

STATE TAX RESPONSE

Last updated: 6/8/20

State	Guidance Relief Provisions for COVID-19	Relevant Links
Alabama	The Alabama Commissioner of Revenue has issued a series of orders. On March 18, 2020, the commissioner ordered that late payment penalties are waived for small retail businesses whose monthly retail sales during the previous calendar year averaged \$62,500 or less who are unable to timely pay their February, March, and April 2020 state sales tax liabilities. Late payment penalties will be waived for these taxpayers through June 1, 2020. On March 19, 2020, the commissioner extended this relief to businesses registered as engaging in NAICS Sector 72 activities. Lastly, the Alabama Department of Revenue has waived late payment penalties for state lodgings liabilities due in February, March, and April. The late payment penalties for these periods are waived until June 1, 2020. Note, the Department has not extended return filing deadlines for these periods. The commissioner has granted an automatic extension for filing and payment for state individual income tax, state corporate income tax, financial institution excise tax (FIET), and business privilege tax (BPT) due on or after April 1, 2020 to July 15, 2020. During this time interest, penalties, and additions to tax are not imposed. Interest, penalties, and additions to tax with respect to postponed Alabama tax filings and payments will begin to accrue on July 16, 2020. The Alabama Department of Revenue has advised entities submitting a motor fuel excise tax refund to file the petition online through the My Alabama Taxes web portal. If taxpayers cannot use the My Alabama Taxes web portal, taxpayers can submit paper petitions through the Department's Data Exchange Portal at ftp.revenue.alabama.gov. The Department advised in operational updates on its FAQ page that it will not change withholding requirements for businesses based on employees' temporary telework location within Alabama that is necessitated by the pandemic and related federal or state measures to control its spread. The Department will not consider temporary changes in an employee's physical work location during periods in which temporary telework requirements are in place due to the pandemic to impose nexus or alter apportionment of income for any business.	<u>ADOR Responds to the COVID-19 Outbreak</u> <u>Order of the Commissioner of Revenue (March 18, 2020)</u> <u>Order of the Commissioner of Revenue (March 19, 2020)</u> <u>Press Release: ADOR Extends Relief to Lodgings Businesses</u> <u>ADOR COVID-19 Updates</u>

	COVID-19 Outbreak Updates: Please monitor the Department's COVID-19 Outbreak Updates page for additional information as it becomes available.	
Alaska	The Alaska governor has extended the due date for tax returns and payments due March 31, 2020 and April 10, 2020 to July 15, 2020. This order extends the deadline for all taxes other than Oil and Gas Production Tax. See the Department of Revenue's guidance for more information. The Alaska Department of Revenue has suspended collection and automated levies until July 15, 2020. Further tax payment plans with payments due between March 31, 2020 and July 15, 2020 are suspended. For additional details, see the Department's announcement (April 8, 2020).	Alaska Department of Revenue Deadline Extension Guidance Alaska Department of Revenue Announcement (April 8, 2020)
Arizona	The Arizona Department of Revenue extended its individual, corporate, and fiduciary income tax filing and payment due date from April 15, 2020 to July 15, 2020. Additionally, income credit claims related to increased excise taxes (Form 140ET) and property tax refund credit (Form 140PTC) are extended to July 15, 2020. Taxpayers must pay at least 90% of their liability by July 15 to avoid the imposition of penalties and interest. The deadline for tax year 2020 estimated payments has not changed and is due April 15, 2020.	Arizona General Tax Notice, GTN 20-1 (March 24, 2020)
Arkansas	On March 23, 2020, Governor Hutchinson extended the income tax filing and payments for individual taxpayers to July 15, 2020. The deadline for corporate returns and 2020 estimated tax payments have not been changed. See News Release, Arkansas Individual Income Tax April 15 Filing and Payment Deadline Extended to July 15 due to Coronavirus (COVID-19) (March 27, 2020). Further, a majority of Revenue Office services may be completed online. These services include registering and paying sales tax (March 16, 2020). The Arkansas Department of Finance and Administration has advised that out-of-state aircrafts temporarily stored in the state due to the COVID-19 emergency will not be subject to Arkansas use tax under the state's temporary storage exemption. See Revenue Legal Counsel Legal Opinion No. 20200415. The Arkansas secretary of state has waived late fees and interest charges for annual franchise tax filings due between May 2 and July 15 until July 15, 2020. The waiver applies to the 2020 reporting year. See Press Release, Secretary of State Announces Temporary Waiver of Franchise Tax Late Fees and Interest Charges (March 26, 2020). The Arkansas Department of Finance and Taxation has advised that stimulus checks received by taxpayers as part of the CARES Act will not be subject to personal income tax. Additionally, federal rebate payments issued under the CARES Act are exempt from Arkansas corporate income tax. Further, the Department has posted guidance related to computing tax year 2020 first quarter estimated payments. See the Department's COVID-19 FAQ for more detail.	Announcement: Majority of Revenue Office Services Available Online News Release: Arkansas Individual Income Tax April 15 Filing and Payment Deadline Extended to July 15 due to Coronavirus (COVID-19) Press Release: Secretary of State Announces Temporary Waiver of Franchise Tax Late Fees and Interest Charges (March 26, 2020)

	The Department has also suspended the requirement for proof of property tax assessment before a motor vehicle can be registered in the state. The suspension is through April 16, 2020. See Press Release, DFA Suspends Requirement to Show Proof of Assessment and Property Tax Paid for Vehicle Registration and Renewal (April 6, 2020).	Department of Finance and Taxation COVID-19 FAQ Press Release: DFA Suspends Requirement to Show Proof of Assessment and Property Tax Paid for Vehicle Registration and Renewal
California	Stay-at-home order effective March 19 until further notice. In response to Governor Newsom's Executive Order N-25-20, the California Franchise Tax Board (FTB) postponed filing and payment deadlines to July 15, 2020. In addition, the FTB is waiving interest and late filing and late payment penalties. This extension applies to 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. It also applies to informational returns but does not apply to Form 593, Real Estate Withholding Tax Statement. See California FTB Press Release (March 18, 2020). The FTB has also posted an FAQ on its website for COVID-19-related issues, including the state response to the CARES Act. Through Executive Order N-46-20, Governor Newsom has exempted masks, personal protective equipment and other crucial materials from imposition of sales and use tax when those items are sold to or purchased by the State of California. The Exemption is valid doer the duration of the state of emergency or until the governor amends or rescinds his executive order. See Special Notice L-745 (April 2020). Through Executive Order N-61-20, Governor Newsom suspended all penalties, costs, and interest for the failure to pay property taxes until May 6, 2021. Further, the tax collector shall cancel penalties, costs, and interest if four conditions are satisfied: (1) the tax is due on residential property occupied by the taxpayer or the tax is due for property owned and operated by a small business, (2) the tax owed was not delinquent prior to March 4, 2020, (3) the taxpayer timely files a claim for relief, and (4) the taxpayer demonstrates to the satisfaction of the tax collector that the taxpayer was suffered economic hardship. The order also states that payments made pursuant to a property tax installment plan shall not be considered delinquent if all payments due before March 4, 2020 were paid. The FTB has also extended the deadline for a number of filings. Claims for refunds with a due date between March 12, 2020 and July 15, 2020 will be considered timely if filed on or before July 15, 2020. Protests of Notices of Proposed Assessments (NPAs) with a due date between March 12, 2020 and July 15, 2020 will be considered timely filed if filed on or before July 15, 2020. For appeals of Notices of Action (NOAs) filed to the Office of Tax Appeals due between March 12, 2020 and July 15, 2020, the appeal will be considered timely filed if filed on or	News Release: Governor Newsom Issues New Executive Order Further Enhancing State and Local Government's Ability to Respond to COVID-19 Pandemic (Published: March 12, 2020) Executive Order N-25-20 Franchise Tax Board COVID-19 FAQ Executive Order N-46-20 Special Notice L-745 Executive Order N-25-20 OTA Legal Notice 2020-01 OTA Extension Summary

	before July 15, 2020. Petitions for rehearing before the Office of Tax Appeals due between March 12, 2020 and July 15, 2020 will be considered timely filed if filed on or before July 15, 2020. Note, this extension does not supersede the Office of Tax Appeals 60-day extension referenced below. Lastly, the FTB has until July 15, 2020 to issue NPAs for tax with the statute of limitations expiring between March 12, 2020 and July 15, 2020. See FTB Notice 2020-02. The FTB continues to issues NPAs; however, the date on the assessment does not reflect the extended response deadline. The FTB announced on its FAQ page that it will process individual status letters (FTB 4148) before the postponed 2019 tax return due date of July 15, 2020. Further, the Office of Tax Appeals (OTA) has granted an automatic 60-day extension to any briefing or other deadline that falls between March 1, 2020 and May 18, 2020. See OTA Legal Notice 2020-01. The OTA has posted a summary of the 60-day extension for various filings. Additionally, the California Employment Development Department has advised that employers who are experiencing hardship as a result of COVID-19 may request up to a 60-day extension of time from the California EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. A written request for extension must be received within 60 days from the original delinquent date of the payment or return. See California EDD FAQ website. The California Department of Tax and Fee Administration (CDTFA), which administers a variety of taxes including sales and use tax, has a number of relief programs in place for taxpayers affected by COVID-19, including an automatic three-month extension for small businesses, a 60-day extension for refunds, requests for relief of penalties and interest, and extension to file returns. The CDTFA announced a 12-month interest-free payment plan of up to \$50,000 for small business taxpayers (less than \$5 million in sales). For more information, see the CDTFA's COVID-19 response site. The CDTFA has provided a chart of extended return and payment due dates. The California State Association of Counties has issued a statement wherein all California counties will cancel penalties and other charges for missed property tax payments due April 10. See Press Release, Joint CSAC/CACTTC Statement on COVID-19 and the April 10 Property Tax Deadline (April 4, 2020).	State Postpones Tax Deadlines Until July 15 Due to the COVID-19 Pandemic (March 18, 2020) California EDD FAQ Website California Department of Tax and Fee Administration COVID-19 Website Press Release: Joint CSAC/CACTTC Statement on COVID-19 and the April 10 Property Tax Deadline
City of San Francisco, California	Shelter-in-place order in effect until May 31. The San Francisco Office of Treasurer & Tax Collector has deferred business taxes for small businesses. Specifically, "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. These bills are typically mailed in	COVID-19 Response - Deferral of Business Taxes and License Fees San Francisco Announces Measures to Support Small Businesses in

