy Tax liability. Any taxpayer that collects both Sales Tax and Room Occupancy Tax must evaluate each tax separately to determine eligibility for relief. The \$150,000 tax liability threshold must be measured using a calendar year look back period of January 1, 2019 through December 31, 2019.</p> <p>SBTs are granted the following extensions:</p> <ul style="list-style-type: none"> <li>* For monthly Sales Tax and Room Occupancy Tax filers: returns and payments due March 31, 2020, and April 30, 2020, are extended to May 31, 2020.</li> <li>* For quarterly Sales Tax and Room Occupancy Tax filers: returns and payments due April 30, 2020, are extended to May 31, 2020.</li> </ul>	<a href="https://portal.ct.gov/DRS/Press-Room/Press-Releases/2020/State-Extends-Filing-and-Payment-Deadlines-for-Sales-Tax-and-Room-Occupancy-Tax">https://portal.ct.gov/DRS/Press-Room/Press-Releases/2020/State-Extends-Filing-and-Payment-Deadlines-for-Sales-Tax-and-Room-Occupancy-Tax</a>		
Connecticut	Property Tax	<p>(April 1, 2020) Connecticut Gov. Ned Lamont issued an executive order providing relief for property and excise taxpayers due to the COVID-19 pandemic.</p>	<a href="https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7S.pdf?la=en">https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7S.pdf?la=en</a>		
Connecticut	Gift Tax	<p>(April 2, 2020) The filing and payment deadline for Connecticut gift tax returns reporting gifts made during taxable year 2019 is automatically extended from April 15, 2020, to July 15, 2020. Gifts made during taxable year 2019 are reported on Form CT-706/709. This extension does not apply to estate tax.</p>	<a href="https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ#GIFT">https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ#GIFT</a>	July 15, 2020	



# Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Delaware	Income Tax	<p>(April 14, 2020) Delaware issued an FAQ page discussing aspects of its' income tax extensions for COVID-19.</p> <p>(April 9, 2020) Delaware published a webpage of tax deadlines that it has extended, and tax deadlines that it has not extended (such as the Bank Franchise Tax).</p> <p>(March 23, 2020)</p> <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> </ol>	<p><a href="https://revenuefiles.delaware.gov/2020/2019%20Tax%20Season%20FAQ%20COVID-19.pdf">https://revenuefiles.delaware.gov/2020/2019%20Tax%20Season%20FAQ%20COVID-19.pdf</a></p> <p><a href="https://news.delaware.gov/2020/04/09/state-continues-to-process-taxes-and-fees/">https://news.delaware.gov/2020/04/09/state-continues-to-process-taxes-and-fees/</a></p> <p><a href="https://revenuefiles.delaware.gov/2020/TIM2020-01_COVID-19_filing_extension.pdf">https://revenuefiles.delaware.gov/2020/TIM2020-01_COVID-19_filing_extension.pdf</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020 (the "tentative tax return")</p>
Delaware	Sales Tax	Delaware does not impose a sales tax.			





Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Delaware	Gross Receipts Tax	(April 9, 2020) Delaware has confirmed that it is not changing the filing/payment deadline under the state’s Gross Receipts Tax for COVID-19.	<a href="https://news.delaware.gov/2020/04/09/state-continues-to-process-taxes-and-fees/">https://news.delaware.gov/2020/04/09/state-continues-to-process-taxes-and-fees/</a>  <a href="https://revenue.delaware.gov/frequently-asked-questions/gross-receipts-tax-faqs/">https://revenue.delaware.gov/frequently-asked-questions/gross-receipts-tax-faqs/</a>		
District of Columbia	Various	<p>(March 17, 2020) The “COVID-19 Response Emergency Amendment Act of 2020” was signed into law, which permits the waiver of penalties and abatement of interest for late hotel property tax payments made by June 30, 2020, and permits the Office of Tax and Revenue to waive penalties and abate interest for general sales tax payments due for periods ending on February 29 or March 31, 2020, if those liabilities are paid in full by July 20, 2020.</p> <p>In addition, the law waives the fee for failing to deliver the first biennial report for 2020 required by D.C. Code Section 29-102.11(c) by April 1, 2020, if the report is delivered to the Mayor for filing by June 1, 2020.</p> <p>Because this is an emergency measure, its provisions will be effective for 90 days, expiring on June 15, 2020.</p>	<a href="http://lms.dccouncil.us/Download/44469/B23-0718-SignedAct.pdf">http://lms.dccouncil.us/Download/44469/B23-0718-SignedAct.pdf</a>		



# Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
District of Columbia	Income Tax	<p>(April 9, 2020) The District of Columbia has extended the deadline to file and pay all income, partnership and franchise tax returns until July 15, 2020. This extension applies to all D-20, D-30, D-40, D-41, D-40B, and D-65 tax filers, and includes combined return filers. This extension is automatic and does not require taxpayers to apply. Taxpayers may continue to request an extension to file their income, partnership and franchise tax returns to October 15, 2020. All such extension requests must be made by filing the applicable extension form with OTR by July 15, 2020 and making all required payments for tax year 2019 by July 15, 2020. The deadlines to file Forms D-20ES, D-30ES, D-40ES and D-41ES and to make estimated tax payments remains unchanged. The first quarter payments are due April 15, 2020, and the second quarter payments are due June 15, 2020.</p> <p>(April 6, 2020) The District of Columbia has extended the deadline to file and pay all income, partnership and franchise tax returns until July 15, 2020. This extension applies to all D-20, D-30, D-40, D-41, D-40B, and D-65 tax filers, and includes combined return filers. This extension is automatic and does not require taxpayers to apply. Taxpayers may continue to request an extension to file their income, partnership and franchise tax returns to October 15, 2020. All such extension requests must be made by filing the applicable extension form with OTR by July 15, 2020 and making all required payments for tax year 2019 by July 15, 2020.</p> <p>The deadlines to file Forms D-20ES, D-30ES, D-40ES and D-41ES and to make estimated tax payments remains unchanged. The first quarter payments are due April 15, 2020, and the second quarter payments are due June 15, 2020.</p> <p>(March 26, 2020) The Office of Tax and Revenue today announced that the deadlines for individual and business taxpayers to file their Tax Year 2020 estimated tax payments (Forms D-40ES, D-41ES, D-20ES, and D-30ES) remain unchanged. The first quarter payments are due April 15, 2020, and the second quarter payments are due June 15, 2020.</p> <p>(March 23, 2020) 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.</p>	<p><a href="https://otr.cfo.dc.gov/release/otr-tax-notice-2020-03-covid-19-emergency-income-and-franchise-tax-extension">https://otr.cfo.dc.gov/release/otr-tax-notice-2020-03-covid-19-emergency-income-and-franchise-tax-extension</a></p> <p><a href="https://otr.cfo.dc.gov/release/otr-tax-notice-2020-03-covid-19-emergency-income-and-franchise-tax-extension">https://otr.cfo.dc.gov/release/otr-tax-notice-2020-03-covid-19-emergency-income-and-franchise-tax-extension</a></p> <p><a href="https://otr.cfo.dc.gov/node/1469326">https://otr.cfo.dc.gov/node/1469326</a></p> <p><a href="https://coronavirus.dc.gov/release/mayor-bowser-and-chief-financial-officer-dewitt-announce-2019-tax-filings-and-payment">https://coronavirus.dc.gov/release/mayor-bowser-and-chief-financial-officer-dewitt-announce-2019-tax-filings-and-payment</a></p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p> <p>Partnerships = July 15, 2020</p> <p>Ballpark Fee = June 15, 2020</p> <p><a href="https://mytaxdc.wordpress.com/2020/05/26/reminder-important-tax-filing-due-dates/">https://mytaxdc.wordpress.com/2020/05/26/reminder-important-tax-filing-due-dates/</a></p>	<p>Individual Income Tax and Fiduciaries = April 15, 2020</p> <p>Corporate Income Tax = April 15, 2020</p>



Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
<p>District of Columbia</p>	<p>Sales Tax</p>	<p>(March 20, 2020) The District will abate interest and waive penalties for failure to timely pay sales and use tax due for periods ending on February 29, 2020 and March 31, 2020, provided certain conditions are met. All vendors who are required to file sales and use tax returns on either a monthly or a quarterly basis are eligible for this relief, except for hotels and motels permitted to defer real property taxes under D.C. Code § 47-811(b). (For more information regarding the real property tax deferral, see OTR Notice 2020-01, Extended Real Property Tax Due Date for Hotels and Motels Relating to the First Half of Tax Year 2020 Installment). Any hotel or motel vendor registered with OTR with the NAICS code 72111, 721110, 72112 or 721120 is ineligible for this relief.</p> <p>Accordingly, OTR will automatically waive interest and penalties that would ordinarily be assessed for failure to timely pay sales and use tax due for periods ending on February 29, 2020 and March 31, 2020 as follows:</p> <ol style="list-style-type: none"> <li>1. Monthly Filers. Eligible vendors who are required to file sales tax returns on a monthly basis must file an FR-800M as usual through MyTax.DC.gov on or before March 20, 2020 for the period ending February 29, 2020 and on or before April 20, 2020 for the period ending March 31, 2020.</li> <li>2. Quarterly Filers. Eligible vendors who are required to file sales tax returns on a quarterly basis must file an FR-800Q as usual through MyTax.DC.gov on or before April 20, 2020 for the period ending March 31, 2020.</li> <li>3. All eligible vendors must pay in full all sales and use taxes due for periods ending on February 29, 2020 and March 31, 2020 on or before July 20, 2020. Failure to pay in full by July 20, 2020 will result in interest and penalties accruing from your original payment due dates.</li> </ol>	<p><a href="https://otr.cfo.dc.gov/node/1468186">https://otr.cfo.dc.gov/node/1468186</a></p> <p><a href="https://mytax.dc.gov/">https://mytax.dc.gov/</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Florida	Sales Tax	<p>(April 9, 2020) Florida has published an FAQ page regarding the impact of COVID-19 upon various tax types, including sales tax filings otherwise due by March 31, 2020 and April 30, 2020.</p> <p>(March 26, 2020) For the February 2020 reporting period, the Department will waive penalty and 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: (1) sales and use tax, (2) tourist development tax (for Department-administered counties), (3) new tire fees, (4) rental car surcharge, (5) prepaid wireless E-911 fee, (6) lead acid battery fees, and (7) dry-cleaning gross receipts.</p> <p>For the March 2020 reporting period, taxpayers not “adversely affected” by the COVID-19 outbreak are required to continue to file and remit on or before April, 20, 2020. Taxpayers “adversely affected” are provided an April 30, 2020 due date for the above seven tax types.</p> <p>“Adversely affected” is defined as a business who meets any of the following four criteria: (1) it 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 above seven tax types; (2) the business experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; (3) the business was established after March 2019; or (4) the business was registered with the Department to file quarterly.</p> <p>Questions about this relief should be directed to COVID19TAXHELP@floridarevenue.com, or at (850) 488-6800.</p>	<p><a href="https://floridarevenue.com/taxes/Documents/flFaqCovid19.pdf">https://floridarevenue.com/taxes/Documents/flFaqCovid19.pdf</a></p> <p><a href="https://revenue.law.floridarevenue.com/LawLibrary/Documents/2020/03/ADM-122971_Order%20of%20Emergency%20Waiver%20_20-52-DOR-002.pdf">https://revenue.law.floridarevenue.com/LawLibrary/Documents/2020/03/ADM-122971_Order%20of%20Emergency%20Waiver%20_20-52-DOR-002.pdf</a></p>		
Florida	Individual Income Tax	Florida does not impose an individual income tax.			



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Florida	Corporate Income Tax	(April 27, 2020) Florida has extended its' corporate income tax filing/payment deadlines for taxpayers with years ending Dec. 31, 2019, Jan. 31, 2020, and Feb. 29, 2020. The filing deadline is now Aug. 3, 2020, and the (extension) payment deadline is now June 1, 2020 (July 1, 2020 for a Feb. 29, 2020 year end). Quarterly estimated tax deadlines are unchanged.	<a href="https://floridarevenue.com/emdisaster/Additional%20Info/Order%20of%20Emergency%20Waiver%2020-52-DOR-003%20(Corporate%20Income%20Tax).pdf">https://floridarevenue.com/emdisaster/Additional%20Info/Order%20of%20Emergency%20Waiver%2020-52-DOR-003%20(Corporate%20Income%20Tax).pdf</a>	Years ending Dec. 31, 2019 or Jan. 31, 2020 = payment due June 1, 2020, return due August 3, 2020  Year ending Feb. 29, 2020 = payment due July 1, 2020, return due August 3, 2020	May 31, 2020
Florida	Property Tax	(March 26, 2020) The date for citizens and businesses to pay property taxes in all Florida Counties is extended from March 31 to April 15, 2020. All tax collectors shall consider taxes to be timely paid if received by electronic payment or postmarked by April 15, 2020, to address the emergency conditions declared in EO 20-52.	<a href="https://revenuелaw.floridarevenue.com/LawLibraryDocuments/2020/03/ADM-122970_Order%20of%20Emergency%20Waiver%20_20-52-DOR-001.pdf">https://revenuелaw.floridarevenue.com/LawLibraryDocuments/2020/03/ADM-122970_Order%20of%20Emergency%20Waiver%20_20-52-DOR-001.pdf</a>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Florida	Various	<p>(March 16, 2020) The Florida Department of Revenue is monitoring developments pertaining to the novel coronavirus (COVID-19) and is following guidance from federal and state officials. In response to taxpayer concerns and uncertainty pertaining to COVID-19, the Department has established a team to address tax-related issues pertaining to COVID-19 and has created an email address, COVID19TAXHELP@FloridaRevenue.com, where taxpayers can share their questions and concerns. The Department encourages all taxpayers to conduct their business through the Department’s online services or to contact the Department call center at 850-488-6800.</p> <p>(March 16, 2020) 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.  <a href="https://floridapolitics.com/archives/323680-ron-desantis-announces-help-for-small-businesses-considers-restaurant-restrictions">https://floridapolitics.com/archives/323680-ron-desantis-announces-help-for-small-businesses-considers-restaurant-restrictions</a></p>	<p><a href="https://floridarevenue.com/pages/default.aspx">https://floridarevenue.com/pages/default.aspx</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Georgia	Income Tax	<p>(April 16, 2020) The Georgia Department of Revenue (DOR) announced today that additional tax deadlines have been extended in conformance with the U.S. Treasury Department and Internal Revenue Service (IRS), apparently in conformity with April 9th's IRS Notice 2020-23.</p> <p>Estimated Payments - As announced a few weeks ago, the state estimated income tax payments due on April 15, 2020, were extended to July 15, 2020. As of today, the state estimated income tax payments due on June 15, 2020, have also been extended to July 15, 2020 (as well as any other estimated income tax payment due after April 15, 2020, and before July 15, 2020).</p> <p>Additional Filers - Any income tax return and payment due after April 15, 2020, and before July 15, 2020, is now due on July 15, 2020. This extension adds additional corporate filers, as well as other fiscal year income tax filers, to the relief announced in March.</p> <p>(March 30, 2020) Georgia published a detailed FAQ section on its' website regarding COVID-19 related tax relief.</p> <p>(March 25, 2020) 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>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.</p>	<p><a href="https://dor.georgia.gov/press-releases/2020-04-16/georgia-extends-additional-tax-deadlines">https://dor.georgia.gov/press-releases/2020-04-16/georgia-extends-additional-tax-deadlines</a></p> <p><a href="https://dor.georgia.gov/coronavirus-tax-relief-faqs">https://dor.georgia.gov/coronavirus-tax-relief-faqs</a></p> <p><a href="https://dor.georgia.gov/press-releases/2020-03-25/georgia-income-tax-and-tag-renewal-deadlines-extended">https://dor.georgia.gov/press-releases/2020-03-25/georgia-income-tax-and-tag-renewal-deadlines-extended</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>



Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Georgia	Sales Tax	(March 25, 2020) 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.	<a href="https://dor.georgia.gov/press-releases/2020-03-25/georgia-income-tax-and-tag-renewal-deadlines-extended">https://dor.georgia.gov/press-releases/2020-03-25/georgia-income-tax-and-tag-renewal-deadlines-extended</a>		
Hawaii	Income Tax	<p>(March 23, 2020) Individual income tax returns and payments for the 2019 taxable year that are due from April 20, 2020 to June 20, 2020 are now due by July 20, 2020. This relief applies to all individual income tax filers, including self-employed individuals. The Department will automatically provide this relief, there is no need to file additional forms to qualify for this relief.</p> <p>Corporate income tax returns and payments for the 2019 taxable year that are due from April 20, 2020 to June 20, 2020 are now due July 20, 2020. This relief includes only payments for the 2019 taxable year and does not include payment of 2020 estimated taxes.</p> <p>The filing deadline for the 2019 taxable year for all Income Taxpayers is extended to July 20, 2020. Automatic extensions to file under section 235-98, Hawaii Revised Statutes (HRS), remain available. For purposes of automatic extensions for Affected Taxpayers, the postponed payment deadline of July 20, 2020 will be used. This means that for Affected Taxpayers, “properly estimated tax liability” must be paid by July 20, 2020 rather than April 20, 2020 and returns must be filed by October 20, 2020.</p>	<a href="https://files.hawaii.gov/tax/news/announce/ann20-01.pdf">https://files.hawaii.gov/tax/news/announce/ann20-01.pdf</a>	<p>Individual Income Tax = July 20, 2020</p> <p>Corporate Income Tax = July 20, 2020</p>	<p>Individual Income Tax = April 20, 2020</p> <p>Corporate Income Tax = April 20, 2020</p>





Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Hawaii	Sales Tax	<p>(March 25, 2020) The Chamber of Commerce Hawaii called on Governor David Ige to delay or suspend upcoming General Excise and other tax and fee collection for businesses impacted by COVID-19.</p> <p>(March 23, 2020) Even though Hawaii has created filing and payment relief for State Income taxpayers, the filing and payment dates for all non-Income taxes (Withholding, General Excise, Transient Accommodations, etc.) are unchanged.</p>	<p><a href="https://covid19.cochawaii.org/2020/03/26/chamber-of-commerce-hawaii-calls-for-suspension-or-delay-of-get-fee-collection-to-assist-covid-19-impacted-businesses/">https://covid19.cochawaii.org/2020/03/26/chamber-of-commerce-hawaii-calls-for-suspension-or-delay-of-get-fee-collection-to-assist-covid-19-impacted-businesses/</a></p> <p><a href="https://tax.hawaii.gov/wp-content/uploads/2020/03/2020.03.23-RELIEF-FOR-TAXPAYERS-AFFECTED-BY-THE-COVID-19-EMERGENCY.pdf">https://tax.hawaii.gov/wp-content/uploads/2020/03/2020.03.23-RELIEF-FOR-TAXPAYERS-AFFECTED-BY-THE-COVID-19-EMERGENCY.pdf</a></p>		
Idaho	Income Tax	<p>(April 2, 2020) Idaho published an FAQ section on its' webpage about COVID-19 related income tax relief, including the statement that "We've extended the due date for income tax estimated payments that are normally due April 15 to June 15. This includes fiscal-year tax filers."</p> <p>(March 24, 2020) In response to the COVID-19 pandemic, Governor Little has extended the 2019 Idaho income tax filing and payment deadlines from April 15, 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><a href="https://tax.idaho.gov/i-2075.cfm">https://tax.idaho.gov/i-2075.cfm</a></p> <p><a href="https://tax.idaho.gov/n-feed.cfm?idd=4313">https://tax.idaho.gov/n-feed.cfm?idd=4313</a></p>	<p>Individual Income Tax = June 15, 2020</p> <p>Corporate Income Tax = June 15, 2020</p>	<p>Individual Income Tax = N/A (not required)</p> <p>Corporate Income Tax = June 15, 2020</p>
Idaho	Property Tax	<p>(March 24, 2020) Governor Little also has extended the deadline to apply for property tax relief programs from April 15 to June 15.</p>	<p><a href="https://tax.idaho.gov/n-feed.cfm?idd=4313">https://tax.idaho.gov/n-feed.cfm?idd=4313</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Idaho	Sales Tax	<p>(April 2, 2020) Why aren't you extending the due dates for retailers to report or remit sales tax receipts?</p> <p>While we understand the economic stress that the COVID-19 pandemic is causing for all types of businesses, sales and use tax receipts belong to the State of Idaho – not the retailers – and they must be reported and remitted on time.</p>	<p><a href="https://tax.idaho.gov/i-2075.cfm">https://tax.idaho.gov/i-2075.cfm</a></p>		
Illinois	Income Tax	<p>(April 2, 2020 ) While Illinois is not extending the April 15, 2020 deadline for paying 2020 Q1 estimates, it is permitting those estimates to be based on 100% of the liability for 2018, 2019, or 2020. If equal installments are used, ES payment penalties can also be avoided using 90% of 2020 liability. However, Illinois will only permit a 2019 overpayment to be considered timely applied to the 2020 Q1 ES payment due on April 15, 2020 if it consists of payments made on or before April 15, 2020.</p> <p>(March 24, 2020) 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.</p> <p>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 of the installments equals 90% or more of the current year's liability or 100% of the previous year's liability.</p>	<p><a href="https://www.wipfli.com/insights/articles/tax-covid-19-illinois-taxes-deadlines-extended">https://www.wipfli.com/insights/articles/tax-covid-19-illinois-taxes-deadlines-extended</a></p> <p><a href="https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-26.pdf">https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-26.pdf</a></p> <p><a href="https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-24.pdf">https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-24.pdf</a></p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p> <p>Partnerships = April 15, 2020</p>	<p>Individual Income Tax = April 15, 2020</p> <p>Corporate Income Tax = April 15, 2020</p> <p>Note: special safe harbors provided by Informational Bulletin FY 2020-26</p>



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Illinois	Sales Tax	<p>(March 19, 2020) Illinois Governor J.B. Pritzker authorized a delay in the required payment dates of Illinois sales tax for bars and restaurants who owed less than \$75,000 in Illinois sales tax during calendar year 2019. Illinois sales tax returns (Form ST-1) are still required to be filed on time for the February, March and April 2020 periods. However, payments for those periods may be deferred without interest or penalty.</p> <p>Illinois sales tax payments for those months may now be paid to the State over a four-month period, with 25% of the total sales tax due for those months being paid equally on May 20, June 22, July 20 and August 20, 2020. Full payment is required for liabilities beginning with the May 2020 reporting period, which is due June 22, and for all following reporting periods.</p>	<p><a href="https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-23.pdf">https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-23.pdf</a></p>		
Illinois	Estate Tax	<p>(March 16, 2020) 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 March 16, 2020, and April 15, 2020, 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.</p> <p>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.  <a href="https://www.illinoistreasurer.gov/Individuals/Estate_Tax">https://www.illinoistreasurer.gov/Individuals/Estate_Tax</a></p>	<p><a href="https://illinoisattorneygeneral.gov/publications/estatetax.html">https://illinoisattorneygeneral.gov/publications/estatetax.html</a></p>	<p>May 15, 2020 (interest is still due on payments made after April 15, 2020)</p>	



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Illinois: City of Chicago	Various	<p>(May 14, 2020) Chicago Mayor Lightfoot further extended the due date (to July 1, 2020) for the following Chicago taxes: business tax payment due date extension for sales and use and excise tax purposes: restaurant, hotel accommodations, bottled water, checkout bag, ground transportation, parking, and amusement taxes.</p> <p>(March 25, 2020) Chicago added FAQs to its' website:  <a href="https://www.chicago.gov/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/Taxpayer%20Relief%20due%20to%20Covid-19%20FAQs.pdf">https://www.chicago.gov/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/Taxpayer%20Relief%20due%20to%20Covid-19%20FAQs.pdf</a></p> <p>(March 19, 2020) Chicago Mayor Lightfoot announced that the City of Chicago will extend the due date for “small businesses” to pay the following Chicago taxes to April 30, 2020: Bottled Water Tax, Checkout Bag Tax, Amusement Tax, Hotel Accommodations Tax, Restaurant Tax, and the Parking Tax. Any further guidance is expected to be issued on the City's website (<a href="https://www.chicago.gov/city/en/depts/fin.html">https://www.chicago.gov/city/en/depts/fin.html</a>).</p>	<p><a href="https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2020/May/MicrograntAwards.pdf">https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2020/May/MicrograntAwards.pdf</a></p> <p><a href="https://www.chicago.gov/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/Taxpayer%20Relief%20due%20to%20Covid-19%20FAQs.pdf">https://www.chicago.gov/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/Taxpayer%20Relief%20due%20to%20Covid-19%20FAQs.pdf</a></p> <p><a href="https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2020/March/SmallBusinessReliefPackage.pdf">https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2020/March/SmallBusinessReliefPackage.pdf</a></p>		
Illinois: Cook County	Various	<p>(March 27, 2020) Under a relief package issued by Cook County, due dates for the February and March 2020 tax periods have been extended to May 1, 2020 for its' Home Rule Taxes like the Alcoholic Beverage Tax, Amusement Tax, Tobacco Tax and Gasoline and Hotel Accommodations Tax.</p>	<p><a href="https://www.cookcountyil.gov/sites/default/files/service/covid-19-financial-relief-package.pdf">https://www.cookcountyil.gov/sites/default/files/service/covid-19-financial-relief-package.pdf</a></p>		
Indiana	Sales Tax	<p>(March 19, 2020) Indiana’s extensions for filing and paying income taxes do not apply to any other taxes, including sales taxes: “All other tax return filings and payment due dates remain unchanged.”</p>	<p><a href="https://calendar.in.gov/site/dor/event/dor-announces-filing-and-payment-extensions">https://calendar.in.gov/site/dor/event/dor-announces-filing-and-payment-extensions</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Indiana	Various	(March 31, 2020) The Indiana Department of Revenue announced a series of tax service enhancements called "Helping Hoosiers", including expedited refund processing, debt collection relief, audit and legal protest relief, hardship and offer in compromise (OIC) support, and tax policy assistance.	<a href="https://calendar.in.gov/site/dor/event/dor-announces-helping-hoosiers-covid-19-relief-services">https://calendar.in.gov/site/dor/event/dor-announces-helping-hoosiers-covid-19-relief-services</a>		
Indiana	Property Tax	(March 19, 2020) Indiana Gov. Eric Holcomb issued an Executive Order 20-05, requiring counties to waive penalties on property taxes paid within 60 days of the due date of May 11, 2020, as a result of the COVID-19 pandemic. The order's waiver does not apply to tax payments that have been escrowed by financial institutions on behalf of property taxpayers.	<a href="https://www.in.gov/gov/files/EO_20-05.pdf">https://www.in.gov/gov/files/EO_20-05.pdf</a>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Indiana	Income Tax	<p>(May 11, 2020) Indiana will conform to IRS Notice 2020-23. Among other changes, Indiana has changed the deadline for individual estimated tax payments originally due on June 15, 2020 to July 15, 2020. In addition, corporate estimated payments due on April 20, May 20, or June 22, 2020 are now due by July 15, 2020.</p> <p>(March 19, 2020) 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 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.</p> <p>(March 31, 2020) As a result of the extensions for estimated payments, for Individual and Corporate filers who file on a calendar year basis this means that the 1st estimated payment, normally due in April, will now be due after the 2nd estimated payment which remains due in June.</p>	<p><a href="https://www.in.gov/dor/files/DOR-COVID-Tax-Filing-Changes.pdf">https://www.in.gov/dor/files/DOR-COVID-Tax-Filing-Changes.pdf</a></p> <p><a href="https://calendar.in.gov/site/dor/event/dor-announces-additional-filing-and-payment-extensions/">https://calendar.in.gov/site/dor/event/dor-announces-additional-filing-and-payment-extensions/</a></p> <p><a href="https://calendar.in.gov/site/dor/event/dor-announces-filing-and-payment-extensions/">https://calendar.in.gov/site/dor/event/dor-announces-filing-and-payment-extensions/</a></p> <p><a href="https://www.in.gov/dor/7078.htm">https://www.in.gov/dor/7078.htm</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Iowa	Income Tax	<p>(April 9, 2020) Even though Iowa has not extended the Q1 (April 30, 2020) or Q2 (June 30, 2020) deadlines for paying estimated 2020 individual, corporate, or franchise tax, Iowa has provided special safe harbors for those payments based on specified percentages of those taxpayers' 2018 Iowa tax liabilities.</p> <p>(April 9, 2020) Even though Iowa has not extended the 2020 Q1 (April 30, 2020) or 2020 Q2 (June 30, 2020) quarterly estimated tax filing/payment deadline for individuals, corporations, or financial institutions, Iowa has provided special safe harbors for calculating those estimates based upon certain percentages of the related taxpayers' 2018 Iowa tax liabilities.</p> <p>(March 24, 2020) The Iowa Department of Revenue has extended 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. This extension does not apply to estimated tax payments. Specifically, this applies to:</p> <ul style="list-style-type: none"> <li>* IA 1040 Individual Income Tax Return and all supporting forms and schedules</li> <li>* IA 1040C Composite Return and all supporting forms and schedules</li> <li>* IA 1041 Fiduciary Return and all supporting forms and schedules</li> <li>* IA 1120 Corporation Income Tax Return and all supporting forms and schedules</li> <li>* IA 1120F Franchise Tax Return for Financial Institutions and all supporting forms and schedules</li> <li>* IA 1065 Iowa Partnership Return and all supporting forms and schedules</li> <li>* IA 1120S S Corporation Return and all supporting forms and schedules</li> <li>* Credit Union Moneys and Credits Tax Confidential Report</li> </ul> <p><a href="https://tax.iowa.gov/iowa-extend-filing-and-payment-deadline-income-tax-and-other-tax-types">https://tax.iowa.gov/iowa-extend-filing-and-payment-deadline-income-tax-and-other-tax-types</a> Iowa's webpage contains extensive FAQs. <a href="https://tax.iowa.gov/COVID-19">https://tax.iowa.gov/COVID-19</a></p>	<p><a href="https://tax.iowa.gov/iowa-issues-order-related-estimated-tax-payments">https://tax.iowa.gov/iowa-issues-order-related-estimated-tax-payments</a></p> <p><a href="https://tax.iowa.gov/sites/default/files/2020-04/DirectorOrder2020-03.pdf">https://tax.iowa.gov/sites/default/files/2020-04/DirectorOrder2020-03.pdf</a></p> <p><a href="https://tax.iowa.gov/COVID-19">https://tax.iowa.gov/COVID-19</a></p>	<p>Individual Income Tax and Fiduciaries = July 31, 2020</p> <p>Corporate Income Tax = July 31, 2020</p>	<p>Individual Income Tax and Fiduciaries = April 30, 2020</p> <p>Corporate Income Tax = April 30, 2020</p>



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Iowa	Sales Tax	<p>(March 24, 2020) Iowa issued the following FAQs: Are there any options related to sales and use tax payments or filings?</p> <p>The Department is working closely with Iowa Economic Development Authority (IEDA) and the Governor's Office to assist small business owners impacted by COVID-19. Starting the week of March 23, through March 30, IEDA will be accepting applications for small business relief as well as tax deferral for small businesses. Submitting an application does not guarantee assistance; however, taxpayers requesting deferral of current sales and/or withholding tax payments will be forwarded to the Department for review and to make individual payment arrangements. The Department referral is in regards to deferring payment of tax, as well as waiving penalty and interest. The Department will contact qualifying applicants to discuss further.</p> <p>Taxpayers that are not granted relief through the application process described above may be qualified for relief from penalty (but not interest) if they meet one of the reasons described in Iowa Code section 421.27. Requests for a penalty waiver are made on the Department's Penalty Waiver Request, 78-629.</p>	<a href="https://tax.iowa.gov/COVID-19">https://tax.iowa.gov/COVID-19</a>		
Iowa	Property Tax	<p>(March 20, 2020) Iowa temporarily suspends penalties and interest as it relates to the collection of property taxes until the end of its coronavirus proclamation.</p>	<a href="https://governor.iowa.gov/press-release/gov-reynolds-signs-additional-state-public-health-emergency-declaration-will-hold">https://governor.iowa.gov/press-release/gov-reynolds-signs-additional-state-public-health-emergency-declaration-will-hold</a>		





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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Kansas	Income Tax	<p>(May 26, 2020) Gov. Kelly included fiduciary income tax and privilege tax to the list of 2019 taxes due on July 15, 2020, and included both 2019 calendar year returns and 2019 fiscal year returns with due dates between April 15, 2020 and July 15, 2020. Even though this order does not affect laws governing estimated tax payments due April 15, 2020, KS-DOR Notice 20-02 already extended the due date for 2020 Q1 estimates from April 15, 2020 to July 15, 2020.</p> <p>(April 2, 2020) In Notice 20-02, the Kansas DOR announced that it would waive all applicable penalty and interest for Individual Income Tax, Corporate Income Tax, and Privilege Tax taxpayers whose first-quarter 2020 estimated tax payments are made after April 15, 2020 but on or before July 15, 2020.</p> <p>(March 23, 2020) The Department of Revenue shall extend the deadline for filing the 2019 calendar year tax returns for individual income tax, fiduciary income tax, corporate income tax, and privilege tax to July 15, 2020. The payment due date for such taxes shall also be extended to July 15, 2020, and no penalty or interest shall be imposed if paid on or before July 15, 2020.</p> <p>The Department of Revenue shall extend to July 15, 2020 the deadline for filing the 2019 fiscal year tax returns for fiduciary income tax, corporate income tax, and privilege tax with due dates between April 15, 2020 and July 15, 2020. The payment due date for such taxes shall be extended to July 15, 2020, and no penalty of interest shall be imposed if paid on or before July 15, 2020.</p>	<p><a href="https://governor.kansas.gov/wp-content/uploads/2020/05/EO-20-37-Deferred-Tax.pdf">https://governor.kansas.gov/wp-content/uploads/2020/05/EO-20-37-Deferred-Tax.pdf</a></p> <p><a href="http://rvpolicy.kdor.ks.gov/Pilots/Ntrntpil/IPILVix0.NSF/ae2ee39f7748055f8625655b004e9335/4c3dfbadc4f37c918625853d0002da55?OpenDocument">http://rvpolicy.kdor.ks.gov/Pilots/Ntrntpil/IPILVix0.NSF/ae2ee39f7748055f8625655b004e9335/4c3dfbadc4f37c918625853d0002da55?OpenDocument</a></p> <p><a href="https://governor.kansas.gov/wp-content/uploads/2020/03/EO-20-13-Executed.pdf">https://governor.kansas.gov/wp-content/uploads/2020/03/EO-20-13-Executed.pdf</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p> <p>Fiduciary Income Tax = July 15, 2020</p> <p>Privilege Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>
Kansas	Sales Tax	No guidance provided.			