	late March, but businesses with 2019 gross receipts of \$10,000,000 or less will receive a letter instead of a bill." See Office of Treasurer and Tax Collector COVID-19 website. Additionally, the annual license fees collected on behalf of the Department of Public Health, Fire Department, Police Department, Entertainment Commission, and the Office of Cannabis that would otherwise be due on March 31, 2020 are extended to June 30, 2020. Note, per the Office of Treasurer and Tax Collector, "the license bills have already been mailed. For businesses that have already received them, our office will be following up with an email and letter confirming the due date change by the end of March. The bills will not be reissued." The San Francisco Office of Treasurer & Tax Collector has extended the deadline for payment of second installments of property taxes from April 10, 2020 to May 15, 2020. See Office of Treasurer and Tax Collector COVID-19 website.	Responses to COVID-19 (March 11, 2020)
Colorado	Modified "safer at home" order in place. By executive order, Governor Polis extended the state income tax payments deadline for individuals and businesses from April 15, 2020 to July 15, 2020. The deadline for tax year 2020 estimated payments is also extended. See Executive Order D 2020 010, extended by Executive Order D 2020 069. Additionally, the Colorado Department of Revenue (DOR) has suspended in-person services and its Tax Service Centers are closed for one month. Note, taxpayers who wish to cancel their schedule direct debit payments should email the DOR no later than 5:00 pm on April 9, 2020 with "Request Cancellation of Direct Debit Payment" in the subject line. See the DOR's website for more information. The governor has also suspended filing deadlines for taxes imposed on business personal property, taxable natural resource property, and taxable oil and gas property. See Executive Order D 2020 022 and extended to May 31, 2020 by Executive Order D 2020 055 and extended to June 29, 2020 through Executive Order D 2020 089. Additionally, the governor has ordered an extension for the filing and remittance of state and local sales tax from April 20, 2020 to May 2020. See Executive Order D 2020 23 and extended to May 20, 2020 by Executive Order D 2020 057. The DOR has updated its return due date matrix to include guidance that Form D0525 (Annual Report of Public Utility Intrastate Gross Operating Revenue) must be postmarked by May 15, 2020 or electronically filed by June 1, 2020. The DOR has also suspended statutory requirements of the International Fuel Tax Agreement for any motor vehicle engaged in interstate disaster relief. The suspension is effective March 27, 2020 to June 30, 2020. The annual severance tax for the tax year ending December 31, 2019 and due April 15, 2020 has been extended to May 15, 2020. The extension also applies to the estimated payment due April 15. The Department has also advised that taxpayers can arrange monthly installment agreements for business taxes by calling	Colorado Department of Revenue: In-Person Services Suspended Executive Order D 2020 010 Executive Order D 2020 022 Executive Order D 2020 055 Executive Order D 2020 23 Executive Order D 2020 057 Executive Order D 2020 069 Colorado Department of Revenue: Alternative Service of Process

	+1.303.866.3711 from 8:00 am to 4:30 pm, Monday through Friday. See the DOR COVID-19 response page for more details. The DOR has posted guidance to its website related to income earned by nonresidents performing emergency relief services during the COVID-19 state of emergency. Employers should not withhold on wages paid to nonresident emergency relief workers working in Colorado during the COVID-19 state of emergency. See the DOR's post on its website for details. The DOR has advised that due to the DOR office closures, there are no staff available to accept legal documents. To serve the DOR with legal documents, send a request of personal service to alexandra.prichard@state.co.us and include a waiver form for acceptance of the service and the legal documents that need to be served. See the Department's website for more information. Denver, Colorado: The Denver Department of Finance has waived its 15% late payment penalty for late payment of February and March sales, use, and occupational privilege taxes due between March 20, 2020 and April 20, 2020. The return must be filed and funds remitted within 30 days of the due date. For more information see the DOR's website.	Colorado Department of Revenue: Nonresident Disaster Relief Worker Exemption/Subtraction Denver Department of Finance COVID-19 response website
Connecticut	Non-essential businesses closed March 23 through May 20. The Connecticut Department of Revenue Service has extended a number of state tax filings. The new filing dates and payment deadlines for those returns which are normally due on or after March 15 are set forth below: • 2019 Form CT-1065/CT-1120 SI Connecticut Pass-Through Entity Tax Return – filing date extended to April 15, 2020; payment deadline extended to July 15, 2020 • 2019 Form CT-990T Connecticut Unrelated Business Income Tax Return – filing date extended to June 15, 2020; payment deadline extended to July 15, 2020 • 2019 Form CT-1120 and CT-1120CU Connecticut Corporation Business Return - filing date extended to June 15, 2020; payment deadline extended to July 15, 2020 Further, the filing and payment deadline for personal income tax returns is extended to July 15, 2020. The extension also applies to estimated income tax payments for the first and second quarters of tax year 2020. See the Department's COVID-19 FAQ Response page for more details. The Department has also extended the filing and payment deadline for sales tax returns as well as room occupancy tax returns. Taxpayers with annual sales of \$150,000 or less for the period of January 1, 2019 to December 31, 2019 can extend monthly returns and payments due March 31, 2020 and April 30, 2020 to May 31, 2020. Further, quarterly returns due April 30 are extended to May 31, 2020. See Press Release, State Extends Filing and Payment Deadlines for Sales Tax and Room Occupancy Tax (March 30, 2020).	Connecticut Department of Revenue Services FAQ Press Release: State Extends Filing and Payment Deadlines for Sales Tax and Room Occupancy Tax Press Release: DRS Issues Waiver of Certain International Fuel Tax Agreement Requirements Press Release: Priority One Taxpayer Assistance Program

	Additionally, the Department has extended the deadline to file and pay gift tax returns from April 15, 2020 to July 15, 2020. The estate tax filing has not been extended. First and second quarter estimated tax payments due by fiduciaries for tax year 2020 have been extended to July 15, 2020. See the Department's online FAQ for more details. The Department has also suspended certain requirements related to the International Fuel Tax Agreement for those motor vehicles transporting emergency relief supplies into the state. See Press Release, DRS Issues Waiver of Certain International Fuel Tax Agreement Requirements (March 30, 2020). The Department has extended the 60-day period for filing a protest of a notice of assessment by an additional 90 days. Additionally, the 30-day requirement to file a tax appeal has been suspended. This applies to appeals required to be filed after March 19, 2020. See Announcement 2020(7). The Department has also created the Priority One Taxpayer Assistance Program in an effort to assist taxpayers who cannot meet payment deadlines due to COVID-19. Any taxpayer who is the subject of a payment plan, bank warrant, wage execution, or other levy by the Department and needs relief or assistance because of the impact of COVID-19 can contact the Department directly to speak to a tax professional. The program has a dedicated hotline: +1.860.541.7650. Taxpayers can also email DRSPriorityOne_CollectionsAssist@po.state.ct.us for guidance. See Press Release, Priority One Taxpayer Assistance Program (April 17, 2020).	
Delaware	Stay-at-home order in place March 24 through May 15. The Delaware Division of Revenue has extended the filing deadline for personal income tax returns to July 15, 2020. Further corporate returns that are due April 15, 2020 are extended to July 15, 2020. Estimated personal income tax payments due April 30, 2020 are extended to June 15, 2020. Fiduciary income tax returns due April 30, 2020 are extended to July 15, 2020. See Technical Information Memorandum 2020-1. All Division of Revenue public service offices are closed and in-person services are discontinued until further notice. The Division is currently updating its computer systems to reflect the new due dates. Taxpayers should disregard any notices for tax year 2019 with original due dates. The Division has posted an FAQ to its website for inquiries related to personal income tax.	Technical Information Memorandum 2020-1 Delaware Division of Revenue FAQ re: Personal Income Tax
District of Columbia	Non-essential businesses closed until May 15, 2020. The Council of the District of Columbia enacted the Coronavirus Support Emergency Amendment Act of 2020 (Act), which granted power to the DC Office of Tax and Revenue (OTR) to abate interest and waive penalties for sales and use tax for periods ending on February 29, 2020 and March 31, 2020. Therefore, the OTR will waive interest and penalties for failure to timely pay sales and use tax for both monthly and quarterly filers. See OTR Notice 2020-02. Further, the Act extended the tax year 2020 first half-year installment payment due date for real property tax for hotels and motels. A hotel or motel may pay its first half-tax year 2020 real property tax installment through June 30, 2020, and such payment made by such date shall be timely, to the extent it brings	B23-0718 - COVID-19 Response Emergency Amendment Act of 2020 Real Property Tax Payment Option OTR Notice 2020-01

	the tax liability current. Penalty and interest owed for prior periods are unaffected by the Act. No payment may be designated to a particular period. Further, a hotel or motel may not benefit from penalty and interest tax relief relating to sales and use taxes. See OTR Notice 2020-01. Additionally, the OTR has extended the deadline for filing first level real property tax assessment appeals to May 15, 2020. Additionally, the deadline for filing an exempt property annual use report is May 15, 2020. The deadline for filing an income and expense report is extended to June 1, 2020. Payments due March 31, 2020 have not been extended. Further, on March 23, 2020 the DC mayor extended the deadline for taxpayers to file and pay their 2019 DC individual and fiduciary income tax returns (D-40, D-41, D-40B), partnership tax returns (D-65), and franchise tax returns (D-20, D-30) from April 15, 2020 to July 15, 2020. See News Release, Mayor Bowser and Chief Financial Officer DeWitt Announce 2019 Tax Filings and Payment Deadline Extended to July 15, 2020 (March 23, 2020). Additionally, the OTR has issued further guidance in Notice 2020-03. The due dates for tax year 2020 estimated tax payments have not been extended. See News Release, District of Columbia Estimated Tax Payment Deadlines Remain Unchanged (March 26, 2020) The OTR has released guidance providing that it will not assert corporate franchise tax or unincorporated business tax nexus on taxpayers based solely on the presence of employees or property temporarily working remotely in the district during the public emergency declared by the DC mayor. See Notice 2020-05. The District of Columbia enacted the Coronavirus Support Emergency Amendment Act of 2020 (Act 23-326), which consolidates and amends previously enacted COVID-19 response legislation. The Act, among other relief actions, excludes proceeds of small business loans awarded under the federal CARES Act from inclusion in District gross income.	OTR Notice 2020-02 Press Release: Mayor Bowser and Chief Financial Officer DeWitt Announce 2019 Tax Filings and Payment Deadline Extended to July 15, 2020 (March 23, 2020) Notice 2020-03 News Release: District of Columbia Estimated Tax Payment Deadlines Remain Unchanged (March 26, 2020) Notice 2020-05
Florida	Stay-at-home order effective April 3, 2020 to April 30, 2020. Per the Florida Department of Revenue (DOR) website, the Florida DOR is monitoring developments pertaining to the coronavirus (COVID-19) and is following guidance from federal and state officials. To that end, the DOR has established a dedicated team to address tax-related issues pertaining to COVID-19 and has created an email address, COVID19TAXHELP@FloridaRevenue.com, where you can share your questions and concerns. Note, all DOR offices in Florida are closed to the public. The DOR has extended the February and March reporting deadlines for sales and use tax, tourist development tax, solid waste fees (including new tire fee, lead-acid battery fee, dry cleaning gross receipts, and rental car surcharge), and prepaid wireless E911 fees. The February reporting deadline is extended to March 31. The March reporting deadline is extended to April 30. See the Florida DOR's Order of Emergency Waiver 20-52-DOR-002. The DOR has also posted an FAQ. Additionally, the DOR has extended the date to pay property taxes from March 31, 2020 to April 15, 2020. See Order of Emergency Waiver 20-52-DOR-001.	Florida Department of Revenue Florida Department of Revenue Order of Emergency Waiver 20-52-DOR-002 Florida Department of Revenue Order of Emergency Waiver 20-52-DOR-001

	The DOR has extended corporate income tax payments and returns as follows: • For taxpayers with fiscal year ending December 31, 2019 and due date of May 1, 2020, the deadline to file is extended to August 3, 2020. • For taxpayers with fiscal year ending December 31, 2019 and due date of May 1, 2020, the deadline to make payments is extended to June 1, 2020. • For taxpayers with fiscal year ending December 31, 2019, the deadline to submit a request for extension to file return is June 1, 2020. • For taxpayers with fiscal year ending January 31, 2020 and due date of June 1, 2020, the deadline to file is extended to August 3, 2020. • For taxpayers with fiscal year ending January 31, 2020 and due date of June 1, 2020, the deadline to make payments remains June 1, 2020. • For taxpayers with fiscal year ending February 29, 2020 and due date of July 1, 2020, the deadline to file is extended to August 3, 2020. • For taxpayers with fiscal year ending February 29, 2020 and due date of July 1, 2020, the deadline to make payments remains July 1, 2020. See Order of Emergency Waiver/Deviation Order 20-52-DOR-003.	Florida Department of Revenue FAQ Order of Emergency Waiver/Deviation Order 20-52-DOR-003
Georgia	The Georgia Department of Revenue has extended the April 15, 2020 income tax filing and payment deadline to July 15, 2020. See Press Release, Georgia Income Tax and Tag Renewal Deadlines Extended (March 25, 2020). The extension also applies to estimated income tax payments due April 15, 2020. Additionally, the statute of limitations for refund claims that would have expired between April 15, 2020 and July 15, 2020 has been extended to July 15, 2020. See the Department's FAQ for more details. Vehicle registrations that expire between March 16, 2020 and May 14, 2020 are extended through May 15, 2020. The Department also issued informal guidance on its FAQ instructing taxpayers that the Department will not use the presence of workers temporarily in the state due to COVID-19 as a basis for establishing nexus in the state. Further, wages paid to employees temporarily in the state due to COVID-19 will not be considered wages earned in Georgia and therefore employers are not required to withhold Georgia taxes on these wages. These two measures apply during a period when an official stay-at-home order is in place by the relevant government authority or when an employee is ordered to stay at home by a physician. The Georgia Department of Labor has mandated that employers are required to file partial unemployment claims on behalf of their employees whenever it is necessary to temporarily reduce work hours or there is not work available for a short period. Any employer found to be in violation of the rule will be required to reimburse the Department for the full amount of unemployment insurance benefits paid to the employee. Employers can find information on how to file these claims at the Department's website.	Press Release: Georgia Income Tax and Tag Renewal Deadlines Extended Georgia Department of Revenue FAQ Georgia Department of Labor Website

Hawaii	Stay-at-home order effective March 25 through May 31. The Hawaii Department of Revenue has extended various tax filing and tax payment deadlines. Individual and corporate income tax returns due between April 20, 2020 and June 20, 2020 are now due July 20, 2020. This extension only applies to the 2019 tax year and does not apply to tax year 2020 estimated income tax payments. Interest, penalties, and additions to tax are waived for the period of April 20, 2020 to July 20, 2020. Interest, penalties, and additions for any unpaid amounts due will accrue on July 21, 2020. See Department of Taxation Announcement No. 2020-01. The Department has advised that it will generally follow federal tax treatment of economic relief programs. Economic Impact Payments and loan proceeds from the Paycheck Protection Program (PPP) and the Economic Injury Disaster Loan (EIDL) program, including loan advances of \$10,000, are not subject to Hawaii income tax. Forgiven PPP loans are subject to income tax under current law but the Department will recommend the legislature change Hawaii law to model federal income tax treatment. Unemployment compensation paid to employees and the loan proceeds from PPP and EIDL are not subject to the Hawaii general excise tax. Payments received under the Pandemic Unemployment Assistance (PUA) program and Federal Pandemic Unemployment Compensation (FPUC) program are subject to Hawaii income tax. See Department of Taxation Announcement No. 2020-02. Visit the website for DOTAX updates regarding COVID-19.	Department of Taxation Announcement No. 2020-01 Department of Taxation Announcement No. 2020-02 State of Hawaii Department of Taxation
Idaho	Stay-home order issued March 25, 2020 and in place for 21 days. The Idaho governor has extended the 2019 Idaho income tax filing and payment deadlines for April 15, 2020 to June 15, 2020. The extension applies to both individuals, businesses, and entities. Penalty and interest will not apply. The deadline for property tax relief programs has also been extended from April 15 to June 15. See the Idaho Department of Revenue FAQ page for more information.	Idaho Department of Revenue FAQ
Illinois	Stay-at-home order in place March 21 through May 30. The Illinois Department of Revenue issued Informational Bulletin FY 2020-23 to all registered Illinois retailers operating eating and drinking establishments. The Department is waiving all penalties and interest that would have been imposed on sales tax payments for qualified taxpayers. Eligible taxpayers are taxpayers who operate eating and drinking establishments that incurred a total sales tax liability of less than \$75,000 in calendar year 2019. Qualified taxpayers will not be charged penalties or interest on late payments for payments that are due in the February, March and April 2020 reporting periods. For most qualified taxpayers, the Department will automatically waive penalties and interest, but if a taxpayer thinks they received a notice from the Department owing interest and penalties, in error, then the taxpayer can respond to the notice with a waiver request. Taxpayers must still file Form ST-1 for each reporting period. Taxpayers must pay their liabilities due in March, April, and May 2020, for liabilities reported on Form ST-1, as follows: 1/4 of the liability for February, March, and April 2020 reporting periods is due May 20, 2020; 1/4 of the liability for February, March, and April 2020 reporting	Illinois Revenue COVID-19 (Coronavirus) Information for Illinois Taxpayer Informational Bulletin FY 2020-23 Informational Bulletin FY 2020-24

periods is due June 22, 2020; 1/4 of the liability for February, March, and April 2020 reporting periods is due July 20, 2020; and 1/4 of the liability for the February, March, and April 2020 reporting periods is due August 20, 2020. Additionally, the income tax filing and payment deadline for all taxpayers who pay their Illinois income taxes on April 15, 2020 has been extended to July 15, 2020. This extension applies to individual returns, trusts, and corporations. The deadline for Illinois partnership return filings and payments have not been extended. Penalties and interest will accrue on any unpaid balances on July 16, 2020. The extension does not apply to estimated payments for tax year 2020 due on April 15 and June 15. See Informational Bulletin FY 2020-24. The Department has issued guidance on computing 2020 estimated income taxes in light of not having filed a 2019 income tax return. See Informational Bulletin FY 2020-26. In Informational Bulletin FY 2020-29, the Department advised that an out-of-state employer may be required to withhold Illinois income tax for Illinois resident employees who perform normal work duties in Illinois for more than 30 working days. The Department will waive penalties and interest for employers that fail to withhold Illinois income taxes for Illinois employees where the sole reason for the Illinois withholding obligation is that the employee is working from home due to the COVID-19 pandemic. Taxpayers who wish to cancel or reschedule electronic income tax payments scheduled for April 15, 2020 can do so through either MyTax Illinois or their banking institutions, or by emailing the Department at rev.taxpay@illinois.gov. For more details see the Department's website. The Illinois Department of Revenue has relieved distillers of their tax liability for alcohol used to produce hand sanitizer. Distillers are subject to tax based on the amount and strength of alcohol used in distillation. The Department has issued guidance to distillers on how to claim a tax deduction for alcohol purchased for the production of hand sanitizer. The Illinois legislature passed House Bill 2682, which provides that late filing fees will not apply and liquor license fees are deferred for a liquor license holder whose business or business operations have been suspended in any capacity due to the March 16, 2020 executive order or subsequent orders. The waiver will remain in effect for six months after the latest of (1) the day on which the region enters Phase 4 of the state's reopening plan, (2) the day after the expiration of the latest executive order that limits or interrupts the taxpayer's business operations, and (3) the day after the expiration of any rules issued by the Department of Public Health that limits or interrupts the taxpayer's business operations. The Department has waived penalties and interest through May 26, 2020 for late-filed first quarter International Fuel Tax Agreement (IFTA) returns due April 30, 2020. See the Department's Notice for more information. The Illinois Board of Appeals has extended the expiration date of Illinois Sales Tax exemption (E) numbers set to expire during calendar year 2020 to December 31, 2020. This is an automatic extension. See Informational Bulletin FY 2020-33.	Informational Bulletin FY 2020-25 Informational Bulletin FY 2020-26 Illinois Department of Revenue: Cancel or Reschedule a 2019 Income Tax Return Electronic Payment Illinois Department of Revenue: Notice of Penalty and Interest Relief for IFTA Regarding COVID-19 Illinois Department of Commerce & Economic Opportunity Press Release: Additional Taxpayer Relief for Businesses Impacted by COVID-19
---	---

	The Illinois Department of Commerce and Economic Opportunity (DCEO) has extended the deadline for EDGE credit applications to June 1, 2020. See the DCEO website for more information. Important Notice, Attorney General's Office: The Illinois Attorney General issued an important notice that, due to closures related to COVID-19, estates with returns and payments due between March 16, 2020, and April 15, 2020, will receive a 30-day extension for filing and payment. An extension of time to pay does not waive or abate statutory interest. Payments must be sent to the Illinois State Treasurer, using a fillable form to make payment of the Illinois Estate Tax, which can be downloaded from the Treasurer's website. Staff may not be available to receive returns in person at the Springfield office. Taxpayers filing returns in Chicago should use the James R Thompson Center through the Lake Street entrance; however, taxpayers are encouraged to file returns and extension requests by mail. Cook, DuPage, Lake, and McHenry counties should file with the Chicago office, and all other counties should file with the Springfield office. (March 18, 2020) Chicago, Illinois: The City of Chicago has extended due dates for tax payments for the following types of tax: bottled water tax, checkout bag tax, amusement tax, hotel accommodation tax, restaurant tax, parking tax. The extended due dates are as follows: • July 2019–February 2020 due July 15, 2020 • March and April 2020 due August 17, 2020 • May and June 2020 due September 15, 2020 • July and August 2020 due October 15, 2020 • September 2020 due November 16, 2020 See the Department of Finance's announcement on its website. The City of Chicago Department of Finance has clarified that the city's restaurant tax applies to the selling price of all food and beverages sold including any additional surcharges assessed by the restaurant. See the Department's News Release for more guidance.	
Indiana	Stay-at-home order in place March 24 through May 1. The Indiana Department of Revenue (DOR) has extended deadlines for individual tax returns and payments, as well as estimated payments, from April 15, 2020 to on or before July 15, 2020. Returns included are the IT-40, IT40PNR, IT-40RNR, IT-40ES, ES-40, and SC-40. 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. All other tax return filings and payment due dates remain unchanged. Note, if an individual requests a federal extension, Indiana automatically extends the state deadline and there is no need to file anything additional. See Press Release, DOR Announces Filing and Payment Extensions (March 19, 2020).	Press Release: DOR Announces Filing and Payment Extensions Executive Order 20-21 Executive Order 20-12 Announcement: Indiana DOR Waiving Tax on Donated COVID-19 Supplies

	The May 11, 2020 deadline for property taxes has not been extended. However, counties must waive penalties for payments made for the period beginning on May 12 and 60 days thereafter. See Executive Order 20-21. The Indiana governor has ordered the suspension of the deadline for submitting property tax exemption applications from April 1, 2020 to June 30, 2020. See Executive Order 20-12. The DOR has also announced that manufacturers making donations of medicine, medical supplies, or other eligible items for efforts in combating COVID-19 will not incur a use tax for those items. The use tax waiver also applies to groups and organizations making donations. Taxpayers must request a waiver from the DOR by emailing COVID19donations@dor.in.gov. For a full list of eligible items, see the DOR's announcement. The DOR has also advised that the presence of temporary remote workers in the state during the COVID-19 pandemic will not impact a company's nexus determination. This applies during the period where (1) there is an official work-from-home order issued by an applicable federal, state, or local government unit, or (2) pursuant to the order of a physician in relation to the COVID-19 outbreak or due to an actual diagnosis of COVID-19, plus 14 days to allow for return to normal work locations. See the DOR's COVID-19 response page for more details.	Indiana DOR COVID-19 Response Website
Iowa	The Iowa Department of Revenue has extended the filing and payment deadline for several state tax types, including income tax. The 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 are extended to July 31, 2020. Specifically, the filings and any associated tax payments for the below listed returns are extended: • IA 1040 Individual Income Tax Return and all supporting forms and schedules • IA 1040C Composite Return and all supporting forms and schedules • IA 1041 Fiduciary Return and all supporting forms and schedules • IA 1120 Corporation Income Tax Return and all supporting forms and schedules • IA 1120F Franchise Tax Return for Financial Institutions and all supporting forms and schedules • IA 1065 Iowa Partnership Return and all supporting forms and schedules • IA 1120S S Corporation Return and all supporting forms and schedules • Credit Union Moneys and Credits Tax Confidential Report No late filing or underpayment penalties will be assessed for qualifying taxpayers who comply with the extended filing and payment deadlines. Interest on unpaid taxes is due beginning on August 1, 2020. The extension does not apply to estimated tax payments. The Department has offered conditional penalty relief for taxpayers required to make tax year 2020 estimated payments for individual, corporate, or franchise taxes with a due date on or after July 31, 2020. See Order 2020-23 for penalty waiver qualifications. See Press Release, Iowa to Extend Filing and Payment Deadline for Income Tax and Other Tax Types (March 19, 2020).	Press Release: Iowa to Extend Filing and Payment Deadlines for Income Tax and Other Tax Types (March 19, 2020) Order 2020-23 Press Release: Gov. Reynolds Announces Unemployment Insurance Tax Extension to Assist Small Businesses (March 23, 2020)

	Iowa has extended first quarter unemployment tax payments due April 30, 2020 to July 31, 2020. Eligible employers are those with 50 or fewer employees. To qualify for the extension the employer must be current on all previous quarterly tax payments. No interest or penalties will accrue during the extension period. See Press Release, Gov. Reynolds Announces Unemployment Insurance Tax Extension to Assist Small Businesses (March 23, 2020). The Iowa Department of Revenue issued guidance regarding loan forgiveness under the Paycheck Protection Program (PPP). Although forgiven loans under the PPP are excluded from federal gross income, the forgiven loans may be subject to Iowa income tax as Iowa has decoupled from Section 1106 of the CARES Act. Forgiven loans may be considered Iowa taxable income unless an exclusion under federal or Iowa law applies. The Department has also advised that economic impact payments authorized by Section 2201 of the CARES Act will not be included in Iowa taxable income. See the Department's COVID-19 FAQ page for more details. The Department also issued guidance regarding the state's conformity to the CARES Act. Iowa has not conformed with any federal tax changes to the extent they apply to a tax year beginning prior to January 1, 2020. Iowa generally conforms with tax provisions of the CARES Act to the extent they affect Iowa income taxes for tax years beginning on or after January 1, 2020. See the Department's website for more information. Additionally, the Department has advised that while Iowa's state of emergency in response to COVID-19, or a similar declared state of emergency in the state where a worker normally worked prior to COVID-19, remains in effect, the Department will not consider the presence of one or more employees working remotely from within Iowa solely due to COVID-19 pandemic, by itself, sufficient business activity within the state to establish Iowa corporate income tax nexus. Further, the Department does not consider the presence of non-sales employees due to COVID-19 sufficient, by itself, to cause a corporation to lose the protections of Public Law 86-272. See the Department's COVID-19 FAQ page for more details. Lastly, Iowa individual income tax and withholding requirements have not been modified by the COVID-19 pandemic. See the Department's COVID-19 FAQ page for more details.	
Kansas	Stay-home order effective until May 3, 2020. The Kansas Department of Revenue has extended the filing deadline for tax year 2019 homestead or property tax relief refund claims from April 15, 2020 to October 15, 2020. The filing and payment due date for individual income tax, fiduciary income tax, corporate income tax, and privilege tax has been extended from April 15, 2020 to July 15, 2020. Penalty and interest will not accrue during the extension period. The due date for fiscal year filers with filing and payment due dates falling between April 15, 2020 and July 15, 2020 has been extended to July 15, 2020. See Notice 20-01.	Notice 20-01 Notice 20-02 Executive Order 20-22 Executive Order 20-33

	Further, the Department will waive penalties and interest for tax year 2020 first quarter estimated payments made after April 15, 2020 but on or before July 2020. See Notice 20-02. All Kansas Department of Revenue Offices are closed from March 23, 2020 to April 6, 2020. Through Executive Order 20-22 and extended in Executive Order 20-33 and Executive Order 20-44, the governor has suspended licensing, certification, and permitting rules for motor carriers and persons operating commercial vehicles that are participating in COVID-19 relief efforts. Further registration and fuel tax permits are temporarily suspended. The temporary suspension is in place until June 14, 2020.	
Kentucky	The Kentucky Department of Revenue (DOR) has extended the 2019 Kentucky personal income tax return filing due date from April 15, 2020 to July 15, 2020. Late filing penalties are waived for 2019 Kentucky personal income returns that are filed by July 15, 2020. In addition, Kentucky personal income tax payments due on April 15, 2020 are deferred for 90 days to July 15, 2020. Late payment penalties will be waived for income tax payments deferred from April 15, 2020 to July 15, 2020. However, interest applies to the deferred income tax payments because Kentucky law prohibits the waiver of interest. See Press Release, Kentucky Income Tax Return Filing Date Extended to July 15 (March 22, 2020). Per informal guidance from the DOR, the corporate income tax filing and payment deadline will be extended to July 15, 2020 as part of recent legislation passed on March 30, 2020. The DOR will issue guidance shortly. Additionally, the filing date for business personal property tax returns has been extended to July 15, 2020. See the DOR's COVID-19 response page for updates. The Kentucky DOR has suspended all in-person services. The DOR has also suspended all collections actions.	Press Release: Kentucky Income Tax Return Filing Date Extended to July 15 (March 22, 2020) Kentucky DOR's COVID-19 Response Website
Louisiana	Stay-at-home order in place from March 23 through May 15. The Louisiana Department of Revenue (DOR) has extended February 2020 sales tax returns and payments that were due on March 20, 2020 to May 20, 2020. This is an automatic extension and no extension request is necessary. The DOR 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. Taxpayers may disregard collection notices sent by the DOR for February 2020 sales tax returns. See Revenue Information Bulletin No. 20-008. Additionally, the DOR will grant automatic penalty waivers to sales tax filers for March and April 2020 sales tax returns (due April 20 and May 20 respectfully). The DOR will waive penalties if taxpayers remit and pay March and April sales tax and any deficiency interest by June 30. If a taxpayer is unable to remit sales tax and any deficiency interest by June 30, penalty relief will be granted if the taxpayer submits and enters into an Installment Request for Business Taxes, Form R-19027. For the March 2020 sales tax period, the DOR has sent self-assessment bills to taxpayers who filed returns but did not remit payment. Taxpayers are not required to pay penalties due on the notice if the tax and interest is remitted by June 30, 2020. See Revenue Information Bulletin 20-012.	Revenue Information Bulletin No. 20-008: Tax Return Extensions and Other Matters Related to COVID-19 (March 19, 2020) Louisiana Department of Revenue, State Tax Filing and Payment Extensions Revenue Ruling 20-002 Revenue Information Bulletin No. 20-011

	Further, the prescription of all tax assessments is suspended until April 13, 2020. The suspension for prescription is applicable to (1) the time delay for a taxpayer's petition to appeal for redetermination of an assessment with the Louisiana Board of Tax Appeals and (2) for time delays for appeals in Louisiana courts filed by taxpayers and the DOR. The Louisiana DOR has also granted automatic extension for all outstanding audit or litigation matters and will not issue formal assessments on audited accounts until April 13, 2020. See Revenue Information Bulletin No. 20-008. Additionally, the DOR has extended partnership, individual, corporate, and fiduciary income tax returns and payments to July 15, 2020. Penalties and interest will not be assessed during the extension period. See Revenue Information Bulletin No. 20-009. Further, the DOR announced that underpayment estimated tax penalties are waived for tax year 2020 first and second quarter payments due April 15 and June 15, respectively. Penalties will be waived if the taxpayer meets the following criteria: • The taxpayer pays the April 15 and June 15, 2020 declaration payments timely. • 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. • 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. Late-filed elections will be considered timely if filed before July 16, 2020. The deadline to transfer tax credits for income and franchise tax return due between March 1, 2020 and May 30, 2020 is extended for a period of 30 days. See Revenue Ruling 20-002. The DOR has extended the deadline for the February 2020 monthly oil and gas severance tax return, payment, and report from April 25, 2020 to June 25, 2020. This is an automatic extension and no penalties or interest will accrue during the extension period. Revenue Information Bulletin No. 20-011. See the DOR's chart listing all extended tax due dates. The Louisiana Tax Commission has suspended all property tax appeal hearings. The commission will meet telephonically to consider change requests, tax sale cancellations, and other similar matters. The deadline to file personal property renditions has been extended from April 1, 2020 to April 13, 2020. Additionally, the deadline for public service companies to file annual reports has been extended from April 1, 2020 to April 13, 2020. See the Commission's Statewide Advisory 02-2020. In Proclamation 59, Governor Edwards suspended all legal deadlines, including liberative prescription and preemptive periods, applicable to legal proceedings in all courts, administrative agencies, and boards until June 5, 2020. All other deadlines in legal proceedings in all courts, administrative agencies, and boards are suspended	Statewide Advisory 02-2020
--	--	---

	until June 5, 2020. In addition to several laws, this extension applies to the Louisiana Civil Code, Code of Civil Procedure, and Title 47, Revenue and Taxation. The DOR is resuming in-person services and has implemented a number of protocols to protect employees and visitors alike. All visitors and employees will have their temperature checked before entry. Employees are required to wear masks and visitors are asked to wear masks as well. Strict social distancing will be observed in all customer service areas. See the Department's News Release for more details.	
Maine	Maine Revenue Services has suspended in-person services. The office has also limited its hours for telephone assistance to 9:00 AM to 12:00 PM ET. Maine Revenue Services has extended the deadline for income tax payments and filings (Form 1040ME, Form 1041ME, Form 1120ME, Form 1120B-ME) from April 15, 2020 to July 15, 2020. The extension applies to final and first quarter estimated Maine income and franchise tax payments. Second quarter estimated payments due June 15, 2020 are also extended to July 15, 2020. Payment and filing deadlines for all other tax types, including Maine sales tax and income tax withholding, remain unchanged. See Maine Tax Alert March 2020 No. 3; Maine Tax Alert April 2020 No. 5. Maine Revenue Services has provided an FAQ for various extensions page on its website. The deadline for Maine sales tax and state withholding tax has not been extended. See Maine Tax Alert April 2020 No. 3. Additionally, through Executive Order 30, the Maine governor has extended the current use tax application deadline from April 1, 2020 to 30 days after the emergency ends. Further, through Executive Order 31, the Maine governor has extended the deadline for property tax exemption applications from April 1 to 30 days after the termination of the state of emergency. This extension includes property of institutions and organizations, estates of veterans, solar and wind energy equipment, exemption of homesteads, and exemption of business equipment. Through Executive Order 53, municipalities may extend property tax due dates and dates upon which interest will accrue. The order also allows a property tax collector to delay issuing notice of property tax liens until 60 days after the state of emergency. Lastly, the time frames set forth in 36 M.R.S. § 5102(6-C) and § 1760(45) for the duration of certain tax disaster periods are temporarily extended until 30 days after the termination of the state of emergency. Nonresidents in the state providing disaster relief are exempt from Maine income tax during the COVID-19 disaster period. The disaster period is a 60-day period starting March 15, 2020. Additionally, the state provides several sales and use tax exemptions for companies purchasing supplies for COVID-19 relief efforts. See Item 4 and 7 of the Department's FAQ.	Maine Tax Alert March 2020 No. 3 Maine Tax Alert April 2020 No. 3 Maine Tax Alert April 2020 No. 5 Coronavirus (COVID-19) FAQs Executive Order 30 Executive Order 31

Maryland	Stay-at-home order effective March 30. Non-essential businesses closed effective March 23. The comptroller of Maryland has extended various state tax deadlines. Business-related taxes such as filing sales and use tax, withholding tax, and admissions and amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee, and bay restoration fee returns, with original due dates in March, April, and May are extended to July 15, 2020. Individual and business state income tax returns and payments have been extended to July 15, 2020. The due date for tax year 2020 estimated payments for the first and second quarter is also extended to July 15, 2020. See Tax Alert 04-14-20A. The comptroller's office has also released a helpful FAQ. The comptroller announced its office will temporarily stop processing paper returns on April 15, 2020. See News Release, Processing of Paper Income Tax Returns to Temporarily Stop on April 15 Due to COVID-19 (April 6, 2020). Processing of paper income tax returns will resume May 18, 2020. See the comptroller's News Release for more information. In Tax Alert 04-14-20B, the comptroller's office advised that employer withholding requirements are not affected by employees now teleworking as a result of COVID-19 because taxability is determined by employees' physical presence. The comptroller will take into consideration the temporary nature of employees' change in work location due to COVID-19 when making nexus determinations and sourcing decisions. Further, in Tax Alert 05-04-20, the comptroller advised that it will not use temporary work locations in compliance with the COVID-19 state of emergency to impose business nexus, to alter the sourcing of business income, or to impose additional withholding requirements on the employer. The Maryland Department of Assessments and Taxation (MDAT) has extended the deadline to file annual reports and personal property tax returns to July 15, 2020. Filings for trade names and name reservations are also extended to 30 days after the state of emergency is rescinded. See News Release, Annual Report and Personal Property Tax Return Deadline Extended to July 15 (March 30, 2020). The comptroller's office will temporarily accept digital signatures on certain documents. See Tax Alert 04-20.	Tax Alert 04-14-20A Comptroller of Maryland FAQ on COVID-19 Tax Relief Tax Alert 05-04-20 News Release: Processing of Paper Income Tax Returns to Temporarily Stop on April 15 Due to COVID-19 News Release: Annual Report and Personal Property Tax Return Deadline Extended to July 15 Tax Alert 04-20
Massachusetts	Non-essential business closed and stay-at-home advisory issued March 24 through May 4. The Massachusetts Department of Revenue has adopted an emergency regulation amendment (adding Section (7) to 830 CMR 62C.16.2, Sales and Use Tax Returns and Payments) that suspends return filing and payment remittance obligations for certain vendors during the COVID-19 state of emergency. Specifically, the sales and use tax filing and payment schedule for vendors, whose cumulative sales and use tax liability in the 12-month period ending February 29, 2020 is less than \$150,000, will be as follows: Returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, will be suspended. All such returns and payments will be due on June 20, 2020. The suspension does not apply to marijuana retailers, marketplace facilitators, or vendors selling motor vehicles who have to continue to file returns and make payments. See Massachusetts Technical Information Release No. 20-2 (March 19, 2020).	Important COVID-19 Coronavirus Response Update from DOR (March 24, 2020) Massachusetts Technical Information Release No. 20-2

	The Department has also adopted an emergency regulation amendment (adding new Subsection (11)(g) to 830 CMR 64G.1.1, Room Occupancy Excise), which suspends return filing and payment remittance obligations for certain operators during the COVID-19 State of Emergency declared by the governor. Specifically, the filing and payment schedule for operators, whose cumulative liability in the 12-month period ending February 29, 2020 is less than \$150,000, will be as follows: Returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, will be suspended. All such returns and payments, including any local option amount, will be due on June 20, 2020. The suspension does not apply to intermediaries that must continue to file returns and make payments. In TIR 20-5, the Department issued guidance related to various tax implications for employees telecommuting as a result of the COVID-19 state of emergency. Compensation paid to employees who worked in Massachusetts prior to the COVID-19 state of emergency but are now working outside of the state due to the COVID-19 state of emergency will continue to be treated as Massachusetts sourced income and subject to personal income tax. Employers with Massachusetts resident employees who previously worked outside the state but are now are working in Massachusetts because of the COVID-19 state of emergency are not required to withhold Massachusetts income tax to the extent that the employer continues to withhold income tax in the employee's pre-COVID-19 work state. Additionally, businesses are not required to collect and remit payments to the Massachusetts Paid Family and Medical Leave Program for employees who previously worked outside the state but are now working inside the state due to the COVID-19 state of emergency. Further, the presence of employees in the state during the COVID-19 state of emergency will not trigger sales and use tax and corporate excise tax nexus. Lastly, compensation paid to employees working in the state due to the COVID-19 state of emergency will not be considered for computation of a taxpayer's payroll factor for apportionment purposes. The Department will waive any late-file or late-pay penalties imposed under Mass. Gen. L. Ch. 62C § 33 for returns and payments due during the period March 20, 2020 through May 31, 2020, for the following: (1) 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) promulgated by the Department on March 19, 2020 (see above); and (2) operators and intermediaries with room occupancy excise return and payment obligations that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 64G.1.1(11)(g) promulgated by the Department on March 19, 2020 (see above). Only penalties are being waived; statutory interest will continue to accrue. To be eligible for a penalty waiver, vendors, operators and intermediaries must file their returns and remit payments on or before June 20, 2020. The penalty waiver is limited to the taxpayers and tax periods outlined above. Applications for waiver of penalties for sales tax other than sales tax on meals, or other circumstances not covered above, will be handled on a case-by-case basis based on reasonable cause. The Department has extended personal income tax filing on payment from April 15, 2020 to July 15, 2020. See Press Release, Massachusetts Announces State Income Tax Filing Deadline Being Extended to July 15 (March 27, 2020). Taxpayers who wish to cancel payments scheduled for April 15 can do so through MassTaxConnect or contact the state at +1.617.887.6367. Corporate excise taxpayers must pay any amounts due April 15 for an automatic six- or seven-month extension. Penalties for late filing and late payment assessed against corporate	Massachusetts Appellate Tax Board Website Press Release: Massachusetts Announces State Income Tax Filing Deadline Being Extended to July 15 (March 27, 2020) Directive 20-1: The Acceptance of Electronic Signatures Department of Revenue COVID-19 Response Page
--	---	---

	excise taxpayers will be waived if returns and payments are filed and/or paid by July 15, 2020. The due dates for estate tax returns and payments have not changed. See the Department's COVID-19 response page for more information. The Department has released its draft Technical Information Release regarding Massachusetts tax implications of the CARES Act. The Department will accept electronic signatures on a number of filings. Taxpayers need to include a statement with the electronically signed document that says, "The attached [insert document name] includes [insert name of taxpayer or representative]'s valid signature and the taxpayer intends to transmit the document to the Massachusetts Department of Revenue." See Directive 20-1, The Acceptance of Electronic Signatures. The Massachusetts Appellate Tax Board (ATB) has closed its office until further notice. Additionally all motion hearings are suspended until further notice. Hearings scheduled for the next several weeks have been continued for approximately three months. Taxpayers may comply with statutory deadlines for filing petitions or notices of appeal by timely mailing a petition or notice of appeal to the ATB. For additional information, see the ATB website. The Massachusetts Department of Unemployment Assistance is offering employers impacted by COVID-19 a 60-day grace period to file quarterly state unemployment insurance tax and wage reports and pay contributions.	
Michigan	Stay-at-home order in place March 24 through May 15. The Michigan Department of Treasury has waived penalty and interest for the late payment of tax or the late filing of sales, use, and withholding payments and returns due on March 20, 2020, April 14, 2020 and May 15, 2020. The waiver will be effective for a period of 30 days; therefore, any return or payment currently due on these dates may be submitted to the Department without penalty or interest through June 22, 2020. The waiver is limited to sales, use, and withholding tax. 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. See Notice, Penalty and Interest Waived for 30 Days for Monthly Sales, Use, and Withholding Tax Returns Due March 20, 2020 (March 17, 2020). In conjunction with these extended deadlines, the Department will waive penalty and interest for late payment of sales, use, and withholding tax due on June 22, 2020 where such tax is remitted in equal installments over a period not to exceed six months. For details on the installment plan offering, see Notice: SUW Installment Payment Options Available (May 26, 2020). The Department has also released an FAQ on city income taxes and telecommuting in which the Department advised nonresidents are not subject to city income taxes when working from home. Employees working from home are encouraged to track days worked from home. Additionally, employers should provide a letter to employees stating the dates employees were directed to work from home. The City of Detroit March 2020	Notice, Penalty and Interest Waived for 30 Days for Monthly Sales, Use, and Withholding Tax Returns Due March 20, 2020 (March 17, 2020) Telecommuting FAQ Michigan Tax Tribunal Announcement Important Notice: Temporary Suspension of In-Person Hearings Extended Executive Order 2020-14

	employer withholding tax filing deadline has been extended to May 15, 2020. See the Department's post on its website. The Michigan Tax Tribunal previously extended the deadline for filing petitions, answering petitions, and filing motions and responses to motions in cases that are not currently scheduled for a small claims telephonic hearing or an entire Tribunal telephonic prehearing conference. The deadline for these matters was extended through the expiration of the governor's stay-at-home order. See the Tribunal's announcement for more details. Governor Whitmer lifted the stay-at-home-order on June 1, 2020. Therefore the time period to file previously extended documents begins June 2, 2020. For example if a proposed opinion and judgment was issued during the stay-at-home order, parties have 20 days from June 2 to file exceptions. See MTT Newsletter (June 2, 2020). All in-person administrative hearings are suspended until May 28, 2020. The Tribunal's in-person small claims hearings have been converted to telephonic hearings. Entire Tribunal hearings through May 28, 2020 have been adjourned and entire Tribunal in-person prehearing conferences have been converted to telephonic conferences. Taxpayers can request informal conference by emailing Form 5713 to treas-hearings@michigan.gov. See Important Notice, Temporary Suspension of In-Person Hearings Extended (April 17, 2020). Through Executive Order 2020-14, Governor Whitmer extended the property tax foreclosure deadline under Mich. Comp. Laws Ann. § 211.78g(3) for Michigan residents to pay back taxes and avoid foreclosure in their property during the ongoing COVID-19 pandemic. The executive order moves the tax foreclosure deadline from March 31, 2020 to June 29, 2020, or 30 days after the state of emergency declared in executive order 2020-04 is terminated, whichever comes first. The executive order encourages the State Court Administrative Office to urge judges of the circuit court to amend orders of foreclosure issued in 2020 under Mich. Comp. Laws Ann. § 211.78k(5), in a manner consistent with the deadline extension. See Executive Order 2020-14 (March 18, 2020) and extended by Executive Order 2020-106. Through Executive Order 2020-26, Governor Whitmer extended the individual income tax filing and payment due dates from April 15, 2020 to July 15, 2020. Corporate income tax returns and payment due April 30, 2020 are extended to July 31, 2020. The extension applies to both Michigan income tax returns and Detroit income tax returns. The extension also applies to fiscal year filers with state income tax returns or payments due after April 30, 2020 and before July 31, 2020. Additionally, state and city first and second quarter estimated income tax is now due July 15, 2020. Any estimated city income tax payments due April 30 are due July 31, 2020. Further any estimated city income tax extension due April 15, 2020 is now due July 15, 2020. Interest and penalties will not accrue during the extension period. The annual Michigan Business Tax has not been extended and is due April 30, 2020. See Executive Order 2020-26 (March 27, 2020); Notice, Michigan Department of Treasury Automatic Extension of State and Income Tax Filing Deadline. Through Executive Order 2020-87, Governor Whitmer ordered boards of review to hear property tax assessment protests for individuals who were not able to file protests in March. Additionally, the due date for file protests for commercial real property, industrial real property, developmental real property, commercial	Executive Order 2020-106 Executive Order 2020-26 Extension of City of Detroit Employer Withholding Tax Michigan Department of Treasury, FAQ, State and City Income Tax Deadline Changes Executive Order 2020-87
--	---	--

	personal property, industrial personal property, or utility personal property is extended from May 31, 2020 to July 31, 2020. In response to this order, the Michigan Tax Tribunal will liberally grant motions to adjourn or extend with immediate consideration as well as extend deadlines to comply with orders. See the Tribunal's Announcement for more details. The Department has issued an FAQ on its website related to extended return and payment deadlines.	
Minnesota	Stay-at-home order in place until May 4. The Minnesota Department of Revenue has extended the filing date and payment for individual income tax from April 15, 2020 to July 15, 2020. This extension does not include estimated payments for tax year 2020. The due dates for corporate franchise, S corporation, partnership, and fiduciary taxes have not changed as these taxpayers receive automatic extension to November 15, 2020. See Press Release, Additional Time to File and Pay Minnesota 2019 Individual Income Tax (March 23, 2020). The Department has issued guidance to taxpayers for computing estimated first quarter payments for tax year 2020 as these payments are due April 15, 2020. Further, the Department has granted a 30-day sales and use tax grace period for businesses identified in Executive Order 20-04. During this time the Department will not assess penalties or interest. The payment due date for identified businesses with a monthly sales and use tax payment due March 20, 2020 is extended to May 20. The identified businesses should still file their returns 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. Executive Order 20-04, as amended by Executive Order 20-08, provides for the temporary closure of bars, restaurants, and other places of public accommodation. See Sales Tax Payment Extension for Eligible Businesses (April 9, 2020). The Department will not extend the grace period beyond May 20, 2020. The Department has granted a 60-day payment grace period for MinnesotaCare monthly and quarterly estimated payments due April 15, 2020. The Department is also offering a filing extension by request for payments that were due March 16, 2020. Providers can also request penalty and interest relief for late payments for reasonable cause, including emergency declarations by the president and governor due to COVID-19. Further, the Department has offered a 60-day grace period for Occupation Tax payments due May 1, 2020. These payments are now due July 1, 2020. See the Department's announcement. Posted to its FAQ for business taxes, the Department has advised it will not impose business tax nexus or sales and use tax nexus on taxpayers based solely on the presence of employees working from home due to COVID-19. Relatedly the Department will not impose added individual income tax or payroll withholding tax for employees who ordinarily work outside the state but are temporarily telecommuting from a Minnesota location due to COVID-19.	Press Release: Additional Time to File and Pay Minnesota 2019 Individual Income Tax (March 23, 2020) Estimated Payment Computation Guidance Sales Tax Payment Extension for Eligible Businesses Minnesota Department of Revenue COVID-19 Response Site Minnesota Department of Revenue: MinnesotaCare Payment Grace Period Lawful Gambling Tax Grace Period COVID-19 FAQs for Businesses

	The Department is offering a grace period for taxpayers owing the lawful gambling tax due April 20, 2020 and May 20, 2020. Taxpayers can make their request to lawfulgambling.taxes@state.mn.us. For more details see the Department's post on its website. The Department has created a COVID-19 response page as well as an FAQ for business taxpayers. House Bill 4556, effective for any deadlines not expired as of March 13, 2020, suspends the running of statutory deadlines that govern proceedings in the Minnesota district and appellate courts. The suspension is in effect during the governor's declared state of emergency and for an additional 60 days thereafter. The Minnesota Tax Court is closed for in-person filing until May 18, 2020. All appeals must be filed by mail until that date. The date of mailing will be considered as the date of filing. Requests for 30-day extensions can be requested via email at submissions@taxcourt.state.mn.us. The Tax Court is operational but all trials scheduled to begin before June 30, 2020 are cancelled and will be rescheduled.	
Mississippi	The Mississippi Department of Revenue has extended the 2019 individual and corporate income tax deadline to July 15, 2020. First quarter 2020 estimated tax payments and extension payments are also extended to July 15, 2020. See Notice 80-20-002. Penalty and interest will not accrue during the extension time. The extension does not apply to sales, use, or other taxes. See Notice 2020-01 (March 23, 2020). The Department has also suspended the imposition of interest on late sales, use, and local tax payments for one month. The Department will not change withholding requirements for businesses based on employees' temporary work location. Further, the Department will not use a temporary change in employees' work location to impose nexus or alter apportionment of income. See Press Release, Mississippi Department of Revenue Response to Requests for Relief (March 26, 2020). The Department released guidance on the state's Mississippi COVID-19 Relief Payment Fund, which is a program to assist Mississippi small businesses affected by the pandemic. The Department is in the process of determining which businesses are eligible for the payments, but basic guidelines can be found on its website.	Notice 80-20-002 Notice 2020-01 Press Release: Mississippi Department of Revenue Response to Requests for Relief MS COVID-19 Business Relief Payments
Missouri	The Missouri Department of Revenue has extended the state income tax deadline for filing and payment for individuals, partnerships, and corporations from April 15, 2020 to July 15, 2020. This applies to all individual income tax returns, partnership income tax returns, income tax returns filed by C corporations, and income tax returns filed by trusts and estates. Further, the extension applies to estimated tax payments for tax year 2020 that are due on April 15, 2020 and June 15, 2020. Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. Individuals and corporations that file their returns 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. See News Release, Missouri Department of Revenue Extends Tax Filing Deadline, Allows Additional Time to Renew Driver Licenses and Motor Vehicle Registrations (March 21, 2020).	News Release: Missouri Department of Revenue Extends Tax Filing Deadline, Allows Additional Time to Renew Driver Licenses and Motor Vehicle Registrations (March 21, 2020)

Montana	Stay-at-home order effective until April 26, 2020. The Montana Department of Revenue has extended the payment and filing deadline for 2019 income tax returns for individuals, estates, and trusts from April 15, 2020 to July 15, 2020. Tax year 2020 estimated tax payments for individuals, estates, and trusts due April 15, 2020 are also extended to July 15, 2020. See the Department's FAQ for more details. The Department has issued a release concerning taxpayer payment plans. 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. The Collections Bureau will assess situations on a case-by-case basis and may allow deferral of payments for up to one month at a time. Taxpayers seeking deferrals must contact the Collections Bureau via phone, email, or web message at least one week prior to their payment due date to request deferral of payment. See Montana Department of Revenue Release, Payment Plans (March 18, 2020). Note, Montana's due date to make a water's-edge election for the 2020 tax year is March 30, 2020 for calendar year taxpayers. Montana has not provided guidance as to whether this deadline has been extended due to COVID-19. The Department issued guidance related to the Paycheck Protection Program (PPP). The Department advises that if a taxpayer's PPP loan becomes a grant, the business expenses offset by the grant are not deductible for Montana tax purposes. See the Department's post on its website for more detail.	Montana Department of Revenue Release: Payment Plans (March 18, 2020) Montana Department of Revenue COVID-19 FAQ
Nebraska	Nebraska Governor Ricketts has extended the filing and payment deadline for state income tax returns to July 15, 2020. The extension also applies to first quarter estimated tax payments. Second quarter estimated payments due June 15 remain due on June 15, 2020. (<i>Note, this is a change from the Department's original position, which extended second quarter payments to July.</i>) See Press Release, Gov. Ricketts Announces Extended Tax Deadline, Overviews the State's Continuity Plans, Office of Gov. Pete Ricketts (March 23, 2020). The Nebraska Department of Revenue has posted an FAQ on the extended deadlines for various taxes on its website. The governor has also waived penalties and interest for 2020 personal property tax returns filed after May 1, 2020 and July 1, 2020. See Executive Order 20-17. The Department of Revenue has advised that it will not require employers to change that state which was previously established in their payroll systems for income tax withholding purposes for employees who are now telecommuting or temporarily relocated to a work location within or outside Nebraska due to the COVID-19 pandemic. A change in work location is not required beginning with the date the emergency was declared, March 13, 2020, and ending January 1, 2021, unless the emergency is extended. See the Department's FAQ page for details.	Press Release: Gov. Ricketts Announces Extended Tax Deadline, Overviews the State's Continuity Plans, Office of Gov. Pete Ricketts (March 23, 2020) Nebraska Department of Revenue FAQ Executive Order 20-17

Nevada	Per the Nevada Department of Taxation website, all taxation offices are closed. See the Department's website for more information.	Nevada Department of Taxation Website
New Hampshire	Stay-at-home order in effect until May 4, 2020. The New Hampshire Department of Revenue Administration issued a technical release offering relief to taxpayers filing Business Profits Tax returns (BPT), Business Enterprise Tax returns (BET), and Interest and Dividends Tax returns. Taxpayers are granted a seven-month automatic extension if the taxpayer has paid an amount no less than their 2018 tax liability by April 15, 2020. No extension form is required. Additionally, taxpayers who make their 2020 estimated tax payments based on an amount no less than their 2018 or 2019 total tax liability will not incur underpayment penalties. Taxpayers using their tax year 2018 tax liability must make a payment equal to 25% of 2018 total tax liability. Further, the deadline for taxpayers whose tax year 2018 business tax liability (BPT and BET) was \$50,000 or less is extended from April 15, 2020 to June 15, 2020. Similarly, the deadline for taxpayers whose tax year 2018 interest and dividends tax liability was \$10,000 or less is extended from April 15, 2020 to June 15, 2020. Taxpayers who qualify are also granted an automatic seven-month extension to file both business tax returns (BPT and BET) and interest and dividends tax returns. See Technical Information Release 2020-001. Through Executive Order 2020-04, the New Hampshire governor has authorized all counties to waive interest on late property tax payments. The order also suspends foreclosure proceedings during the state of emergency.	Technical Information Release 2020-001 Executive Order 2020-04
New Jersey	Stay-at-home order effective March 21 until further notice. The deadline for individual gross income tax, partnership, and corporate business tax filings and payments originally due April 15, 2020 has been extended to July 15, 2020. Tax year 2020 first quarter estimated payments are also extended to July 15, 2020. Tax year 2020 second quarter estimated payments are due June 15, 2020. The extension does not apply to corporations with business tax returns with an extended deadline of April 15, 2020. The Department has provided a matrix with due dates for all returns on its website. Per the New Jersey Division of Taxation website, all walk-in services are suspended. Call centers and email services are available but expect delays as staff is limited. See the Division's website for more information. The Division has waived the legal implications of N.J.S.A. 54:10A-2 and N.J.A.C. 18:7-1.9(a), which create nexus for an out-of-state corporation when the corporation's employees work from their homes in New Jersey. The nexus threshold will not be met to the extent employees are working from home due to closures in response to COVID-19. The Division is also temporarily waiving the sales tax nexus standard that is met when an out-of-state seller has employees in the state. As long as the out-of-state seller does not maintain a physical presence other than employees working from home in New Jersey and is below the state's economic thresholds, the Division will not impose nexus on the out-of-state seller. Lastly, New Jersey sourcing rules dictate that income is sourced based on where the service or employment is performed based on a day's method of allocation. The	New Jersey Division of Taxation Return Due Date Matrix New Jersey Division of Taxation Website Joint Statement by Governor Murphy, Senate President Sweeney, and Assembly Speaker Coughlin New Jersey Supreme Court Order Press Release: NJEDA Extends Reporting

	Division advised that employers should continue to source wages based on the employer's jurisdiction. The Division advises employers not to changes their payroll systems for temporary work setup. See the Division's website for more information. The New Jersey Supreme Court has extended the deadline for filing complaints and countercomplaints for state tax cases until May 1, 2020 or 30 days following the end of the state of emergency. The extension applies to both state tax cases and property tax appeals. See New Jersey Supreme Court Order (April 6, 2020). The New Jersey Economic Development Authority (NJEDA) has extended the annual reporting deadline for businesses receiving tax credits. The annual reports will be due 90 days after the governor's Executive Order 107 is no longer in affect. See Press Release, NJEDA Extends Reporting Deadlines for HUB, Grow, and ERG in Response to COVID-19 New Jersey will allow a notary to perform notarial acts using communication technology for a remotely located individual. See Act 3903.	Deadlines for HUB, Grow, and ERG in Response to COVID-19
New Mexico	The New Mexico Taxation and Revenue Department has extended various state tax filings and payments. 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. 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. In addition, 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. Taxpayers who elect to take advantage of the income tax extensions will not be assessed penalties as long as payment is received by the original statutory date that tax is due because the Department has no authority to waive interest. See New Mexico Bulletin, Tax Relief for COVID-19: Extension of Time to File New Mexico Taxes (March 25, 2020). The Department updated the above cited bulletin to clarify that the July 15, 2020 extension applies to personal, fiduciary, and corporate tax returns; return payments; and estimated payments with an April 15, 2020 due date. The extension does not apply to gross receipts tax, governmental gross receipts tax, compensating tax, leasehold vehicle gross receipts, and leased vehicle surcharges.	New Mexico Bulletin: Tax Relief for COVID-19: Extension of Time to File New Mexico Taxes (March 25, 2020)
New York (and New York City)	Stay-at-home order effective March 22 until further notice. The New York Department of Taxation and Finance has extended the due date for filing and paying personal and corporate income tax from April 15, 2020 to July 15, 2020. The extension applies to individuals, fiduciaries (estate and trusts), and corporations taxable under Tax Law Articles 9, 9-A, and 33. The extension also applies to estimated tax payments for tax year 2020. See Important Notice N-20-2. Currently, penalty and interest for sales tax payments and returns due March 20, 2020 are waived for quarterly and annual filers. See Important Notice N-20-1. The Department has also created a COVID-19 response page.	Tax Department Response to Novel Coronavirus (last updated March 16, 2019) New York State Important Notice N-20-1

	The Department will accept digital signatures in place of handwritten signatures during the state of emergency. See <u>Important Notice N-20-3</u>. Through <u>Executive Order 202.32</u>, Governor Cuomo abated penalties and interest for sales tax vendors and property taxpayers during the extension of time to file and pay period. As a result, those who were unable to timely file and pay annual sales tax returns due March 20, 2020 due to COVID-19 must now file and pay any amount due by June 22, 2020 to obtain penalty and interest abatement. See <u>Important Notice N-20-6</u>. The New York City Department of Finance (DOF) has waived penalties for DOF-administered business and excise taxes due between March 16, 2020, and April 25, 2020. The DOF has also waived penalties for the April 26, 2020 to June 25, 2020 period. See <u>NYC DOF Finance Memorandum 20-5</u>. Taxpayers may request to have the penalties waived on a late-filed extension or return, or in a separate request. If you file an extension or return or make a tax payment in accordance with these rules, you will not be subject to any late filing, late payment, or underpayment penalties. For purposes of the above filings, while late filing and late payment penalties are waived, interest, where applicable, at the appropriate underpayment rate, must be paid on all tax payments received after the original due date calculated from the original due date to the date of payment. All paper filings under this announcement should be marked "COVID-19" on the top center of the first page. The same relief will be provided to adversely affected electronic filers. Penalty Abatements: You may request an abatement by writing to: NYC Department of Finance P.O. Box 5564 Binghamton, NY 13902-5564 You may also use our online portal at <u>www.nyc.gov/dofaccount</u>, or send an email to <u>Penalty_Abatements@finance.nyc.gov</u>. Please include the letter identification on your notice, or your EIN. See <u>NYC DOF Finance Memorandum 20-2</u> (March 19, 2020). The New York City DOF has extended the deadline for personal and corporate income tax returns due April 15, 2020 to July 15, 2020. The extension applies to New York City resident tax, Yonkers resident income tax surcharge, Yonkers nonresident earnings tax, and metropolitan commuter transportation mobility tax (MCTMT) on net earnings from self-employment. The New York City DOF has postponed its annual tax lien sale, scheduled for May 15, until late summer. See <u>News Release</u>, Department of Finance Postpones Annual Tax Lien Sale until Late Summer (March 31, 2020).	<u>New York State Important Notice N-20-2</u> <u>NYC Department of Finance - Finance Memorandum 20-2, Business Tax Filing Extensions and the COVID-19 Outbreak</u> <u>News Release: Department of Finance Postpones Annual Tax Lien Sale until Late Summer</u>
North Carolina	Stay-at-home order effective until May 8, 2020. The North Carolina Department of Revenue (DOR) has extended the time to file state income and franchise tax returns originally due on April 15, 2020 to July 15, 2020. The extension applies to income and franchise tax returns originally due on April 15, 2020 from individuals, corporations, partnerships, trusts, and estates. Under state law, the DOR must charge interest for tax due but received after April 15. The DOR cannot change the payment due date. However, the DOR is offering penalty waiver for tax payments due April 15. The waiver is not automatic and must be requested using the regular DOR penalty waiver request form (NC-5500). In sum, the secretary of revenue has elected to waive the following penalties for failing to file a return, or to pay taxes:	<u>Notice: NC DOR Offers Penalty Waivers to Taxpayers Related to State of Emergency (March 17, 2020)</u> <u>North Carolina Department of Revenue FAQ</u>

	• The penalty for failure to file a return • The penalty for failure to pay tax when due • The penalties regarding informational returns The referenced statutes are part of Article 9, which is General Administration. The taxes involved include franchise tax, corporate income tax, personal income tax, and sales tax. The waiver applies to the failure to timely file a return or pay a tax that is due between March 15, 2020, and March 31, 2020, if the return or extension application is filed, or the tax is paid by April 15, 2020. See Important Notice, NCDOR Offers Penalty Waivers to Taxpayers Related to State of Emergency (March 17, 2020). The DOR has also posted an FAQ to its website. On March 31, 2020 the DOR issued an important notice expanding its penalty waiver for a variety of taxes due between March 15, 2020 and July 15, 2020 (Extension Period). Penalties for failure to obtain a license, failure to file a return, failure to pay tax, and penalties regarding informational returns are waived for due dates between the Extension Period if the required license is obtained, return is filed, or tax is paid on or before July 15, 2020. The waiver applies to the following taxes: • Withholding Tax • Sales and Use Tax • Scrap Tire Disposal Tax • White Goods Disposal Tax • Motor Vehicle Lease and Subscription Tax • Solid Waste Disposal Tax • 911 Service Charge for Prepaid Telecommunications Service • Dry-Cleaning Solvent Tax • Primary Forest Products Tax • Freight Car Line Companies Tax • Various taxes administered by the Excise Tax Division including privilege tax, installment paper dealers, tobacco products, alcohol, motor carrier, motor fuel, alternative fuel, and inspection tax (see Important Notice) See Important Notice, Department of Revenue Expands Penalty Relief for Taxpayers Affected by Coronavirus Disease 2019 (COVID-19) (March 31, 2020). North Carolina recently enacted S.B. 704 that provides for a waiver of interest from April 15, 2020 through July 15, 2020 on underpayments of individual income, corporate income, and franchise tax returns due between April 15 and July 15, 2020. See Press Release, N.C. Department of Revenue Will Waive Interest Under New Law.	Important Notice: Department of Revenue Expands Penalty Relief for Taxpayers Affected by Coronavirus Disease 2019 (COVID-19) Press Release: N.C. Department of Revenue Will Waive Interest Under New Law
--	--	--

	The North Carolina Department of Revenue will be hosting webinars on COVID-19-related tax relief. There will be five webinars in total, scheduled on the following dates: May 13, 14, 19, and 27 and June 2. Taxpayers can register on the Department's website.	
North Dakota	The North Dakota Office of State Tax Commissioner has issued guidance on tax issues related to COVID-19. The commissioner has extended the due date for individual and business income tax returns and payments due on April 15, 2020 to July 15, 2020. The extension also applies to 2020 estimated tax payments due before July 15, 2020. Penalties and interest are waived during the extension period. With regard to other taxes, if taxpayers have a financial hardship and are unable to file a return or pay the tax in a timely manner because of a COVID-19 related situation, requests for assistance will be considered by the Tax Commissioner. COVID-19 Guidance (March 20, 2020). The commissioner has advised taxpayers that employees telecommuting due to COVID-19 restrictions will not create nexus for their employer. Additionally, wages paid to employees working in the state due to COVID-19 will not count toward a taxpayer's payroll factor for apportionment purposes. For additional information visit the Office's COVID-19 response site.	North Dakota Office of State Tax Commissioner COVID-19 Response Site
Ohio	Stay-at-home order in place March 24 through May 1. The Ohio Department of Taxation has extended the deadline to file and pay income tax from April 15, 2020 to July 15, 2020. This extension also applies to estimated payments due April 15, 2020 and June 15, 2020. Both are now due July 15, 2020. <i>See</i> the Department's News Release, Ohio Extending Income Tax Filing and Payment Deadline (March 27, 2020). The due dates for the Ohio Commercial Activity Tax have not been extended. However, the extension applies to the municipal net profits tax for taxpayers who participate in the centralized municipal net profits tax filing system. The Department has also granted extensions for the payment of real property taxes in various counties for the second-half collection of tax year 2019. Counties with extensions include Belmont County, Columbiana County, Cuyahoga County, Delaware County, Franklin County, Geauga County, Montgomery County, Monroe County, Paulding County, Trumbull County, and Washington County. <i>See</i> the Department's FAQ for more information. The Department will temporarily accept electronic signatures for refund claims, petitions for reassessment, Form TBOR-1, settlement agreements, waivers, consents to accept electronic delivery, and voluntary disclosure agreements. Further the Department will allow taxpayers to submit appeal information electronically to its Legal Division by emailing fileanappeal@tax.state.oh.us with a request for delivery receipt. Electronic delivery is available for petitions for reassessment, requests for reconsideration of refund claims, and BTA notices of appeal can be delivered electronically. Include the name of the taxpayer, the assessment number or claim for refund number and whether or not a hearing is requested in the body of the email.	News Release: Ohio Extending Income Tax Filing and Payment Deadline (March 27, 2020)

	The Department has granted taxpayers additional time to file their petitions for reassessment. Petitions due between March 9, 2020 and the earlier of (1) the end of the governor's emergency declaration or (2) July 30, 2020 are extended to July 30, 2020. Petitions can be filed via email to FileAnAppeal@tax.state.oh.us. Additionally, any statute of limitations for refund claims that expire between March 9, 2020 and the end of the state of emergency is tolled to the earlier of the end of the state of emergency or July 30, 2020. Per the Department's FAQ: "For example, if a deadline were set to expire on March 19, 2020 (10 days after the effective date of the emergency declaration), the deadline will now expire 10 days after the period of emergency ends (or July 30, 2020, whichever is sooner)." The Ohio legislature enacted a new law that provides that any day during the state of emergency in which an employee performs work at a location, including the employee's home, will be considered to be a day performing personal services at the employee's principal place of work. See the Department's COVID-19 tax relief page for more information.	
Oklahoma	The Oklahoma Tax Commission (OTC) has extended the deadline to pay Oklahoma income taxes that would be due April 15, 2020 to July 15, 2020, following the newly established Internal Revenue Service deadlines applicable to income tax due. This payment extension applies for tax year 2019 and the first quarter payment for tax year 2020, both of which would normally be due on April 15, 2020. The tax year 2020 second quarter estimated payment due June 30 is not extended. Mirroring the guidance issued by the IRS, all individual and other non-corporate tax filers may defer up to \$1 million of income tax payments due on April 15, 2020, until July 15, 2020, without penalties or interest. Corporate taxpayers will be granted a similar deferment of up to \$10 million of income tax payments that would be due on April 15, 2020, until July 15, 2020, without penalties or interest. Taxpayers who had payments scheduled can cancel and reschedule these payments by submitting a form to the OTC. See the OTC's COVID-19 response website for more information.	Oklahoma Tax Commission's COVID-19 Response Website
Oregon	Stay-at-home order in place March 23 until further notice. With respect to the Oregon Corporate Activity Tax (CAT), initial quarterly payments for the new CAT are due April 30, 2020. The Oregon Department of Revenue understands that the pandemic may impact commercial activity, up or down, to an extent that makes it difficult for businesses to estimate their first payments. The Department will not assess underpayment penalties to taxpayers making a good-faith effort to estimate their first quarter payments. The Oregon Department of Revenue has automatically extended the deadline for personal income tax, transit self-employment, estate, partnership, S corporation, and corporate income and excise filings due on or after April 1, 2020 and before July 15, 2020 to July 15, 2020. The deadline for tax year 2019 payments is automatically extended to July 15, 2020. Tax year 2020 estimated tax payments for personal and corporate or excise tax payers are not extended. Interest and penalties are waived during the extension period. See Revenue Director	Oregon Department of Revenue: COVID-19 Tax Relief Options Revenue Director Order 2020-02 Revenue Director Order 2020-01 Revenue Director's Order FAQ

	Order 2020-01 (March 24, 2020); Revenue Director Order 2020-02 (April 20, 2020). The Department has also provided an FAQ on the director's order with additional information. On its FAQ page, the Department has stated that stimulus payments issued to taxpayers under the CARES Act are not subject to Oregon income tax. Further, the Department has advised that federal assistance paid to businesses under the CARES Act is not subject to the Oregon CAT. This includes amounts received under the Paycheck Protection Program, Economic Injury Disaster Loan emergency advances, and Small Business Administration loan subsidies. See Press Release, PPP Loans, EIDL Advances, SBA Loan Subsidies Not Subject to CAT (May 6, 2020).	Press Release: PPP Loans, EIDL Advances, SBA Loan Subsidies Not Subject to CAT
Pennsylvania	Stay-at-home order in place until May 8. The Pennsylvania Department of Revenue has extended the deadline to file 2019 personal income tax returns, S corporation, trust and estate fiduciaries, declarations of estimate tax, estimated tax returns, estimated tax payments, and information returns to July 15, consistent with the IRS extension. The Department will waive penalties and interest on payments made before July 15. The Department is waiving penalties for business that are required to make Accelerated Sales Tax (AST) prepayments by March 20, 2020. The Department is further waiving the AST prepayment requirement for April, and asking businesses to remit sales tax they collected in March. The Department has suspended the deadline to respond to notices of assessment. The suspension will be lifted once the Department's office has reopened. For appeal deadlines falling on or after March 16, the Board of Appeals will accept a petition as timely filed by the later of (1) 30 days after the reopening of the Board of Appeals offices or (2) the original appeal deadline. The Department has also extended the May 15, 2020 filing and payment deadline for corporate income tax returns to August 14, 2020. There is no extension for the June 15 corporate estimated payment due date. The Department has provided a chart with the extended due dates for various returns. Federal stimulus checks are not subject to Pennsylvania personal income tax as the state considers the check a rebate. Further the stimulus check is not considered income of applicants for the property tax/rent rebate program. See the Department's FAQ for more details. The Department has not extended the three-month deadline to file and pay inheritance tax in exchange for a 5% discount. See the Department's FAQ for more details. The governor of Pennsylvania announced several relief actions that the Department will take to assist taxpayers. These actions include temporary pause of current taxpayer payment plans, flexible terms for new payment plans, suspension of automatic enforcements for liens and wage garnishments, suspension of new desk reviews and field audits, broadening of audit penalty abatement, and abatement of penalties in most cases if taxpayers have remitted trust fund taxes they collected. See the governor's Press Release for a full list of relief.	Governor Wolf Orders Stay-at-home order for 7 PA Communities (March 23, 2020) Pennsylvania Department of Revenue COVID-19 Page Press Release: Wolf Administration Provides Relief for Taxpayers Affected by COVID-19 Pandemic Pennsylvania Board of Appeals Operations During COVID-19 Pandemic Pennsylvania Board of Finance and Revenue Operations Under the Exigent Circumstances Created by the Public Health Emergency Philadelphia Department of

	The Pennsylvania Board of Appeals has closed its offices and thus has suspended all in-person hearings. Hearings held during the office closures can be conducted over Skype. The Board will issue orders through email. Any filings made during this time can be filed through the Board of Appeals online petition center. Filed appeals will be dated by either the postmark from the US Postal Service or the timestamp on petitions filed electronically. Appeals of tax assessments will be considered timely filed by the later of either 30 days after the reopening of the Board of Appeals or the original appeal deadline. See Announcement, Board of