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Kentucky	Income Tax	<p>(April 17, 2020) Kentucky has adopted April 9th’s IRS Notices 2020-18, 2020-20 and 2020-23. This income tax relief is applicable to individual, corporate, limited liability, fiduciary and pass-through filers with filing and payment deadlines of on or after April 15, 2020 and before July 15, 2020. This relief includes:</p> <ul style="list-style-type: none"> <li>* Kentucky income tax return filings currently due on April 15, 2020, May 15, 2020, and June 15, 2020 for individual, corporate, limited liability, fiduciary and pass-through filers, shall now be due July 15, 2020;</li> <li>* Kentucky income tax payments currently due on April 15, 2020, May 15, 2020, and June 15, 2020 for individual, corporate, limited liability, fiduciary and pass-through filers, shall now be due July 15, 2020.</li> </ul> <p>Estimated payments due on these dates are included in the deferral; and</p> <ul style="list-style-type: none"> <li>* The calculation and application of penalties, fees and interest corresponding to Kentucky income tax filings and payments now due on July 15, 2020 for individual, corporate and limited liability filers shall begin on July 16, 2020.</li> </ul>	<a href="https://revenue.ky.gov/News/Pages/DOR-Adopts-IRS-Income-Tax-Relief-and-Filing-Date-Extensions.aspx">https://revenue.ky.gov/News/Pages/DOR-Adopts-IRS-Income-Tax-Relief-and-Filing-Date-Extensions.aspx</a>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>
Kentucky	Sales Tax	No guidance provided.			
Kentucky	Property Tax	(April 10, 2020) The Kentucky Business Personal Property tax return (form 62A500) filing deadline has also been extended to July 15, 2020.	<a href="https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx">https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx</a>		
Kentucky: Cities	Various	(March 30, 2020) Gov. Andy Beshear signed into law L. 2020, S150, which provides that a tax district may suspend or otherwise extend the applicable deadline for the filing of returns for taxable net profits or taxable gross receipts of businesses within the tax district during the pendency of the state of emergency.	<a href="https://apps.legislature.ky.gov/record/20rs/sb150.html">https://apps.legislature.ky.gov/record/20rs/sb150.html</a>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Louisiana	Sales Tax	<p>(May 22, 2020) March and April 2020 sales tax returns and payments were due April 20 and May 20, 2020, respectively. Due to the ongoing public health emergency and in an effort to provide relief to businesses in Louisiana, the Department of Revenue will grant automatic penalty relief for these returns to taxpayers under certain conditions.</p> <p>To qualify for penalty relief, the taxpayer must file the March and April 2020 sales tax returns and remit the sales tax and any deficiency interest by June 30, 2020. If a taxpayer is unable to remit the sales tax and any deficiency interest by this date, penalty relief will be granted if the taxpayer submits and enters into an Installment Request for Business Taxes by June 30, 2020. Taxpayers may submit an Installment Request for Business Taxes by completing and mailing in Form R-19027 or by applying online through the Louisiana Taxpayer Access Point (LATAP) online system.</p> <p>(March 19, 2020) The February 2020 sales tax returns and payments 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><a href="http://revenue.louisiana.gov/LawsPolicies/RIB%2020-012%20Additional%20Sales%20Tax%20Relief%20Provisions%20Related%20to%20COVID-19.pdf">http://revenue.louisiana.gov/LawsPolicies/RIB%2020-012%20Additional%20Sales%20Tax%20Relief%20Provisions%20Related%20to%20COVID-19.pdf</a></p> <p><a href="http://revenue.louisiana.gov/LawsPolicies/RIB%2020-008%20Tax%20Return%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf">http://revenue.louisiana.gov/LawsPolicies/RIB%2020-008%20Tax%20Return%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Louisiana	Income Tax	<p>(March 30, 2020) the Department will automatically waive any underpayment of estimated tax (UET) penalty otherwise due for the April 15 and June 15, 2020 declaration payments provided the following criteria are met:</p> <ol style="list-style-type: none"> <li>1. The taxpayer pays the April 15 and June 15, 2020, declaration payments timely.</li> <li>2. The amount paid on the April 15, 2020, declaration payment is at least 90% of the amount paid on the April 15, 2019, declaration payment.</li> <li>3. The amount paid on the June 15, 2020, declaration payment is at least 90% of the amount paid on the June 17, 2019, declaration payment.</li> </ol> <p>(March 23, 2020) The due date for the following 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.</p> <ul style="list-style-type: none"> <li>*Partnerships - IT-565 - 2019 Partnership Return of Income</li> <li>*Partnerships - R-6922 - 2019 Composite Partnership Tax Return</li> <li>*Individuals - IT-540 - 2019 LA Resident Income Tax Return</li> <li>*Individuals - IT-540B - 2019 LA Nonresident and Part-Year</li> <li>*Individuals - Resident Income Tax Return and R-1035 - LA Consumer Use Tax Return</li> <li>*Fiduciary - IT-541 - 2019 Fiduciary Income Tax Return</li> <li>*Corporation - CIFT-620 - 2019 Corporation Income and 2020 Franchise Tax</li> </ul> <p>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. 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><a href="http://revenue.louisiana.gov/LawsPolicies/RR%2020-002%20Income%20Tax%20Relief%20Provisions%20for%20COVID-19%20Public%20Health%20Emergency.pdf">http://revenue.louisiana.gov/LawsPolicies/RR%2020-002%20Income%20Tax%20Relief%20Provisions%20for%20COVID-19%20Public%20Health%20Emergency.pdf</a></p> <p><a href="http://revenue.louisiana.gov/LawsPolicies/RIB%2020-009%20Income%20and%20Franchise%20Tax%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf">http://revenue.louisiana.gov/LawsPolicies/RIB%2020-009%20Income%20and%20Franchise%20Tax%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf</a></p>	<p>Individual Income Tax = April 15, 2020</p> <p>Corporate Income Tax = April 15, 2020</p> <p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = April 15, 2020</p> <p>Corporate Income Tax = April 15, 2020</p> <p>Note: special safe harbors provided by Revenue Ruling 20-002, for individual income tax purposes only</p>



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
<p>Maine</p>	<p>Income Tax</p>	<p>(April 1, 2020) In Maine Tax Alert April 2020 - #5, Maine announced that the deadline for 2020 Q2 estimated tax payments was extended to July 15, 2020.</p> <p>(March 26, 2020) Maine Governor Janet Mills announced that Maine will extend the deadline for state income tax payments from April 15 to July 15. The change 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 extension 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><a href="https://www.maine.gov/revenue/publications/alerts/2020/ta_apr2020_vol30_iss11.pdf">https://www.maine.gov/revenue/publications/alerts/2020/ta_apr2020_vol30_iss11.pdf</a></p> <p><a href="https://www.newscentermaine.com/article/money/mills-extends-maine-tax-deadline-to-july-15-due-to-covid-19/97-b249ab8e-7a78-44b1-92ca-28739c1ae030">https://www.newscentermaine.com/article/money/mills-extends-maine-tax-deadline-to-july-15-due-to-covid-19/97-b249ab8e-7a78-44b1-92ca-28739c1ae030</a></p> <p><a href="https://www.maine.gov/revenue/">https://www.maine.gov/revenue/</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Maine	Sales Tax	<p>(April 15, 2020) As recently announced in Tax Alerts by MRS, the deadlines for filing and paying Maine sales tax and state withholding tax are unchanged. This is because, unlike income tax, sales tax and state withholding tax are “trust fund” taxes held in trust. While MRS recognizes the strain that taxpayers are experiencing, Maine law prohibits taxpayers from using these trust fund taxes for their own purpose. MRS encourages retailers to still timely file their sales tax returns, although retailers may request an extension to file. However, for the reasons stated, any extension to file is not an extension for remitting collected sales tax to the State.</p> <p>Retailers who cannot compute the actual sales tax to remit may timely file their return and remit estimated sales tax based on their filing history. Retailers should file an amended return as soon as possible to reconcile the correct tax owed.</p> <p>(March 26, 2020) Maine Governor Janet Mills announced that, despite the extended filing and payment due dates for Maine income tax as a result of the COVID-19 outbreak, sales tax and payroll payments will continue as normal.</p>	<p><a href="https://www.maine.gov/revenue/publications/alerts/2020/ta_apr2020_vol30_iss9.pdf">https://www.maine.gov/revenue/publications/alerts/2020/ta_apr2020_vol30_iss9.pdf</a></p> <p><a href="https://www.newscentermaine.com/article/money/mills-extends-maine-tax-deadline-to-july-15-due-to-covid-19/97-b249ab8e-7a78-44b1-92ca-28739c1ae030">https://www.newscentermaine.com/article/money/mills-extends-maine-tax-deadline-to-july-15-due-to-covid-19/97-b249ab8e-7a78-44b1-92ca-28739c1ae030</a></p>		
Maine	Property Tax	<p>(March 31, 2020) The deadline for property tax exemption applications has been extended from April 1 to the earlier of either (1) the commitment date of the municipality or (1) 30 days after the termination of the declared COVID-19 emergency. This extension applies to property tax exemptions: Property of Institutions and Organizations (36 M.R.S. § 652); Estates of Veterans (36 M.R.S. § 653(1)(G)); Solar and Wind Energy Equipment (36 M.R.S. §§ 655(1)(U) and 656(1)(K)); Exemption of Homesteads (36 M.R.S. § 684(1)); and Exemption of Business Equipment (“BETE”) (36 M.R.S. § 693(1)).</p>	<p><a href="http://revenue.louisiana.gov/LawsPolicies/RR%2020-002%20Income%20Tax%20Relief%20Provisions%20for%20COVID-19%20Public%20Health%20Emergency.pdf">http://revenue.louisiana.gov/LawsPolicies/RR%2020-002%20Income%20Tax%20Relief%20Provisions%20for%20COVID-19%20Public%20Health%20Emergency.pdf</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Maryland	Sales Tax	<p>(April 14, 2020) Comptroller Peter Franchot today announced he is extending business-related tax filing deadlines for a second time. The new extension to July 15th applies to certain business returns with due dates during the months of February, March, April, and May 2020 for businesses filing sales and use tax, withholding tax, and admissions &amp; amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee and bay restoration fee returns. The deadline for June payments of the alcohol tax and admissions &amp; amusement tax, which are due on the 10th day of the month, have also been extended to July 15. Business taxpayers who file and pay by the extended due date will receive a waiver of interest and penalties.</p> <p>(March 23, 2020) When filing sales and use tax returns for sales taking place in February, March, and April of 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>(March 11, 2020) Businesses with returns due in March, April and May 2020 for sales tax, use tax, withholding tax, and admissions and amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, may now file those tax returns by June 1, 2020. Businesses who file and pay by this June 1, 2020, extended due date will receive a waiver of interest and penalties.</p> <p>In addition, per the press release, “The 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><a href="https://marylandtaxes.gov/media/2020/04-14-2020-Updated-News-Release-Maryland-Business-Tax-Deadlines-Extended-to-July-15.pdf">https://marylandtaxes.gov/media/2020/04-14-2020-Updated-News-Release-Maryland-Business-Tax-Deadlines-Extended-to-July-15.pdf</a></p> <p><a href="https://interactive.marylandtaxes.gov/schedule/pdf/COVID-19_Tax_Alert.pdf">https://interactive.marylandtaxes.gov/schedule/pdf/COVID-19_Tax_Alert.pdf</a></p> <p><a href="https://content.govdelivery.com/accounts/MDCOMP/bulletins/28094ba">https://content.govdelivery.com/accounts/MDCOMP/bulletins/28094ba</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Maryland	Income Tax	<p>(April 1, 2020) Maryland published a Tax Alert dated 04-01-20 which explains what impact its' COVID-19 income tax filing/payment date extensions have upon the related extended due dates and statute of limitations. In addition, Maryland is extending the deadline for making payroll withholding payments for the periods of February, March, and April 2020 to June 1, 2020 without interest or penalty.</p> <p>(March 23, 2020) 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.</p> <p>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.</p> <p>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.</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><a href="https://www.marylandtaxes.gov/schedule/pdf/COVID-19_Tax_Alert.pdf">https://www.marylandtaxes.gov/schedule/pdf/COVID-19_Tax_Alert.pdf</a></p> <p><a href="https://interactive.marylandtaxes.gov/schedule/pdf/COVID-19_Tax_Alert.pdf">https://interactive.marylandtaxes.gov/schedule/pdf/COVID-19_Tax_Alert.pdf</a></p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>
Maryland	Property Tax	<p>(April 1, 2020) The 2020 deadline for submitting Annual Reports and Personal Property Tax Returns will be automatically extended to July 15, 2020.</p>	<p><a href="https://dat.maryland.gov/newsroom/Pages/2020-03-30-SDAT-COVID-19-Update.aspx">https://dat.maryland.gov/newsroom/Pages/2020-03-30-SDAT-COVID-19-Update.aspx</a></p>		





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Massachusetts	Sales Tax	<p>(March 19, 2020) Massachusetts promulgated new Subd. 7 of sales/use tax regulation 830 CMR 62C.16.2:</p> <p>With respect to sales by vendors whose cumulative liability in the 12-month period ending February 29, 2020, for returns required to be filed under M.G.L. c. 62C, § 16(h) is less than \$150,000, the sales and use tax filing and payment schedule during the COVID-19 State of Emergency declared by the Governor shall be as follows:</p> <ul style="list-style-type: none"> <li>• 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, 2020.</li> <li>• This suspension does not apply to marijuana retailers as defined in M.G.L. c. 94G, § 1, marketplace facilitators or vendors selling motor vehicles.</li> </ul>	<p><a href="https://www.mass.gov/regulations/830-CMR-62c162-sales-and-use-tax-returns-and-payments">https://www.mass.gov/regulations/830-CMR-62c162-sales-and-use-tax-returns-and-payments</a></p>		



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Massachusetts	Various	<p>(March 19, 2020) 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"> <li>• 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</li> <li>• 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(1)2 promulgated by the Department on March 19, 2020.</li> </ul> <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.</p>	<p><a href="https://www.mass.gov/technical-information-release/tir-20-2-late-file-and-late-pay-penalty-relief-for-certain-business">https://www.mass.gov/technical-information-release/tir-20-2-late-file-and-late-pay-penalty-relief-for-certain-business</a></p>		



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Massachusetts	Individual Income Tax	<p>(April 3, 2020) For purposes of the personal income tax (PIT), including estate and trust income tax, income tax due with a partnership composite return due on April 15, 2020, and April 2020 installments of tax for individuals who have deemed repatriated income, Massachusetts has changed the due date for filing and paying 2020 Q1 and Q2 estimated tax payments under the personal income tax (PIT) from April 15, 2020 and June 15, respectively, to July 15, 2020. An automatic extension of time to file these 2019 tax returns (to the regular extension date) will be granted if sufficient payments have been made on or before July 15, 2020.</p> <p>(March 27, 2020) Governor Charlie Baker today announced an extension of 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. No guidance appears to have been provided regarding relief, if any, for time to file/pay 2020 quarterly estimates, though detailed guidance is expected to be provided at the state’s website.</p>	<p><a href="https://www.mass.gov/technical-information-release/tir-20-4-tax-filing-and-payment-relief-for-personal-income-and">https://www.mass.gov/technical-information-release/tir-20-4-tax-filing-and-payment-relief-for-personal-income-and</a></p> <p><a href="https://www.mass.gov/news/massachusetts-announces-state-income-tax-filing-deadline-being-extended-to-july-15">https://www.mass.gov/news/massachusetts-announces-state-income-tax-filing-deadline-being-extended-to-july-15</a></p> <p><a href="https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor">https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor</a></p>	Individual Income Tax, Fiduciary Income Tax and Trust Income Tax = July 15, 2020	Individual Income and Fiduciary Income Tax = July 15, 2020



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Massachusetts	Corporate Income Tax	<p>(April 13, 2020) Massachusetts confirmed that corporate excise taxpayers (all Chapter 63 taxpayers) must pay the amount required on the April 15, 2020 due date for an automatic six or seven-month extension.</p> <p>(April 4, 2020) for taxpayers under the (1) corporate excise, (2) financial institution excise, and (3) insurance premiums excise whose 2019 returns and payments are otherwise due on April 15, 2020, Massachusetts is waiving late-filing and late-payment penalties so long as the returns are filed and the tax paid by July 15, 2020. This relief also applies to fiscal year S corporations and nonprofits whose tax returns and payments are otherwise due on April 15, 2020.</p> <p>However, interest is still due on all payments usually due April 15, 2020. In addition, an automatic extension of time to file 2019 excise tax returns will apply only if sufficient payments have been made on or before April 15, 2020. Late-file and late-pay penalties will be waived through July 15, 2020, but penalties may accrue for returns filed after July 15, 2020 if no valid extension exists.</p>	<p><a href="https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor">https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor</a></p> <p><a href="https://www.mass.gov/technical-information-release/tir-20-4-tax-filing-and-payment-relief-for-personal-income-and">https://www.mass.gov/technical-information-release/tir-20-4-tax-filing-and-payment-relief-for-personal-income-and</a></p>	<p>Corporate Income Tax = July 15, 2020</p> <p>Note: interest is still due on payments made after April 15, 2020</p>	<p>Corporate Income Tax = March 15, 2020</p>
Michigan	Property Tax	<p>(March 18, 2020) - The deadline by which property forfeited to a county treasurer must be redeemed is extended from March 31, 2020, until the later of (a) May 29, 2020, or (b) 30 days after the termination of the state of emergency under section 3 of Executive Order 2020-4.</p> <p><a href="https://www.michigan.gov/whitmer/0,9309,7-387-90499_90705-521576--,00.html">https://www.michigan.gov/whitmer/0,9309,7-387-90499_90705-521576--,00.html</a></p>	<p><a href="https://www.kalcounty.com/userfiles/main/news/EO%202020-14%20Emergency%20Order%202.pdf">https://www.kalcounty.com/userfiles/main/news/EO%202020-14%20Emergency%20Order%202.pdf</a></p>		



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Michigan	Sales Tax	<p>(April 14, 2020) Michigan is waiving penalty and interest for the late payment of tax or the late filing of any monthly or quarterly return due on April 20, 2020. The waiver will be effective for a period of 30 days; therefore, any monthly or quarterly payment or return currently due on April 20, 2020 may be submitted to the Department without penalty or interest through May 20, 2020. This waiver applies to the 2020 first quarter return that is required to be filed with the Department on April 20, 2020. Taxpayers required to remit tax with the 2020 first quarter return may therefore submit the payment and return to the Department without penalty or interest through May 20, 2020.</p> <p>This waiver also includes sales, use, and withholding returns or payments due on April 20, 2020 as a result of the previous 30-day waiver of penalty and interest for payments or returns due on March 20, 2020 (See March 17 Notice). Taxpayers originally required to remit tax and file returns on March 20, 2020 therefore have until May 20, 2020 to remit tax and file returns without penalty and interest. The waiver is not available for accelerated sales, use or withholding tax filers. Those taxpayers should continue to file returns and remit any tax due as of the original due dates.</p> <p>(March 17, 2020) The Department of Treasury is waiving penalty and interest for the late payment of sales, use and withholding tax or the late filing of the related return due on March 20, 2020. The waiver will be effective for a period of 30 days; therefore, any return or payment currently due on March 20, 2020, may be submitted to the Department without penalty or interest through April 20, 2020.</p> <p>The waiver is limited to sales, use, and withholding payments and returns due March 20, 2020. Any payment or return otherwise due after that date will not be eligible for the current waiver. The waiver is not available for accelerated sales, use, or withholding tax filers. Those taxpayers should continue to file returns and remit any tax due as of the original due dates. <a href="https://www.michigan.gov/treasury/0,4679,7-121-1755_1963-522046--,00.html">https://www.michigan.gov/treasury/0,4679,7-121-1755_1963-522046--,00.html</a></p>	<p><a href="https://www.michigan.gov/documents/treasury/SUW_Penalty_and_Interest_Waiver_Notice_687057_7.pdf">https://www.michigan.gov/documents/treasury/SUW_Penalty_and_Interest_Waiver_Notice_687057_7.pdf</a></p> <p><a href="https://www.michigan.gov/documents/treasury/SUW_Penalty_and_Interest_Waiver_Notice_684145_7.pdf">https://www.michigan.gov/documents/treasury/SUW_Penalty_and_Interest_Waiver_Notice_684145_7.pdf</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Michigan	Income Tax	<p>(April 17, 2020) Michigan announced that, in addition to moving the 2020 Q1 estimated income tax payment/filing deadline to July 15, 2020, Michigan will also move the 2020 Q2 estimated income tax payment/filing deadline to July 15, 2020.</p> <p>(April 15, 2020) Michigan taxpayers are reminded that they should file their state income tax returns before midnight on July 15, according to the Michigan Department of Treasury.</p> <p>(April 2, 2020) Michigan released an FAQ webpage regarding its' state and city income tax deadline changes.</p> <p>(March 27, 2020) Under Executive Order 2020-06, tax year 2019 Michigan income tax returns and payments ordinarily due on April 15, 2020 are now due on July 15, 2020. Annual returns ordinarily due on April 30, 2020 are now due on July 31, 2020. These extensions are automatic, and Taxpayers do not need to file any additional forms or call the Michigan Department of Treasury to qualify.</p>	<p><a href="https://www.michigan.gov/treasury/0,4679,7-121-1755_1963-526272--,00.html">https://www.michigan.gov/treasury/0,4679,7-121-1755_1963-526272--,00.html</a></p> <p><a href="https://www.michigan.gov/treasury/0,4679,7-121-1755_1963-525922--,00.html">https://www.michigan.gov/treasury/0,4679,7-121-1755_1963-525922--,00.html</a></p> <p><a href="https://www.michigan.gov/documents/treasury/2020.04.02_-_State_and_City_Income_Tax_Deadline_Change_685810_7.pdf">https://www.michigan.gov/documents/treasury/2020.04.02_-_State_and_City_Income_Tax_Deadline_Change_685810_7.pdf</a></p> <p><a href="https://www.michigan.gov/whitmer/0,9309,7-387-90499_90640-523381--,00.html">https://www.michigan.gov/whitmer/0,9309,7-387-90499_90640-523381--,00.html</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 31, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>
Michigan	Other	<p>(April 2, 2020) Michigan Gov. Whitmer has extended the deadlines for filing petitions for new appeals with the Michigan Tax Tribunal, answers to those petitions, and the filing of motions and responses in cases not currently scheduled for a Small Claims telephonic hearing of an Entire Tribunal telephone prehearing conference, pursuant to the Governor's "stay home, stay safe" order.</p>	<p><a href="https://www.michigan.gov/documents/taxtrib/govdelivery_4-2-20_685907_7.pdf">https://www.michigan.gov/documents/taxtrib/govdelivery_4-2-20_685907_7.pdf</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Michigan: Cities	Income Tax	<p>(March 27, 2020) Under Executive Order 2020-06, for any Michigan city (including the City of Detroit) whose income tax returns and payments are ordinarily due on April 15, 2020, the returns and payments are now due on July 15, 2020. For any Michigan city whose income tax returns and payments are ordinarily due on April 30, 2020, the returns and payments are now due on July 31, 2020.</p> <p>Estimated city income tax and income tax extension payments ordinarily due on April 15, 2020 or April 30, 2020 will now be due on July 15, 2020 or July 31, 2020, respectively.</p> <p>These extensions are automatic, and Taxpayers do not need to file any additional forms or call the Michigan Department of Treasury to qualify.</p>	<p><a href="https://www.michigan.gov/w hitmer/0,9309,7-387-90499_90640-523381--,00.html">https://www.michigan.gov/w hitmer/0,9309,7-387-90499_90640-523381--,00.html</a></p>	Corporate Income Tax = July 15 or 31, 2020	Corporate Income Tax = July 15 or 31, 2020
Minnesota	Gross Receipts Tax	<p>(April 10, 2020) In addition to the 60-day grace period provided on March 20, 2020 for MinnesotaCare returns that were due March 16, 2020, Minnesota will provide another 60-day grace period for MinnesotaCare returns that are due on April 15, 2020. These payments are now due June 15, 2020. This grace period is automatic and applies to Provider Tax, Hospital Tax, Surgical Center Tax, Wholesale Drug Distributor Tax, and Legend Drug Use Tax.</p> <p>(March 20, 2020) The Minnesota Department of Revenue will grant a 60-day filing extension on request for MinnesotaCare returns that were due on March 16, 2020, if needed due to COVID-19. This applies to Provider Tax, Hospital Tax, Surgical Center Tax, Wholesale Drug Distributor Tax, and Legend Drug Use Tax.</p>	<p><a href="https://content.govdelivery.com/accounts/MNREV/bulletins/285e25d">https://content.govdelivery.com/accounts/MNREV/bulletins/285e25d</a></p> <p><a href="https://content.govdelivery.com/accounts/MNREV/bulletins/282596a">https://content.govdelivery.com/accounts/MNREV/bulletins/282596a</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Minnesota	Income Tax	<p>(April 10, 2020) Even though Minnesota is not extending the April 15, 2020 deadline for filing or paying 2020 Q1 estimates for individuals, calendar year S-corporations, partnerships, and fiduciaries, it is providing a special safe harbor for calculating that estimate based upon 75% of actual liability in 2018.</p> <p>(April 1, 2020) For C corporations who file 2019 Minnesota Form M4, even though the deadline to file 2019 calendar year returns (Form M4) is automatically extended from April 15, 2020 to November 15, 2020, penalty and interest will still apply unless 90% of the annual tax is paid by April 15, 2020.</p> <p>(March 23, 2020) 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>This grace period does not include state estimated tax payments for individual income taxes due April 15, 2020, for the 2020 tax year. While the Minnesota due date of April 15, 2020 has not changed, under current Minnesota law, corporations receive an automatic extension to file their state return to the later of November 15, 2020, or the date of any federal extension to file. Also under current Minnesota law, partnerships, fiduciaries, and S-corporations receive an automatic extension to file their state return to the date of any federal extension to file.</p>	<p><a href="https://content.govdelivery.com/accounts/MNREV/bulletins/285e853">https://content.govdelivery.com/accounts/MNREV/bulletins/285e853</a></p> <p><a href="https://content.govdelivery.com/accounts/MNREV/bulletins/282c449">https://content.govdelivery.com/accounts/MNREV/bulletins/282c449</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = April 15, 2020</p>	<p>Individual Income Tax = April 15, 2020</p> <p>Corporate Income Tax = March 15, 2020</p>
Minnesota	Property Tax	<p>(March 29, 2020) Gov. Walz signed into law H.F. 4531, which extends the deadline for which property tax petitions must be filed in district court or tax court from April 30 to May 30, 2020, effective only for property tax payable in 2020. This provides additional time for petitioners to serve the petition on county officials if county offices are closed due to COVID-19.</p>	<p><a href="https://www.house.leg.state.mn.us/hrd/bs/91/HF4531.pdf">https://www.house.leg.state.mn.us/hrd/bs/91/HF4531.pdf</a></p>		





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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Minnesota	Sales Tax	<p>(April 9, 2020) Businesses identified in Minnesota Executive Order 20-04 ("Bars, Restaurants, and Other Places of Public Accommodation") now have another 30-day grace period for paying (but not for filing) Minnesota sales tax. While sales/use tax payments otherwise due March 20, 2020 and April 20, 2020 are now not due until May 20, 2020, the related returns should still be timely filed.</p> <p>(March 18, 2020) The Minnesota Department of Revenue (Department) is granting a 30-day Sales and Use Tax grace period for businesses identified in Executive Order 20-04 (Bars, Restaurants, and Other Places of Public Accommodation). During this time the Department will not assess penalties or interest.</p> <p>Identified businesses with a monthly Sales and Use Tax payment due March 20, 2020, will have until April 20 to make that payment. These customers should still file their return by March 20. At this time, this grace period for penalty and interest is only for monthly filers and only for the March 20 payment. Identified businesses can request additional relief from penalty and interest for reasonable cause after April 20.</p>	<p><a href="https://content.govdelivery.com/accounts/MNREV/bulletins/285b546">https://content.govdelivery.com/accounts/MNREV/bulletins/285b546</a></p> <p><a href="https://content.govdelivery.com/accounts/MNREV/bulletins/281ebcd">https://content.govdelivery.com/accounts/MNREV/bulletins/281ebcd</a></p>		
Minnesota	Fiduciary Tax	<p>(April 1, 2020) For trusts who file 2019 Minnesota Form M2, penalty and interest will apply, and no filing extension (to Oct. 15, 2020) will be provided, unless 100% of the annual tax is paid by April 15, 2020.</p>	<p><a href="https://content.govdelivery.com/accounts/MNREV/bulletins/282c449">https://content.govdelivery.com/accounts/MNREV/bulletins/282c449</a></p>	April 15, 2020	



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Minnesota	Property Tax	<p>(April 15, 2020)</p> <p>Can the Department of Revenue delay the May 15 due date for property taxes?                      No. Minnesota law sets the due dates for property tax payments. The department does not have authority to delay the payment dates or abate (cancel) penalty and interest for late payment.</p> <p>Can a county delay the May 15 due date for property taxes?                      No. Minnesota law sets the due dates for property tax payments. Counties do not have authority to delay the payment dates. However, a county may may abate (cancel) penalty and interest for late payment of property taxes.</p> <p>When can the county abate (cancel) penalty and interest for late payment?                      Minnesota law authorizes counties to abate (cancel) the penalty and interest for paying property taxes late if the county board finds that the penalty is “unjust and unreasonable.” The county board determines what circumstances qualify as “unjust and unreasonable.”</p>	<p><a href="https://www.revenue.state.mn.us/covid-19-property-tax-faqs">https://www.revenue.state.mn.us/covid-19-property-tax-faqs</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Minnesota	Other	<p>(April 16, 2020) During a webinar, the Assistant Commissioner who oversees the Minnesota Department of Revenue’s Appeals and Legal Services division provided examples of the criteria that Minnesota will use when evaluating whether COVID-19 provides taxpayers with the “reasonable cause” needed for penalty waiver requests:</p> <ul style="list-style-type: none"> <li>* Did you or a member of your immediate family get sick with COVID-19, and couldn’t take care of family members?</li> <li>* Did you experience a significant loss of income as a result of COVID-19, making you unable to pay your debts?</li> <li>* Did you lose your job as a result of COVID-19, where paying your tax became an undue hardship?</li> <li>* Was there a significant interruption of your business or employment as a result of COVID-19, causing a financial loss that could not be managed by insurance? Do you have a history of good filing and payment?</li> <li>* Did you make partial payments of your taxes on or near the due date?</li> <li>* Did you pay the underpayment as soon as you financially could do so?</li> <li>* Did you pay the underpayment as soon as you were aware of it?</li> </ul>	<p><a href="https://www.fredlaw.com/wp-content/uploads/2020/04/Tax-Lit-2020-04-16-SALT-Webinar-Series-Session-1-PPT-FINAL-FY20.pdf">https://www.fredlaw.com/wp-content/uploads/2020/04/Tax-Lit-2020-04-16-SALT-Webinar-Series-Session-1-PPT-FINAL-FY20.pdf</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Mississippi	Income Tax	<p>(May 5, 2020) Four days after releasing guidance about its' May 15, 2020 extension date, Mississippi revised that extension date to July 15, 2020. This extension applies to filing 2019 income tax returns (individual income, corporate income/franchise, and fiduciary income) and making first and second quarter estimated tax payments. (Notice 80-20-002)</p> <p>(May 1, 2020) Mississippi provided guidance about its' May 15, 2020 income/franchise tax extension of time to file/pay 2019 taxes. (Notice 80-20-001)</p> <p>(March 23, 2020) The deadline to file and pay the 2019 individual tax and corporate income tax is extended until May 15, 2020 (Note: not July 15, 2020). 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> <p>Withholding payments for the month of April 2020 are extended until May 15, 2020.</p>	<p><a href="https://www.dor.ms.gov/Business/Documents/Extended%20Income%20Tax%20050520.pdf">https://www.dor.ms.gov/Business/Documents/Extended%20Income%20Tax%20050520.pdf</a></p> <p><a href="https://www.dor.ms.gov/Documents/COVID%20Extension.pdf">https://www.dor.ms.gov/Documents/COVID%20Extension.pdf</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income/Franchise Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income/Franchise Tax = July 15, 2020</p>
Mississippi	Sales Tax	<p>(March 25, 2020) 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><a href="https://www.dor.ms.gov/Documents/COVID%20Extensions%20Press%20Release.pdf">https://www.dor.ms.gov/Documents/COVID%20Extensions%20Press%20Release.pdf</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Missouri	Income Tax	<p>(April 14, 2020) The Missouri Department of Revenue announced today that it is extending the deadline to file returns for Missouri partnership income (Form MO-1065) from April 15, 2020, to July 15, 2020. This announcement mirrors federal guidance issued by the Internal Revenue Service (IRS Notice 2020-23).</p> <p>(April 13, 2020) Missouri will follow the approach of April 9th's IRS Notice 2020-23, and will provide additional relief to individuals and corporations by also extending the due date for the 2nd quarterly estimated payment, originally due June 15, 2020, to July 15, 2020.</p> <p>(April 7, 2020) Because Missouri has been silent about any relief from the April 15, 2020 deadline for filing Form MO 1065 for partnerships, that deadline has presumably not changed.</p> <p>(March 21, 2020) The deadline to file income tax returns has been extended from April 15, 2020, to July 15, 2020.</p> <p>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> <p>This relief for individuals and corporations will also include 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. 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>	<p><a href="https://dor.mo.gov/news/newsitem/uuid/7608173b-295d-44a2-8222-887b293aa484">https://dor.mo.gov/news/newsitem/uuid/7608173b-295d-44a2-8222-887b293aa484</a></p> <p><a href="https://dor.mo.gov/news/newsitem/uuid/5b3d8e81-0f76-4a14-8ebd-d94a653af0f7">https://dor.mo.gov/news/newsitem/uuid/5b3d8e81-0f76-4a14-8ebd-d94a653af0f7</a></p> <p><a href="https://dor.mo.gov/news/newsitem/uuid/ad40f685-6b65-4df0-b376-c473bd50261e">https://dor.mo.gov/news/newsitem/uuid/ad40f685-6b65-4df0-b376-c473bd50261e</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p> <p>Partnerships = April 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p> <p>Partnerships = N/A</p>
Missouri	Sales Tax	No guidance provided.			



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Missouri: City of St Louis	Income Tax	(March 23, 2020) City of St. Louis Collector of Revenue Gregory F.X. Daly has extended the earnings tax filing deadline from April 15, 2020 to July 15, 2020, to mirror the federal and state deadlines. Taxpayers don't need to file any additional forms to qualify for this automatic extension.	<a href="https://www.stlouis-mo.gov/collector/docs/EarningsTaxReliefImmediateRelease.pdf">https://www.stlouis-mo.gov/collector/docs/EarningsTaxReliefImmediateRelease.pdf</a>	Corporate Income Tax = July 15, 2020	Corporate Income Tax = April 30, 2020
Missouri: City of Kansas City	Income Tax	(March 26, 2020) The KC City Council voted unanimously to extent the April 15 deadline for filing and paying 2019 Kansas City Earnings Taxes from April 15, 2020 to July 15, 2020.	<a href="https://www.kansascity.com/news/coronavirus/article241538256.html">https://www.kansascity.com/news/coronavirus/article241538256.html</a>	Corporate Income Tax = July 15, 2020	
Montana	Corporate Income Tax	(April 8, 2020) Montana confirmed that, apart from the 2019 and 2020 payment deadline extensions for individuals, estates and trusts, "The due dates to pay taxes for other tax types are not postponed."  (April, 2, 2020) Montana's guidance regarding income tax extensions has only addressed individual income taxes, and has been silent about corporate income taxes. As a result, 2019 corporate income tax returns and payments remain due on May 15, 2020.	<a href="https://mtrevenue.gov/2020/04/08/covid-extension-faq/">https://mtrevenue.gov/2020/04/08/covid-extension-faq/</a>	Corporate Income Tax = May 15, 2020	Corporate Income Tax = April 15, 2020



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Montana	Individual Income Tax	<p>(April 8, 2020) Montana confirmed that the due dates for calculating underpayments of estimated 2019 taxes has not changed, and that the automatic extension of time to file 2019 returns for individuals, estates and trusts is still October 15, 2020.</p> <p>(March 20, 2020) Governor Steve Bullock extended the payment and filing deadlines for 2019 individual income taxpayers to July 15 in accordance with the new federal filing deadline. 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 June 15 at this time.</p> <p>(March 18, 2020) With many Montana taxpayers facing disruption and uncertainty related to COVID-19, the Collections Bureau will do its best to accommodate and work with taxpayers during this time. For taxpayers with payment plans, it is assessing situations on a case-by-case basis and may allow deferral of payments for up to one month at a time. Taxpayers seeking deferrals to payment plans must contact the Collections Bureau via phone, email or web message at least one week prior to their payment due date for it to defer the payment.</p>	<p><a href="https://mtrevenue.gov/2020/04/08/covid-extension-faq/">https://mtrevenue.gov/2020/04/08/covid-extension-faq/</a></p> <p><a href="https://mtrevenue.gov/2020/03/20/2020-tax-deadline-extended/">https://mtrevenue.gov/2020/03/20/2020-tax-deadline-extended/</a></p> <p><a href="https://mtrevenue.gov/2020/03/18/questions-on-payment-plans/">https://mtrevenue.gov/2020/03/18/questions-on-payment-plans/</a></p>	Individual Income Tax = July 15, 2020	Individual Income Tax = July 15, 2020
Montana	Sales Tax	Montana does not impose a sales tax.			



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Nebraska	Income Tax	<p>(April 16, 2020) Nebraska updated its' detailed FAQ page to announce its' effective conformity with April 9th's IRS Notice 2020-23: The postponement generally applies to all income tax returns that have a filing or payment deadline on or after April 1, 2020, and before July 15, 2020. Individuals, trusts, estates, corporations, and other non-corporate tax filers qualify for the extra filing time. This postponement includes taxpayers that file Nebraska Forms 1040N, 1041N, 1120N, 1120-SN, and 1065N. This also applies to taxpayers expecting a refund or having zero liability on their 2019 tax returns. The FAQ states: "The estimated payment due April 15, 2020 is now due July 15, 2020; and the estimated payment due June 15, 2020, remains due June 15, 2020."</p> <p>(March 23, 2020) ABOUT THE JULY 15, 2020 STATE INCOME TAX DEADLINE 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.</p> <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 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><a href="https://revenue.nebraska.gov/businesses/frequently-asked-questions-about-income-tax-due-date-extension">https://revenue.nebraska.gov/businesses/frequently-asked-questions-about-income-tax-due-date-extension</a></p> <p><a href="https://governor.nebraska.gov/press/gov-ricketts-announces-extended-tax-deadline-overviews-state%E2%80%99s-continuity-plans">https://governor.nebraska.gov/press/gov-ricketts-announces-extended-tax-deadline-overviews-state%E2%80%99s-continuity-plans</a></p> <p><a href="https://revenue.nebraska.gov/files/doc/tax-forms/f_21.pdf">https://revenue.nebraska.gov/files/doc/tax-forms/f_21.pdf</a></p> <p><a href="#">Request for Abatement of Interest, Form 21A</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>
Nebraska	Sales Tax	<p>(March 19, 2020) Nebraska Governor Pete Ricketts is waiving penalties and interest on late liquor excise tax payments for the duration of the state's COVID-19 state of emergency.</p>	<p><a href="https://govdocs.nebraska.gov/docs/pilot/pubs/eofiles/20-06.pdf">https://govdocs.nebraska.gov/docs/pilot/pubs/eofiles/20-06.pdf</a></p>		





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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Nevada	Sales Tax	No guidance provided.			
Nevada	Income Tax	Nevada does not impose an income tax.			
Nevada	Gross Receipts Tax	No guidance provided.	<a href="https://tax.nv.gov/comtax/">https://tax.nv.gov/comtax/</a>		
New Hampshire	Income Tax	<p>(May 26, 2020) New Hampshire provided filing tips ahead of the June 15, 2020 filing deadline.</p> <p>(March 30, 2020) For purposes of its' Business Profits Tax (BPT), Business Enterprise Tax (BET), and its' Interest &amp; Dividends Tax (I&amp;D), New Hampshire has granted relief from its' penalty safe harbors. Under this relief, all taxpayers who pay their 2019 taxes or 2020 Q1 estimated tax payments by April 15, 2020 may use a safe harbor of either 100% of their 2018 liability or their 2019 liability. In addition, certain taxpayers may use those same safe harbors but under a June 15, 2020 due date. Those taxpayers are (1) businesses whose 2018 BPT and BET liability was \$50,000 or less, and (2) individuals whose 2018 I&amp;D tax liability was \$10,000 or less, a class of taxpayers that New Hampshire says comprises 98% of all New Hampshire taxpayers.</p> <p>As a result, 98% of New Hampshire taxpayers will be able to use a June 15, 2020 deadline for filing and paying their 2019 taxes and their 2010 Q1 (and Q2) estimates, so long as by that date they pay 100% of either their 2018 liability or their 2019 liability. Details are provided in a New Hampshire Technical Information Release, which can be viewed at <a href="http://www.revenue.nh.gov/tirs/documents/2020-001.pdf">www.revenue.nh.gov/tirs/documents/2020-001.pdf</a>.</p>	<p><a href="https://www.revenue.nh.gov/publications/press/documents/05-26-20-june-15-tax-deadline-reminder-final.pdf">https://www.revenue.nh.gov/publications/press/documents/05-26-20-june-15-tax-deadline-reminder-final.pdf</a></p> <p><a href="https://www.revenue.nh.gov/publications/press/documents/dra-covid-nineteen-tax-relief.pdf">https://www.revenue.nh.gov/publications/press/documents/dra-covid-nineteen-tax-relief.pdf</a></p> <p><a href="http://www.revenue.nh.gov/tirs/documents/2020-001.pdf">www.revenue.nh.gov/tirs/documents/2020-001.pdf</a></p>	<p>Individual Income Tax = April 15 or June 15, 2020</p> <p>Corporate Income Tax = April 15 or June 15, 2020</p>	<p>Individual Income Tax = April 15 or June 15, 2020</p> <p>Corporate Income Tax = April 15 or June 15, 2020</p>
New Hampshire	Sales Tax	New Hampshire does not impose a sales tax.			



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
<p>New Hampshire</p>	<p>Property Tax</p>	<p>(April 3, 2020) Gov. Sununu issued an emergency order providing temporary relief from interest imposed for late payment of property taxes. Applications for interest abatements are not required. The order is effective for the duration of State of Emergency declared in Executive Order 2020-04 and any subsequent orders.</p>	<p><a href="https://www.governor.nh.gov/news-media/emergency-orders/documents/emergency-order-25.pdf">https://www.governor.nh.gov/news-media/emergency-orders/documents/emergency-order-25.pdf</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
New Jersey	Income Tax	<p>(April 13, 2020) In anticipation of Gov. Murphy’s commitment to sign S.2338 into law, the New Jersey Division of Taxation published a matrix of all 2019 tax due dates as they will appear once that law is enacted.</p> <p>(April 13, 2020) In anticipation of Gov. Murphy’s commitment to sign S.2338 into law, the New Jersey CPA Society published a list of what has been extended to July 15, 2020 (including 2019 GIT returns/payments, including trusts; CBT returns and payments; 2020 Q1 GIT/CBT estimates and 1041 estimates, partnership returns, payments, and filing fees); and what has not been extended (2020 Q2 estimates, sales/use tax returns, payroll taxes, and inheritance taxes).</p> <p>(April 10, 2020) According to the New Jersey CPA Society, "While we expected to have a copy today of the bill to extend New Jersey's tax filing and payment deadlines, it has not yet been published. But our understanding is that it only addressed personal income tax and corporate business tax filings and payments. As soon as the bill is available, we will provide a link to it. And the NJCPA will continue to advocate for broader tax relief - including partnerships, sales tax and payroll tax - especially in light of the expanded tax relief announced by the IRS today. The legislation is scheduled for vote on Monday, April 13."</p> <p>(April 6, 2020) The Governor's April 1 statement, as well as the original tax filing extension legislation (A-3841/S-2300), which has not been signed by the Governor, covered only personal income tax and CBT, leaving many unanswered questions around the extension of payment deadlines, abatement of penalties and interest, first and second quarter estimated payments, sales tax filings, estates and trusts, and more. The NJCPA has learned that legislation is necessary to put a comprehensive solution into play. Legislators and the Governor’s office are currently working on that legislative solution. With the April 15 deadline looming, it’s likely that legislation will be introduced in a few days, but an exact timeline remains unclear.</p>	<p><a href="https://www.state.nj.us/treasury/taxation/duedates.shtml">https://www.state.nj.us/treasury/taxation/duedates.shtml</a></p> <p><a href="https://www.njcpa.org/article/2020/04/13/new-jersey-extends-tax-deadlines-heres-the-list">https://www.njcpa.org/article/2020/04/13/new-jersey-extends-tax-deadlines-heres-the-list</a></p> <p><a href="https://www.njcpa.org/article/2020/04/06/update-on-new-jersey-tax-filing-extension-questions">https://www.njcpa.org/article/2020/04/06/update-on-new-jersey-tax-filing-extension-questions</a></p> <p><a href="https://www.state.nj.us/treasury/taxation/">https://www.state.nj.us/treasury/taxation/</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
New Jersey	Various	(April 7, 2020) New Jersey Supreme Court Chief Justice Stuart Rabner issued an order on March 19, 2020, followed up by a more extensive Order on March 27, 2020 and a clarifying Order on April 6, 2020 , which extends the statutory 90-day timeframe within which individuals or businesses may file a N.J. Tax Court or N.J. County Boards of Taxation appeal, or an administrative protest with the N.J. Division of Taxation pursuant to the State Uniform Procedure Law (N.J.S.A. 54:49-18) until the later of May 1, 2020, or 30 days after a determination by the Governor that the State of Emergency declared under Executive Order No. 103 has ended.	<a href="https://www.state.nj.us/treasury/taxation/taxcourtextension.shtml">https://www.state.nj.us/treasury/taxation/taxcourtextension.shtml</a>		
New Jersey	Property Tax	(April 28, 2020) New Jersey Governor Murphy signed Executive Order No. 130, which allows municipalities to extend the grace period for property tax payments due on May 1st to June 1st. Municipalities who choose to enact this extension will enable homeowners to pay their taxes a month after they are otherwise due without incurring any interest costs or penalties.	<a href="https://nj.gov/governor/news/news/562020/approved/20200428a.shtml">https://nj.gov/governor/news/news/562020/approved/20200428a.shtml</a>		



# Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
New Mexico	Income Tax	<p>(March 25, 2020) New Mexico Taxation and Revenue Department has determined that due to recent IRS action, it will not have to impose interest charges on taxpayers who take advantage of the 90-day extensions announced last week for filing and paying New Mexico personal and corporate income taxes. However, interest will need to accrue on withholding tax extensions.</p> <p>The Department on Wednesday also clarified that the extensions apply to the quarterly personal income tax estimated payments required of some taxpayers on April 15, which includes many self-employed New Mexicans, as well as to trusts, estates, and fiduciaries. All of these will now be due no later than July 15, 2020.</p> <p>New Mexico personal and corporate income taxes normally due on April 15 will now be due on July 15.</p> <p>The state also extended deadlines to remit withholding taxes. Withholding filings that would normally be due March 25, April 25, May 25, and June 25 will instead be due on July 25. No penalties will be assessed on businesses that take advantage of the withholding extension. However, under New Mexico law, interest will accrue from the original due date.</p> <p>(March 20, 2020)</p> <ul style="list-style-type: none"> <li>• New Mexico personal income tax returns and payments due between April 15, 2020, and July 15, 2020, may be submitted without penalty no later than July 15, 2020;</li> <li>• New Mexico corporate income tax returns and payments due between April 15, 2020, and July 15, 2020, may be submitted without penalty no later than July 15, 2020; and</li> <li>• Withholding tax returns and payments due between March 25, 2020, and July 25, 2020, may be submitted without penalty no later than July 25, 2020.</li> </ul> <p>Although TRD will not impose penalty if a taxpayer complies with the extensions set forth above, interest is imposed from the original statutory date tax is due because TRD has no authority to waive interest. Affected taxpayers do not have to call or write in to receive penalty relief.</p>	<p><a href="http://www.tax.newmexico.gov/uploads/PressRelease/e19f5d4c8b014c6d870f8073d673341b/Income_tax_extension_won_t_trigger_interest.pdf">http://www.tax.newmexico.gov/uploads/PressRelease/e19f5d4c8b014c6d870f8073d673341b/Income_tax_extension_won_t_trigger_interest.pdf</a></p> <p><a href="http://realfile.tax.newmexico.gov/B-100.35%20-Tax%20Relief%20for%20COVID-19%20(Extension).pdf">http://realfile.tax.newmexico.gov/B-100.35%20-Tax%20Relief%20for%20COVID-19%20(Extension).pdf</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>
New Mexico	Various	<p>(March 30, 2020) New Mexico has announced a series of modified tax compliance enforcement efforts it has adopted during the COVID-19 pandemic.</p>	<p><a href="http://tax.newmexico.gov/uploads/PressRelease/e19f5d4c8b014c6d870f8073d673341b/Modified_compliance.pdf">http://tax.newmexico.gov/uploads/PressRelease/e19f5d4c8b014c6d870f8073d673341b/Modified_compliance.pdf</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
New Mexico	Sales Tax	No guidance provided.			
New York	Income Tax	<p>(April 15, 2020) The previously issued Important Notice, N-20-2, Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19, that 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, has been updated. The update clarifies that the relief applies to personal income taxes administered by the Tax Department that are reported on your New York State personal income tax return, such as:</p> <ul style="list-style-type: none"> <li>* New York City resident tax,</li> <li>* Yonkers resident income tax surcharge,</li> <li>* Yonkers nonresident earnings tax, and</li> <li>* Metropolitan commuter transportation mobility tax (MCTMT) on net earnings from self-employment.</li> </ul> <p>(March 29, 2020) The April 15, 2020 due date for filing and paying 2019 income taxes for individuals, fiduciaries (estates and trusts), and corporations taxable under Tax Law Articles 9, 9-A, and 33 has been automatically extended until July 15, 2020. This automatic extension also covers the first quarterly installment of estimated tax for the 2020 tax year.</p> <p>Taxpayers using this extension will not be subject to any failure to file, failure to pay, late payment, or underpayment penalties, or interest if they file and pay by July 15, 2020.</p> <p>Taxpayers who cannot file their 2019 New York return by July 15 may request an automatic extension of time to file until October 15, 2020. The extension request and related payment would be due by July 15, 2020. Interest, penalties, and additions to tax with respect to such extended tax filings would begin to accrue on July 16, 2020.</p> <p>There is no extension of time to file/pay any other type of tax, such as the employer-filed Form NYS-1, Return of Tax Withheld. See also <a href="https://www.tax.ny.gov/press/alerts/nys-tax-response-to-covid-19.htm">https://www.tax.ny.gov/press/alerts/nys-tax-response-to-covid-19.htm</a>.</p>	<p><a href="https://content.govdelivery.com/accounts/NYTAX/bulletins/286747b">https://content.govdelivery.com/accounts/NYTAX/bulletins/286747b</a></p> <p><a href="https://www.tax.ny.gov/pdf/notices/n20-2.pdf">https://www.tax.ny.gov/pdf/notices/n20-2.pdf</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>



Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
New York	Sales Tax	<p>(May 21, 2020) New York State has extended sales tax interest and penalty relief for the quarterly period that ended February 29, 2020. In Notice N-20-1, New York had previously provided relief through May 19, 2020 for returns due on March 20, 2020. Under Notice N-20-6, New York has extended this deadline through June 22, 2020. Affected businesses must follow special procedures to apply for this relief, outlined here: <a href="https://www.tax.ny.gov/press/alerts/sales-tax-relief-for-covid-19.htm">https://www.tax.ny.gov/press/alerts/sales-tax-relief-for-covid-19.htm</a></p> <p>According to a May 21, 2020 press release from Gov. Cuomo (<a href="https://www.governor.ny.gov/news/amid-ongoing-covid-19-pandemic-governor-cuomo-announces-summer-school-will-be-conducted-through">https://www.governor.ny.gov/news/amid-ongoing-covid-19-pandemic-governor-cuomo-announces-summer-school-will-be-conducted-through</a>), this new extension applies to small businesses who had taxable receipts of less than \$300,000 during the previous quarter who file their taxes either quarterly or annually, and it could provide up to 89,000 vendors with interest and penalty relief for their returns originally due in March.</p> <p>(March 20, 2020) New York State will waive penalties and interest for companies who did not comply with the March 20, 2020 sales tax filing deadline.</p>	<p><a href="https://www.tax.ny.gov/pdf/notices/n20-6.pdf">https://www.tax.ny.gov/pdf/notices/n20-6.pdf</a></p> <p><a href="https://www.tax.ny.gov/pdf/notices/n20-1.pdf">https://www.tax.ny.gov/pdf/notices/n20-1.pdf</a></p>		



Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
New York: New York City	Corporate Income Tax	<p>(May 22, 2020) Under Finance Memo 20-5, all taxes administered by the New York City Department of Finance (DOF) otherwise due between March 16, 2020 and June 15, 2020 (previously, only those due between March 16, 2020 and April 25, 2020) are now due by June 15, 2020. Penalties may be waived by following the procedures explained on Finance Memo 20-5. Interest is still due on all payments paid after the original due date.</p> <p>(March 19, 2020) Under Finance Memo 20-2, all taxes administered by the New York City Department of Finance (DOF) otherwise due between March 16, 2020 and April 25, 2020 are now due by June 15, 2020. Penalties may be waived by following the procedures explained on Finance Memo 20-2. Interest is still due on all payments paid after the original due date.</p>	<p><a href="https://www1.nyc.gov/assets/finance/downloads/pdf/fm/2020/fm-20-5.pdf">https://www1.nyc.gov/assets/finance/downloads/pdf/fm/2020/fm-20-5.pdf</a></p> <p><a href="https://www1.nyc.gov/site/finance/taxes/business-tax-extension-faq.page">https://www1.nyc.gov/site/finance/taxes/business-tax-extension-faq.page</a></p> <p><a href="https://www.nysscpa.org/docs/default-source/covid19/guidance_tax-filing-and-payment-deadline-for-c-corps_revised.pdf">https://www.nysscpa.org/docs/default-source/covid19/guidance_tax-filing-and-payment-deadline-for-c-corps_revised.pdf</a></p> <p><a href="https://www1.nyc.gov/assets/finance/downloads/pdf/20pdf/business-penalties-waved-covid19.pdf">https://www1.nyc.gov/assets/finance/downloads/pdf/20pdf/business-penalties-waved-covid19.pdf</a></p> <p><a href="https://www1.nyc.gov/assets/finance/downloads/pdf/fm/2020/fm-20-2.pdf">https://www1.nyc.gov/assets/finance/downloads/pdf/fm/2020/fm-20-2.pdf</a></p>	June 15, 2020 (penalty waivers are available, but interest will be due on payments received after April 15, 2020)	June 15, 2020 (penalty waivers are available, but interest will be due on payments received after April 15, 2020)
New York: New York City	Income Tax: Individual	<p>(March 19, 2020) The deadline for filing Form NYC-1127 and paying any amount due has been extended to July 30, 2020, in response to the COVID-19 pandemic and the extensions of the Federal and New York personal income tax filing deadlines to July 15, 2020. Form NYC-1127 must be filed by New York City employees living outside of the five NYC boroughs (hired on or after January 4, 1973) to calculate the City Waiver liability, which is the amount due as if the filer was a resident of NYC.</p>	<p><a href="https://www1.nyc.gov/site/finance/taxes/personal-income-tax-and-non-resident-employees.page">https://www1.nyc.gov/site/finance/taxes/personal-income-tax-and-non-resident-employees.page</a></p>	July 30, 2020	





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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
North Carolina	Income Tax	<p>(May 8, 2020) The N.C. Department of Revenue has scheduled a series of webinars for the public on coronavirus-related tax relief and the agency’s response to the COVID-19 pandemic. The webinars will begin on Wednesday, May 13, and registration is required.</p> <p>(May 6, 2020) North Carolina issued guidance about interest waivers associated with COVID-19.</p> <p>(May 4, 2020) N.C. Gov. Cooper signed into law S.B. 704, which waives normal interest charges on corporate income/franchise and individual income tax payments ordinarily due April 15, including estimated income tax payments due between April 15, 2020 and July 15, 2020, so long as they are paid on or before July 15, 2020.</p> <p>(March 24, 2020) The North Carolina Department of Revenue issued FAQs regarding its’ COVID-19-related income tax relief.</p> <p>(March 20, 2020) 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 IRS. 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 cannot 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.</p>	<p><a href="https://www.ncdor.gov/news/press-releases/2020/05/08/ncdor-will-hold-webinars-coronavirus-related-tax-relief">https://www.ncdor.gov/news/press-releases/2020/05/08/ncdor-will-hold-webinars-coronavirus-related-tax-relief</a></p> <p><a href="https://files.nc.gov/ncdor/documents/files/2020-5-6-Important-Notice-Interest-Waiver-COVID.pdf">https://files.nc.gov/ncdor/documents/files/2020-5-6-Important-Notice-Interest-Waiver-COVID.pdf</a></p> <p><a href="https://www.ncdor.gov/news/press-releases/2020/05/04/nc-department-revenue-will-waive-interest-under-new-law">https://www.ncdor.gov/news/press-releases/2020/05/04/nc-department-revenue-will-waive-interest-under-new-law</a></p> <p><a href="https://files.nc.gov/ncdor/documents/files/2020-3-24-Frequently-Asked-Questions-COVID.pdf">https://files.nc.gov/ncdor/documents/files/2020-3-24-Frequently-Asked-Questions-COVID.pdf</a></p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = April 15, 2020</p> <p>Corporate Income Tax = April 15, 2020</p>



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
North Carolina	Various	<p>(March 31, 2020) North Carolina has published FAQs for excise taxpayers affected by the COVID-19 pandemic.</p> <p>(March 31, 2020) North Carolina will not assess penalties for failure to obtain a license, failure to file a return, or failure to pay a tax that is due on March 15, 2020 through July 15, 2020, if the corresponding license is obtained, return is filed, or tax is paid on or before July 15, 2020. Among other tax types, this relief applies to income and franchise tax, withholding tax, and sales and use tax.</p> <p>(March 17, 2020) North Carolina will waive "Late Action Penalties" for failure to timely obtain any license, file any tax return, or pay any tax that is otherwise 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. To obtain this penalty waiver, however, taxpayers must complete Form NC-5500 and write "COVID-19" at the top of the Form. State law prevents the Department from waiving any interest except in cases involving bankruptcy. <a href="https://files.nc.gov/ncdor/documents/files/2020-3-17-Important-Notice-COVID.pdf">https://files.nc.gov/ncdor/documents/files/2020-3-17-Important-Notice-COVID.pdf</a></p>	<p><a href="https://files.nc.gov/ncdor/documents/files/2020-3-31-Excise-FAQ-Important-Notice-COVID-19.pdf">https://files.nc.gov/ncdor/documents/files/2020-3-31-Excise-FAQ-Important-Notice-COVID-19.pdf</a></p> <p><a href="https://files.nc.gov/ncdor/documents/files/2020-3-31-Important-Notice-COVID-4_1.pdf">https://files.nc.gov/ncdor/documents/files/2020-3-31-Important-Notice-COVID-4_1.pdf</a></p> <p><a href="https://www.ncdor.gov/home/ncdor-actions-covid-19">https://www.ncdor.gov/home/ncdor-actions-covid-19</a></p>		
North Dakota	Income Tax	<p>(April 15, 2020) North Dakota issued a major update to its' COVID-19 tax FAQ webpage.</p> <p>(March 20, 2020) Has the income tax deadline changed? North Dakota is 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><a href="https://www.nd.gov/tax/covid-19-tax-guidance/">https://www.nd.gov/tax/covid-19-tax-guidance/</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
North Dakota	Sales Tax	<p>(March 20, 2020) What if COVID-19 impacts my ability to file and pay my other taxes on time?</p> <p>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 Office of State Tax Commissioner. <a href="https://www.nd.gov/tax/about/contact-us">https://www.nd.gov/tax/about/contact-us</a></p>	<a href="https://www.nd.gov/tax/covid-19-tax-guidance/">https://www.nd.gov/tax/covid-19-tax-guidance/</a>		
Ohio	Income Tax	<p>(March 27, 2020) The due date for filing and paying 2019 Ohio income taxes has been changed from April 15, 2020 to July 15, 2020, and penalty and interest charges during that time will be waived. 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. The Department of Taxation will be issuing more detailed guidelines in the next few days.</p>	<p><a href="https://www.tax.ohio.gov/Coronavirus.aspx">https://www.tax.ohio.gov/Coronavirus.aspx</a></p> <p><a href="https://www.tax.ohio.gov/Portals/0/communications/news_releases/Incometaxfilingextended03272020.pdf">https://www.tax.ohio.gov/Portals/0/communications/news_releases/Incometaxfilingextended03272020.pdf</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020 (for state-administered municipalities)</p> <p>Corporate Income Tax = April 15, 2020 (for home rule municipalities; check each municipality for guidance)</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>
Ohio	Sales Tax	No guidance provided.			
Ohio	Gross Receipts Tax	No guidance provided.	<a href="https://www.tax.ohio.gov/commercial_activities.aspx">https://www.tax.ohio.gov/commercial_activities.aspx</a>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Ohio: Localities	Individual Income Tax	(April 2, 2020) Due to the Coronavirus/COVID-19, all Ohio individual and school district income tax returns (IT1040, SD100), payments with returns, and estimated payments with due dates from April 15, 2020 through June 15, 2020 are extended without interest or penalty to July 15, 2020.	<a href="https://www.tax.ohio.gov/ohio_individual/individual.aspx">https://www.tax.ohio.gov/ohio_individual/individual.aspx</a>	Individual Income Tax = July 15, 2020	Individual Income Tax = July 15, 2020
Oklahoma	Income Tax	(March 27, 2020) Oklahoma published a form for cancelling and rescheduling their 2019 Oklahoma tax payments. <a href="https://www.ok.gov/tax/documents/511-SP.pdf">https://www.ok.gov/tax/documents/511-SP.pdf</a>  (March 23, 2020) 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.	<a href="https://www.ok.gov/tax/documents/511-SP.pdf">https://www.ok.gov/tax/documents/511-SP.pdf</a>  <a href="https://www.ok.gov/tax/COVID-19_Information_and_Updates.html">https://www.ok.gov/tax/COVID-19_Information_and_Updates.html</a>	Individual Income Tax = July 15, 2020  Corporate Income Tax = July 15, 2020	Individual Income Tax = July 15, 2020  Corporate Income Tax = July 15, 2020
Oklahoma	Sales Tax	No guidance provided.			
Oregon	Gross Receipts Tax	(March 20, 2020) The Oregon Legislature issued recommendations on proposed special session tax relief measures due to COVID-19, including a recommendation to “Delay implementation of the Corporate Activities Tax for at least the first quarter of 2020”.  Corporate Activity Tax Initial quarterly payments for the new Corporate Activity Tax (CAT) are due April 30, 2020. Per Q&A #21 in the state’s FAQs, 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.	<a href="https://www.oregon.gov/dor/Documents/Director-Order-FAQ.pdf">https://www.oregon.gov/dor/Documents/Director-Order-FAQ.pdf</a>  <a href="https://www.oregonlegislature.gov/houserepublicans/Documents/Statement%20on%20Special%20Session;%20Legislative%20and%20Regulatory%20Recommendations.pdf">https://www.oregonlegislature.gov/houserepublicans/Documents/Statement%20on%20Special%20Session;%20Legislative%20and%20Regulatory%20Recommendations.pdf</a>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Oregon	Income Tax	<p>(April 20, 2020) Oregon has conformed to IRS Notice 2020-23. As a result, for personal income, transit self-employment, trust, estate, partnership, S-Corporation and corporate excise/income taxpayers and filers, Oregon has automatically extended to July 15, 2020 the filing and payment date for any returns due on or after April 1, 2020, and before July 15, 2020.</p> <p>(April 9, 2020) Because of the governor’s recent executive orders related to the novel coronavirus, or COVID-19, pandemic, taxpayers who are not able to estimate 2020 tax by preparing a 2019 Oregon return by April 15, 2020, may use the safe harbor (100% of the prior year’s tax—Oregon Administrative Rule 150-316-0493). The department also has an interest waiver rule (Oregon Administrative Rule 150-316-0487), that may be applicable for the 2020 tax year. Waivers are considered on a case-by-case basis.</p> <p>(March 25, 2020) For personal income taxpayers:</p> <ul style="list-style-type: none"> <li>• The Oregon return filing due date for tax year 2019 is automatically extended from April 15, 2020 to July 15, 2020.</li> <li>• The Oregon tax payment deadline for payments due with the 2019 tax year return is automatically extended to July 15, 2020.</li> <li>• Estimated tax payments for tax year 2020 are not extended.</li> <li>• The tax year 2019 six-month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020.</li> <li>• Taxpayers do not need to file any additional forms or call us to qualify.</li> </ul> <p>For corporate income/excise taxpayers:</p> <ul style="list-style-type: none"> <li>• The Oregon return filing due date for tax year 2019 is automatically extended from May 15, 2020 until July 15, 2020. Returns due after May 15, 2020 are not extended at this time.</li> <li>• The Oregon tax payment deadline for payments due with the 2019 return by May 15, 2020 is automatically extended to July 15, 2020.</li> </ul> <p>Payments for returns due after May 15, 2020 are not extended at this time.</p> <ul style="list-style-type: none"> <li>• Estimated tax payments for tax year 2020 are not extended.</li> <li>• Taxpayers do not need to file any additional forms or call us to qualify for this automatic Oregon tax filing and payment extension.</li> </ul> <p>Interest and penalties:</p> <ul style="list-style-type: none"> <li>• 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.</li> </ul>	<p><a href="https://www.oregon.gov/dor/Documents/Revenue%20Director's%20Order%2020-02.pdf">https://www.oregon.gov/dor/Documents/Revenue%20Director's%20Order%2020-02.pdf</a></p> <p><a href="https://www.oregon.gov/newsroom/Pages/NewsDetail.aspx?newsid=36324">https://www.oregon.gov/newsroom/Pages/NewsDetail.aspx?newsid=36324</a></p> <p><a href="https://www.oregon.gov/dor/Documents/Director-Order-FAQ.pdf">https://www.oregon.gov/dor/Documents/Director-Order-FAQ.pdf</a></p> <p><a href="https://www.oregon.gov/dor/Documents/Revenue-Directors-Order-20-01.pdf">https://www.oregon.gov/dor/Documents/Revenue-Directors-Order-20-01.pdf</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p> <p>Fiduciaries and Partnerships = July 15, 2020</p>	<p>Individual Income Tax = April 15, 2020</p> <p>Corporate Income Tax = April 15, 2020</p>
Oregon	Sales Tax	Oregon does not impose a sales tax.			



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Oregon	Payroll Tax	(May 12, 2020) If an employer is unable to pay its' unemployment insurance taxes fully for the first quarter of 2020 (for which the statutory deadline for payments was April 30, 2020) because of COVID-19 related factors, the Department will abate interest and penalties. However, the payments must be made within 30 days of the COVID-19 Executive Orders being no longer in effect, or later if a payment arrangement is reached with the Employment Department. To apply for an abatement, employers should visit the COVID-19-Employer-Relief webpage. Employers must still file their quarterly payroll reports on time.	<a href="https://www.oregon.gov/employ/Businesses/Tax/Pages/COVID-19-Employer-Relief.aspx">https://www.oregon.gov/employ/Businesses/Tax/Pages/COVID-19-Employer-Relief.aspx</a>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Pennsylvania	Income Tax	<p>(May 7, 2020) Pennsylvania extended the deadline for filing (but not paying) annual corporate income tax returns due on April 15, May 15, June 15, or July 15 of 2020 from August 14, 2020 to February 16, 2021.</p> <p>(April 2, 2020) Pennsylvania announced that the deadline for filing 2019 corporate income tax returns (Form RCT-101) from May 15, 2020 to August 14, 2020. There are no additional extensions for fiscal year filers. The regular deadline (June 15, 2020) for the 2020 Q2 estimated tax payment will not be extended. Pennsylvania is also extending the due date for non-resident withholding and partnership corporate net income tax withholding payments to July 15.</p> <p>(April 1, 2020) Individuals who have already scheduled an electronic payment of PIT by April 15, 2020 who want to reschedule it to July 15, 2020 using a two-step process. First, the existing ACH payment must be cancelled, by end of business on Friday, April 10 to cancel an April 15 payment, by submitting a request either by email to ra-achrevok@pa.gov or by fax to 717-772-9310. The request must include the taxpayer's name, Social Security number, payment date, and payment amount to be cancelled. Second, a new ACH payment must be scheduled.</p> <p>(March 27, 2020) Gov. Tom Wolf signed into law H.B.1232, extending the 2019 state personal income tax (PIT) return deadline, and the 2020 first and second quarter PIT estimated return filing and tax payment deadlines, to July 15. The legislation also extends the deadline for the filing of informational returns related to Pennsylvania S corporations, partnerships (Form PA20S/PA-65), estates, and trusts (Form PA-41). Interest and penalties would be waived if the return and payment are received by July 15, 2020.</p>	<p><a href="https://www.revenue.pa.gov/Pages/COVID19.aspx">https://www.revenue.pa.gov/Pages/COVID19.aspx</a></p> <p><a href="https://www.phila.gov/media/20200414084258/Business-tax-BIRT-NPT-guidance-covid-19-041420.pdf">https://www.phila.gov/media/20200414084258/Business-tax-BIRT-NPT-guidance-covid-19-041420.pdf</a></p> <p><a href="https://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=309">https://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=309</a></p> <p><a href="https://www.picpa.org/keep-informed/legislative-update#03272001">https://www.picpa.org/keep-informed/legislative-update#03272001</a></p> <p><a href="https://www.revenue.pa.gov/Pages/AlertDetails.aspx">https://www.revenue.pa.gov/Pages/AlertDetails.aspx</a></p> <p><a href="https://www.revenue.pa.gov/Pages/COVID19.aspx#PITDeadline">https://www.revenue.pa.gov/Pages/COVID19.aspx#PITDeadline</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax Filing Due Date = February 16, 2021</p> <p>Corporate Income Tax Payment Due Date = August 14, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = April 15, 2020</p>



Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Pennsylvania	Sales Tax	<p>(April 14, 2020) As part of the effort to help businesses affected by the COVID-19 pandemic, Governor Tom Wolf today announced businesses that collect Pennsylvania sales tax will not have to make Accelerated Sales Tax (AST) prepayments over the next three months. That means businesses that normally have a monthly prepayment requirement will not be charged penalties for missing the prepayment deadline during this three-month period.</p> <p>Under this new scenario, the department is asking businesses to simply remit the sales tax that they collected during the prior month. The due dates to remit sales tax will be April 20, May 20 and June 22, which follows the standard due dates for monthly filers who have no prepayment requirement.</p> <p>(March 19, 2020) Businesses required to make prepayments for sales, use and hotel occupancy tax by the 20th of each month and having an actual tax liability for the third quarter of the previous year of at least \$25,000 but less than \$100,000, now have two prepayment calculation options. The additional calculation option will allow businesses to adapt to monthly sales fluctuations while remaining compliant with the prepayment obligation. Businesses with an actual tax liability of \$100,000 or more for the third quarter of the previous year cannot use the alternate calculation method.</p> <p>AST Level 1 - Taxpayers that remit \$25,000 or more but less than \$100,000 can remit:                      50 percent of the actual tax liability for the same month of the previous year, or                      At least 50 percent of the actual tax liability for the current period (new calculation method)</p> <p>AST Level 2 - Taxpayers that remit \$100,000 or more must remit:                      50 percent of the actual tax liability for the same month of the previous year (no changes or other option)</p> <p>Note: Separate payments must be remitted for the current month's prepayment and the prior month's tax liability.</p>	<p><a href="https://www.governor.pa.gov/newsroom/pennsylvania-businesses-to-benefit-from-waiver-for-prepayments-of-sales-tax/">https://www.governor.pa.gov/newsroom/pennsylvania-businesses-to-benefit-from-waiver-for-prepayments-of-sales-tax/</a></p> <p><a href="https://www.revenue.pa.gov/GeneralTaxInformation/Tax%20Types%20and%20Information/SUT/Pages/Accelerated-Prepayments.aspx">https://www.revenue.pa.gov/GeneralTaxInformation/Tax%20Types%20and%20Information/SUT/Pages/Accelerated-Prepayments.aspx</a></p>		





Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
<p>Pennsylvania: City of Philadelphia</p>	<p>Income Tax</p>	<p>(April 14, 2020) The Department is honoring the U.S. federal government extensions granted to businesses for filing and payments until July 15, 2020 for the BIRT and NPT. This extension policy: Includes estimated payments, Requires NO additional action from businesses, and Extends the filing and payment of BIRT and NPT to July 15, 2020 to all taxpayers, whether or not the taxpayer qualifies for the federal relief, such as fiscal year filers and partnerships. Payments received after July 15, 2020 will accrue interest and penalty from April 15, 2020.</p> <p>(March 23, 2020) Business Income &amp; Receipts Tax and Net Profits Tax filing and payment extensions To offer relief, the City is extending filing and payment dates for some business taxes. 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. But we know that many businesses are facing extreme circumstances. To support Philadelphia’s businesses, we are taking the following measure: 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 Business Income and Receipts Tax and the Net Profits Tax. This policy includes estimated payments.</p> <p>No action is required from businesses to take advantage of this extension policy in Philadelphia.</p>	<p><a href="https://www.phila.gov/2020-03-23-city-of-philadelphia-extends-property-business-tax-deadlines/">https://www.phila.gov/2020-03-23-city-of-philadelphia-extends-property-business-tax-deadlines/</a></p>	<p>Corporate Income Tax = July 15, 2020</p>	<p>Corporate Income Tax = July 15, 2020</p>



Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Pennsylvania: Localities	Income Tax	<p>(April 9, 2020) The payment and filing deadline for the 2019 School Income Tax (SIT) remains April 15, 2020. Taxpayers who cannot meet this deadline should use an extension payment coupon to submit a payment equal to the previous year's liability by April 15, 2020.</p> <p>Taxpayers have until July 15, 2020 to file a return and pay any difference in tax owed. Taxpayers who overpay in April should indicate on their 2019 SIT return how the Department should apply their overpayment. Payments received after July 15, 2020 will accrue interest and penalty from April 15, 2020.</p> <p>(April, 2, 2020) Pennsylvania has extended the deadline for the filing of 2019 local tax returns and payments to July 15, 2020. The Department of Revenue does not administer local taxes, so additional questions should be directed to the taxpayer's local taxing office. Visit the Department of Community and Economic Development's web page on Local Income Tax Collectors by Tax Collection District:</p> <p><a href="https://dced.pa.gov/local-government/local-income-tax-information/local-income-tax-collector/">https://dced.pa.gov/local-government/local-income-tax-information/local-income-tax-collector/</a></p>	<p><a href="https://www.phila.gov/media/20200409154102/School-Income-Tax-SIT-guidance-covid-040920v2.pdf">https://www.phila.gov/media/20200409154102/School-Income-Tax-SIT-guidance-covid-040920v2.pdf</a></p> <p><a href="https://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=309">https://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=309</a></p>	Individual Income Tax = July 15, 2020	



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Pennsylvania	Various	<p>(April 15, 2020) Governor Tom Wolf announced that, as a result of the COVID-19 pandemic, the Pennsylvania Department of Revenue will:</p> <ul style="list-style-type: none"> <li>• Pause payments for existing payment plans upon requests from taxpayers.</li> <li>• Provide flexible terms for new payment plans.</li> <li>• Work to boost customer service for taxpayers impacted by the pandemic.</li> <li>• Suspend or reduce automatic enforcement actions regarding liens, wage garnishments, bank attachments, license inspections, requirements for tax clearances and use of private collection agencies.</li> <li>• Suspend the creation of new desk reviews and field audits in most cases.</li> <li>• Suspend in-person meetings with taxpayers in most cases.</li> <li>• Broaden audit penalty abatement and interest relief.</li> <li>• Continue to administer tax credit and incentive programs.</li> <li>• Abate penalties in most cases if taxpayers have remitted trust fund taxes they collected.</li> </ul>	<p><a href="https://www.governor.pa.gov/newsroom/wolf-administration-provides-relief-for-taxpayers-affected-by-covid-19-pandemic/">https://www.governor.pa.gov/newsroom/wolf-administration-provides-relief-for-taxpayers-affected-by-covid-19-pandemic/</a></p>		



# Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Rhode Island	Sales Tax	<p>(April 15, 2020) PROVIDENCE, R.I. – The Rhode Island Division of Taxation (“Division”) reminds businesses and other holders of sales permits that the deadlines for filing and remitting Rhode Island sales and use tax have not changed. The next deadline is Monday, April 20, 2020, for remitting sales tax, meals and beverage tax, and certain other levies. However, the Commerce Corporation has information about aid and relief for businesses amid the pandemic: <a href="https://commerceri.com/covid-19/">https://commerceri.com/covid-19/</a>. The Division also would like to remind businesses and other taxpayers that under Regulation 280-RICR-20-00-4 (“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>(March 19, 2020) 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: <a href="https://commerceri.com/covid-19/">https://commerceri.com/covid-19/</a>.</p> <p>The Division also would like to remind businesses that the deadline is 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 amounts, please see Rhode Island General Laws Sections 44-19-35 through 37.</p> <p>The Division also would like to remind businesses and other taxpayers that under Regulation 280-RICR-20-00-4 (“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. -- posted 03/19/20</p>	<p><a href="http://www.tax.ri.gov/Advisor/ADV_2020_16.pdf">http://www.tax.ri.gov/Advisor/ADV_2020_16.pdf</a></p> <p><a href="http://www.tax.ri.gov/COVID/">http://www.tax.ri.gov/COVID/</a></p>		



# Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Rhode Island	Income Tax	<p>(May 26, 2020) Rhode Island has extended the deadline for 2020 Q2 estimated tax payments from June 15, 2020 to July 15, 2020.</p> <p>(April 6, 2020) Rhode Island issued a revised version of Bulletin ADV 2020-11 (published on March 27, 2020) with a variety of revisions, including language about fiscal year filers, deadlines for estimated composite income tax (Form RI-1040C-ES), and pass-through withholding).</p> <p>(March 27, 2020) The due dates for filing and paying 2019 taxes for most tax types, including personal income tax, estate and trust income tax, C corporation tax, bank excise tax, and pass-through withholding tax, which would normally be April 15, 2020, are now July 15, 2020. First-quarter estimates of 2020 income tax are now due on July 15, 2020 for personal and business taxes are also now due on July 15, 2020 instead of April 15, 2020. Rhode Island's guidance has a detailed matrix of related due dates, broken down by tax type.</p>	<p><a href="http://www.tax.ri.gov/Advisor/ADV_2020_21.pdf">http://www.tax.ri.gov/Advisor/ADV_2020_21.pdf</a></p> <p><a href="http://www.tax.ri.gov/Advisor/ADV_2020_11.pdf">http://www.tax.ri.gov/Advisor/ADV_2020_11.pdf</a></p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p> <p>Partnerships and S Corporations = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p> <p>Pass-Through Withholding = July 15, 2020</p>
South Carolina	Sales Tax	<p>(March 17, 2020) South Carolina is automatically extending the due date for returns and payments otherwise due between April 1, 2020 and June 1, 2020 to June 1, 2020. This extension covers South Carolina Sales and Use Tax, Admissions Tax, Withholding Tax, and other taxes administered by the SCDOR. Returns filed electronically by impacted taxpayers through MYDORWAY do not require any action to qualify for this relief. Taxpayers filing by mail should write "CORONAVIRUS" or "COVID-19" at the top of any paper return relying on this relief or complete the "disaster area" check box if one is provided on the return. <a href="https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-3.pdf">https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-3.pdf</a></p> <p><b>Note:</b> the June 1 deadline provided for South Carolina individual and corporate income taxes was changed to July 15 by the Governor's March 21 order.</p>	<p><a href="https://dor.sc.gov/communications/scdor-offers-extension-to-file-returns-and-pay-taxes-due">https://dor.sc.gov/communications/scdor-offers-extension-to-file-returns-and-pay-taxes-due</a></p>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
South Carolina	Income Tax	<p>(April 13, 2020) South Carolina conforms to IRS Notice 2020-23, and will extend to July 15, 2020 the payment and filing deadline for all taxes otherwise due between April 1, 2020 and July 15, 2020, including 2020 Q2 estimated tax payments otherwise due June 15, 2020.</p> <p>(March 23, 2020) 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. 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> <p>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><a href="https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-8.pdf">https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-8.pdf</a></p> <p><a href="https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-4.pdf">https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-4.pdf</a></p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>
South Dakota	Income Tax	South Dakota does not impose an individual income tax.			



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
South Dakota	Bank Tax	<p>(April 3, 2020) The IRS has extended the federal income tax filing due date from April 15, 2020 to July 15, 2020. Has South Dakota extended the filing due date for any of the state tax filings or payments?</p> <p>The only extension currently in place is for the filing and payment of the Bank Franchise Tax. Follow the normal filing and paying due dates for all other state taxes. If you have concerns or are unable to file or pay on time please contact our office to discuss your situation.</p> <p>Bank Franchise Tax returns must be filed and paid within 15 days after the taxpayer’s federal income tax return is due. If your federal income tax return due date has been extended from April 15, 2020, to July 15, 2020, then your bank franchise tax return due date is automatically extended to July 30, 2020.</p>	<a href="https://dor.sd.gov/covid-19-faq/">https://dor.sd.gov/covid-19-faq/</a>	July 30, 2020	N/A (Estimated tax payments not required under the Bank Tax)
South Dakota	Sales Tax	No guidance provided.			



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
South Dakota	Property Tax	<p>(March 25, 2020) The Department of Revenue has been asked whether a deferment or a delay of the payment of real property taxes is possible. There is no authority in state law that allows for a deferment or a delay of the property tax payment deadlines.</p> <p>If you are concerned about your ability to pay your real property taxes, state law provides for the late payment of real property taxes with an interest penalty. The interest rate would be .8333% per month (for a full year, a rate of 10%) that will be applied to the amount owed. For example, if a business chooses to not pay the pay the first half taxes that become delinquent on May 1, the business could pay the first half taxes in July along with 3 months of interest at .8333% per month.</p> <p>We realize this is a very difficult and challenging time for business owners. Please know we are here to help. Please feel free to contact a member of our team at 605.773.3139.</p>	<a href="https://dor.sd.gov/newsroom/concerns-with-meeting-property-tax-deadlines/">https://dor.sd.gov/newsroom/concerns-with-meeting-property-tax-deadlines/</a>		
Tennessee	Individual Income Tax	<p>(March 25, 2020) The Tennessee Department of Revenue has extended the due date for filing and paying the Hall income tax from April 15, 2020 to July 15, 2020. Taxpayers will have until July 15, 2020, to file returns and make any 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>	<a href="https://www.tn.gov/content/dam/tn/revenue/documents/notices/income/20-06income.pdf">https://www.tn.gov/content/dam/tn/revenue/documents/notices/income/20-06income.pdf</a>	Individual Income Tax = July 15, 2020	N/A (Not required)  <a href="https://www.tn.gov/content/dam/tn/revenue/documents/taxguides/indincguide.pdf">https://www.tn.gov/content/dam/tn/revenue/documents/taxguides/indincguide.pdf</a>





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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Tennessee	Corporate Income Tax	(March 24, 2020) The Tennessee Department of Revenue has extended the due date for filing and paying franchise (net worth) and excise (net income) tax from April 15, 2020 to July 15, 2020.	<a href="https://www.tn.gov/content/dam/tn/revenue/documents/notices/fae/20-05fe.pdf">https://www.tn.gov/content/dam/tn/revenue/documents/notices/fae/20-05fe.pdf</a>	Corporate Income Tax = July 15, 2020	Corporate Income Tax = July 15, 2020
Tennessee	Sales Tax	<p>(March 27, 2020) Information on Sales and Use Tax and Other Monthly Filings. The department has received several questions regarding extensions or abatements for sales and use tax and other monthly tax filings, such as liquor-by-the-drink tax. These are taxes that sellers collect on behalf of customers, and state law does not allow sellers to use collected taxes for business or other purposes.</p> <p>Like the State of Tennessee, local governments also rely on this revenue to fund their day-to-day and emergency services to local residents, and the department is committed to ensuring the consistent and efficient distribution of collected revenues during this difficult time. As a result, these returns remain due each month in order for businesses to remit these taxes.</p> <p>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 <a href="mailto:revenue.support@tn.gov">revenue.support@tn.gov</a>.</p>	<a href="https://www.tn.gov/revenue/news---events/hot-topics-main/hot-topics/department-of-revenue-covid-19-updates.html">https://www.tn.gov/revenue/news---events/hot-topics-main/hot-topics/department-of-revenue-covid-19-updates.html</a>		
Tennessee	Gross Receipts Tax	(March 30, 2020) The due date for filing and paying the Business Tax has been extended from April 15, 2020 to June 15, 2020 (not July 15, 2020). Interest and late filing penalties will not be applied to returns filed or payments made on or before this extended due date.	<a href="https://www.tn.gov/content/dam/tn/revenue/documents/notices/business/bus20-07.pdf">https://www.tn.gov/content/dam/tn/revenue/documents/notices/business/bus20-07.pdf</a>	June 15, 2020	



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Tennessee	Various	<p>(April 6, 2020) The Tennessee Department of Revenue has extended the due date for filing and paying the professional privilege tax from June 1, 2020 to July 1, 2020. Beginning this year, only the following professions, which are licensed in Tennessee, are subject to professional privilege tax: (1) agents, broker-dealers, and investment advisors registered under Title 48 of the Tennessee Code; (2) attorneys; (3) lobbyists; and (4) physicians and osteopathic physicians.</p> <p>(March 31, 2020) Beyond extending certain tax deadlines, the department is available to assist business owners who may be unable to pay their taxes or who file them past the deadline. Taxpayers can request penalty waivers or ask for a payment plan that provides monthly payments over time.</p>	<p><a href="https://www.tn.gov/content/dam/tn/revenue/documents/notices/profee/20-11.pdf">https://www.tn.gov/content/dam/tn/revenue/documents/notices/profee/20-11.pdf</a></p> <p><a href="https://www.tn.gov/revenue/news/2020/3/31/tennessee-extends-certain-tax-deadlines-due-to-covid-19.html">https://www.tn.gov/revenue/news/2020/3/31/tennessee-extends-certain-tax-deadlines-due-to-covid-19.html</a></p>		
Texas	Gross Receipts Tax	(April 2, 2020) Texas has provided an automatic extension of the original due date for filing/paying franchise tax for the 2019 tax year (2020 report year) from May 15, 2020 to July 15, 2020.	<a href="https://comptroller.texas.gov/taxes/franchise/filing-extensions.php">https://comptroller.texas.gov/taxes/franchise/filing-extensions.php</a>	July 15, 2020	N/A (Estimated tax payments not required under the Franchise Tax)
Texas	Income Tax	Texas does not impose an individual income tax.			
Texas	Sales Tax	(March 17, 2020) Texas will not provide any extension of the March 20, 2020, deadline for monthly filers to file or pay Texas sales tax for the February 2020 period.	<a href="https://comptroller.texas.gov/about/media-center/news/2020/200317-sales-tax-virus.php">https://comptroller.texas.gov/about/media-center/news/2020/200317-sales-tax-virus.php</a>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Texas	Property Tax	<p>(April 13, 2020) Texas attorney general Ken Paxton issued an opinion letter concluding that a temporary tax exemption for qualified property following damage from a natural disaster cannot apply to economic damage brought on by COVID-19.</p> <p>(March 31, 2020) For many property types, April 15 is the deadline to file property tax renditions with their county appraisal districts. Different deadlines apply for certain regulated property.</p> <p>Business owners affected by the COVID-19 pandemic may request, in writing to the chief appraiser, an extension of the deadline to May 15. Some appraisal districts already have extended the deadline for filing rendition statements or property reports to May 15, so please check with your local appraisal district first.</p>	<p><a href="https://www.texasattorneygeneral.gov/sites/default/files/opinion-files/opinion/2020/kp-0299.pdf">https://www.texasattorneygeneral.gov/sites/default/files/opinion-files/opinion/2020/kp-0299.pdf</a></p> <p><a href="https://comptroller.texas.gov/about/media-center/news/2020/200331-rendition.php">https://comptroller.texas.gov/about/media-center/news/2020/200331-rendition.php</a></p>		
Utah	Sales Tax	<p>(April 8, 2020) State Sales and Related Taxes: The Utah State Tax Commission has been approached by a number of merchants who collect sales tax, with concerns about the ability to file returns and remit the sales tax on time at the end of this month due to the impacts of COVID-19. In this regard, we have been asked by legislative leadership, with concurrence of the Governor’s office, to defer any action on addressing COVID-19 impacts on sales tax until after the legislature can meet in special session later this month.</p> <p>(March 26, 2020) 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><a href="https://tax.utah.gov/general/covid">https://tax.utah.gov/general/covid</a></p> <p><a href="https://tax.utah.gov/commission/releases/2020-03-26-release.pdf">https://tax.utah.gov/commission/releases/2020-03-26-release.pdf</a></p>		



Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Utah	Income Tax	(March 26, 2020) Utah passed an emergency rule waiving penalties and interest for late filed 2019 tax returns and payments of corporations and pass-through entities such as LLCs. To receive this waiver, the related returns and payments have to be filed no later than July 15, 2020. 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.	<a href="https://tax.utah.gov/commission/releases/2020-03-26-release.pdf">https://tax.utah.gov/commission/releases/2020-03-26-release.pdf</a>	Individual Income Tax = July 15, 2020 Corporate Income Tax = July 15, 2020	Individual Income Tax = N/A (not required) Corporate Income Tax = April 15, 2020



Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Vermont	Income Tax	<p>(May 19, 2020) The Commissioner of Taxes, under the Governor’s directive, exercised his authority to waive penalties and interest for estimated income tax payments that are originally due June 15, 2020 so long as they are paid by July 15, 2020. This relief applies to Vermont personal income tax, corporate and business/pass-through income tax, and fiduciary and estate income tax.</p> <p>The Vermont Department of Taxes previously announced relief for estimated income taxes due April 15, 2020, so long as they were paid by July 15, 2020. This new announcement extends relief for any tax year 2020 estimated income tax payments due between April 15 and before July 15 to be payable by July 15 without any penalty or interest.</p> <p>(March 24, 2020) Vermonters are advised as well that income tax filing due dates for the following taxes have been extended from April 15, 2020 to July 15, 2020:</p> <ol style="list-style-type: none"> <li>1. Vermont personal income tax</li> <li>2. Vermont Homestead Declaration and Property Tax Credit Claims</li> <li>3. Corporate income tax</li> <li>4. Fiduciary income tax</li> </ol> <p>This means taxpayers can file and pay these taxes on or before July 15, 2020 without any penalty or interest. This includes any tax year 2020 estimated payments that were due for these taxes on April 15th, 2020.</p>	<p><a href="https://tax.vermont.gov/press-release/Guidance-for-Second-Quarter-Estimated-Income-Tax-Due-Dates">https://tax.vermont.gov/press-release/Guidance-for-Second-Quarter-Estimated-Income-Tax-Due-Dates</a></p> <p><a href="https://tax.vermont.gov/press-release/upcoming-vermont-tax-due-date-guidance">https://tax.vermont.gov/press-release/upcoming-vermont-tax-due-date-guidance</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>



Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Vermont	Sales Tax	<p>(March 24, 2020) Meals and Rooms Tax and Sales and Use Tax</p> <p>The Department will provide temporary relief to Vermont businesses who owe Meals and Rooms Tax or Sales and Use Tax.</p> <p>Businesses that are unable to meet the March 25 and April 25 filing deadlines will not be charged any penalty or interest for late submissions. Business who can meet the deadlines for filing and payment should continue to do so.</p> <p>It is important to note this is not an abatement of the tax collected. The Commissioner of Taxes does not have the authority to provide an abatement of these taxes once they have been collected. This is also not a cancellation of these taxes moving forward. Therefore, businesses must continue to collect Meals and Rooms and Sales and Use Taxes as they normally would.</p>	<p><a href="https://tax.vermont.gov/coronavirus">https://tax.vermont.gov/coronavirus</a></p>		
Vermont	Various	<p>(March 18, 2020) According to a state webpage, the Vermont Department of Taxes is in discussions with the Governor’s Office and Vermont Legislature about various upcoming due dates for personal and corporate income taxes, as well as certain business taxes. The Department is looking to provide guidance as soon as possible, please check this page frequently for any updates in this fast moving situation.</p>	<p><a href="https://tax.vermont.gov/coronavirus">https://tax.vermont.gov/coronavirus</a></p>		



# Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Virginia	Income Tax	<p>(April 27, 2020) Virginia published a bulletin explaining how it would administer its' recently-enacted interest waiver.</p> <p>(April 22, 2020) Virginia has approved a waiver of interest on income tax payments due between April 1, 2020 and June 1, 2020 so long as they are made by June 1, 2020. This waiver covers individual income tax (prev. due May 1, 2020), corporate income tax (prev. due April 15, 2020), and 2020 Q1 estimates (prev. due April 15, 2020).</p> <p>(March 20, 2020) Virginia has announced that any Virginia income tax payments due between April 1, 2020 and June 1, 2020 will now be due on June 1, 2020. This includes both individual and corporate income tax. All income tax filing deadlines stay the same, including the May 1, 2020 deadline for filing 2019 individual income tax returns.</p> <p>(March 19, 2020) The Governor has requested that the Department of Taxation to extend the due date of payment 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.</p> <p>(March 19, 2020) 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. 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.</p>	<p><a href="https://www.tax.virginia.gov/sites/default/files/inline-files/tb-20-5-covid-19-interest-waiver.pdf">https://www.tax.virginia.gov/sites/default/files/inline-files/tb-20-5-covid-19-interest-waiver.pdf</a></p> <p><a href="https://www.tax.virginia.gov/news/coronavirus-updates">https://www.tax.virginia.gov/news/coronavirus-updates</a></p> <p><a href="https://www.tax.virginia.gov/news/do-you-need-more-time-file">https://www.tax.virginia.gov/news/do-you-need-more-time-file</a></p> <p><a href="https://www.tax.virginia.gov/sites/default/files/inline-files/tb-20-4-covid-19-income-tax-bulletin.pdf">https://www.tax.virginia.gov/sites/default/files/inline-files/tb-20-4-covid-19-income-tax-bulletin.pdf</a></p> <p><a href="https://www.governor.virginia.gov/newsroom/all-releases/2020/march/headline-854722-en.html">https://www.governor.virginia.gov/newsroom/all-releases/2020/march/headline-854722-en.html</a></p>	<p>Individual Income Tax = June 1, 2020</p> <p>Corporate Income Tax = June 1, 2020</p>	<p>Individual Income Tax = June 1, 2020</p> <p>Corporate Income Tax = June 1, 2020</p>



Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Virginia	Sales Tax	<p>(March 19, 2020) The Virginia Department of Taxation issued procedures explaining how to request an extension of the March 20, 2020 deadline for filing February 2020 sales tax returns.  <a href="https://www.tax.virginia.gov/sites/default/files/inline-files/covid-19-sales-tax-bulletin.pdf">https://www.tax.virginia.gov/sites/default/files/inline-files/covid-19-sales-tax-bulletin.pdf</a></p> <p>(March 19, 2020) Businesses impacted by COVID-19 can also request to defer the payment of state sales tax due 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><a href="https://www.tax.virginia.gov/sites/default/files/inline-files/covid-19-sales-tax-bulletin.pdf">https://www.tax.virginia.gov/sites/default/files/inline-files/covid-19-sales-tax-bulletin.pdf</a></p> <p><a href="https://www.governor.virginia.gov/newsroom/all-releases/2020/march/headline-854722-en.html">https://www.governor.virginia.gov/newsroom/all-releases/2020/march/headline-854722-en.html</a></p>		
Washington	Income Tax	Washington does not impose an income tax.			
Washington	Gross Receipts Tax	<p>(March 26, 2020) 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> <p>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> <p>New! Quarterly filers: The Quarter 1, 2020 return is now due June 30, 2020</p> <p>New! Annual filers: The Annual 2019 return is now due June 15, 2020</p> <p>Please note: Extensions only push out the due date; they don’t waive the tax owed. If you already filed and scheduled your payment, you must cancel your payment in your online My DOR account, BEFORE the day the payment is scheduled.</p>	<p><a href="https://dor.wa.gov/about/business-relief-during-covid-19-pandemic">https://dor.wa.gov/about/business-relief-during-covid-19-pandemic</a></p>		





Chart of State and Local Taxing Authority Responses to the Coronavirus Pandemic

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Washington	Sales Tax	<p>Upon request, the Department will provide extensions for filing and paying tax returns (even if the request is after the due date).</p> <p>This only applies to returns that are due and not already paid during the state of emergency (Feb. 29, 2020, through the end of the state of emergency, yet to be determined).</p> <ul style="list-style-type: none"> <li>• 60 days for monthly returns (this applies to the February 2020 and March 2020 returns at this time)</li> <li>• 30 days for the Q1/2020 return</li> <li>• 30 days for the Annual 2019 return</li> </ul>	<a href="https://dor.wa.gov/about/business-relief-during-covid-19-pandemic">https://dor.wa.gov/about/business-relief-during-covid-19-pandemic</a>		
Washington: City of Seattle	Gross Receipts Tax	<p>(March 10, 2020) Effective immediately, the department of Finance and Administrative Services (FAS) will defer business and occupation (B&amp;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. FAS will offer deferred Business and Occupation (B&amp;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&amp;O under this plan. The City estimates that 20,000 businesses could be eligible for this, based on B&amp;O reporting,</p>	<a href="https://durkan.seattle.gov/2020/03/following-outreach-to-small-business-owners-mayor-durkan-announces-initial-recovery-package-to-ease-financial-impacts-of-covid-19-outbreak/">https://durkan.seattle.gov/2020/03/following-outreach-to-small-business-owners-mayor-durkan-announces-initial-recovery-package-to-ease-financial-impacts-of-covid-19-outbreak/</a>		



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
West Virginia	Income Tax	<p>(March 26, 2020) In response to the COVID-19 outbreak, the deadline to file 2019 annual income tax returns for individuals, trusts or estates, and corporations has been extended from April 15, 2020, to July 15, 2020. Payment deadlines for these returns are also extended until July 15, 2020. Failure to pay any balance of tax due by July 15, 2020 will result in the accrual of penalties and interest beginning July 16, 2020.</p> <p>This relief also extends to estimated tax payments for tax year 2020 that are due between April 15, 2020 and July 15, 2020 for individuals, trusts or estates, corporations, and pass-thru entities, but it does not apply to employer withholding tax returns and payments or to any other tax collected by the Tax Commissioner.</p> <p>The Department will automatically provide this relief, so filers do not need to take any additional steps to qualify for this extension of time. FAQs are available in Administrative Notice 2020-16:  <a href="https://tax.wv.gov/Documents/AdministrativeNotices/2020/AdministrativeNotice.2020-16.pdf">https://tax.wv.gov/Documents/AdministrativeNotices/2020/AdministrativeNotice.2020-16.pdf</a></p> <p>(March 25, 2020) At this time the filing deadline for personal income taxes and corporation net income taxes remains April 15. The West Virginia State Tax Department is not currently extending the tax filing deadline to July 15 in conjunction with the automatic extension provided by the IRS. To receive an extension to file your WV income taxes, you can either file an IRS Form 4868 with the IRS, or a WV/4868 with the WV State Tax Department.</p> <p>In either case, this is not an extension to pay your taxes. At this time, the State Tax Department cannot offer an extension to pay your taxes without accrual of interest and penalties.</p> <p>However, we do have options for payment plans for those who may be struggling to make their payment. For more information on this, please visit our Payment Plans page.  <a href="https://tax.wv.gov/Individuals/AuditsAndCollections/PaymentPlans/Pages/PaymentPlanAgreementRequest.aspx">https://tax.wv.gov/Individuals/AuditsAndCollections/PaymentPlans/Pages/PaymentPlanAgreementRequest.aspx</a></p>	<p><a href="https://tax.wv.gov/Individuals/Pages/Covid19Response.aspx">https://tax.wv.gov/Individuals/Pages/Covid19Response.aspx</a></p> <p><a href="https://tax.wv.gov/Documents/AdministrativeNotices/2020/AdministrativeNotice.2020-16.pdf">https://tax.wv.gov/Documents/AdministrativeNotices/2020/AdministrativeNotice.2020-16.pdf</a></p> <p><a href="https://tax.wv.gov/Individuals/Pages/Covid19Response.aspx">https://tax.wv.gov/Individuals/Pages/Covid19Response.aspx</a></p> <p><a href="https://tax.wv.gov/Individuals/AuditsAndCollections/PaymentPlans/Pages/PaymentPlanAgreementRequest.aspx">https://tax.wv.gov/Individuals/AuditsAndCollections/PaymentPlans/Pages/PaymentPlanAgreementRequest.aspx</a></p> <p><a href="#">WV/4868</a></p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax and Fiduciaries = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>
West Virginia	Sales Tax	No guidance provided.			



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Wisconsin	Various	The Wisconsin Department of Revenue has created a webpage for sharing tax-related information regarding the coronavirus.	<a href="https://www.revenue.wi.gov/Pages/News/2020/wi-covid-19.aspx">https://www.revenue.wi.gov/Pages/News/2020/wi-covid-19.aspx</a>		
Wisconsin	Income Tax	<p>(April 10, 2020) Wisconsin has conformed to IRS Notice 2020-23, which provides that income tax returns and estimated tax payments due on or after April 1, 2020 and before July 15, 2020 are extended to July 15, 2020. For example, Wisconsin 2020 Q2 estimates otherwise due in June are now due by July 15, 2020.</p> <p>(March 25, 2020) Wisconsin added an FAQ section to its' website - <a href="https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtendedCOVID.pdf">https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtendedCOVID.pdf</a></p> <p>(March 21, 2020) 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> <ul style="list-style-type: none"> <li>• Tax filers do not have to file any extension forms to be eligible for this new due date.</li> <li>• There is no limit on the amount of payment to be postponed, and there are no income exclusions.</li> <li>• This applies to individuals, trusts, estates, partnerships, associations, companies or corporations.</li> <li>• This relief is solely for income tax payments, estimated income tax payments and returns due April 15, 2020.</li> <li>• There will be no interest or penalty for the period of April 15, 2020 to July 15, 2020.</li> <li>• 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.</li> </ul>	<p><a href="https://www.revenue.wi.gov/Pages/News/2020/Tax-Deadline-Extended.pdf">https://www.revenue.wi.gov/Pages/News/2020/Tax-Deadline-Extended.pdf</a></p> <p><a href="https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtendedCOVID.pdf">https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtendedCOVID.pdf</a></p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>	<p>Individual Income Tax = July 15, 2020</p> <p>Corporate Income Tax = July 15, 2020</p>



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Wisconsin	Property Tax	(March 24, 2020) Wisconsin published information about how the COVID-19 outbreak affects property tax assessment and taxation in Wisconsin.	<a href="https://www.revenue.wi.gov/Documents/Property-Assessment-and-Taxation-Information.pdf">https://www.revenue.wi.gov/Documents/Property-Assessment-and-Taxation-Information.pdf</a>		
Wisconsin	Sales Tax	(April 20, 2020) Filing and payment of state and county sales and use taxes that are due from March 12, 2020 through May 11, 2020 may be extended to May 11, 2020, on a case-by-case basis, by request at <a href="https://TAP.revenue.wi.gov/COVID/">https://TAP.revenue.wi.gov/COVID/</a> .  (March 27, 2020) Wisconsin is providing a penalty-free, 30-day extension of time to file 3/31 and 4/30 sales tax returns. Payments for those periods may also be made penalty-free during the 30-day extension period, though interest will still accrue at 12% from the original due date. If no extension is requested, no return is filed and no payment is made, a taxpayer could be subject to a late filing fee of \$20, a negligence penalty of 5% per month capped at 25%, and 18% interest. Extension applications should be sent via email to <a href="mailto:DORRegistration@wisconsin.gov">DORRegistration@wisconsin.gov</a> .	<a href="https://www.revenue.wi.gov/Pages/News/2020/ExtensionsAndWaiversDuringCOVID-19.pdf">https://www.revenue.wi.gov/Pages/News/2020/ExtensionsAndWaiversDuringCOVID-19.pdf</a>  <a href="https://www.revenue.wi.gov/Pages/News/2020/Small-business-tax-relief.pdf">https://www.revenue.wi.gov/Pages/News/2020/Small-business-tax-relief.pdf</a>		
Wisconsin	Payroll Tax	(April 20, 2020) Filing and payment of employer withholding taxes that are due from March 12, 2020 through May 11, 2020 may be extended to May 11, 2020, on a case-by-case basis, by request at <a href="https://TAP.revenue.wi.gov/COVID/">https://TAP.revenue.wi.gov/COVID/</a> .	<a href="https://www.revenue.wi.gov/Pages/News/2020/ExtensionsAndWaiversDuringCOVID-19.pdf">https://www.revenue.wi.gov/Pages/News/2020/ExtensionsAndWaiversDuringCOVID-19.pdf</a>		
Wyoming	Income Tax	Wyoming does not impose either an individual income tax or a corporate income tax.			



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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2019 Return Due Date	2020 Q1 Estimate Due Date
Wyoming	Sales Tax	(April 13, 2020) The Wyoming Department of Revenue announced that it will be waiving penalty and interest for severance taxes that are filed late through the month of June. Sales and use tax filings will be handled on a case by case basis.	<a href="http://revenue.wyo.gov/">http://revenue.wyo.gov/</a> <a href="https://0ebaeb71-a-84cef9ff-s-sites.googlegroups.com/a/wyo.gov/wy-dor/COVID-19Information.pdf">https://0ebaeb71-a-84cef9ff-s-sites.googlegroups.com/a/wyo.gov/wy-dor/COVID-19Information.pdf</a>		

Disclaimer: In response to the coronavirus pandemic, state and local taxing authorities have been rapidly issuing guidance on extensions of time for businesses and individuals to pay taxes. Even though the majority of this guidance addresses individual income taxes, some guidance has addressed corporate and pass-through taxes. This guidance is expected to continue to change frequently. As a result, Wipfli believes that the information contained in this chart is accurate but does not guarantee either its completeness or accuracy. If you have questions about the application of this chart to your specific situation, please contact a Wipfli professional.

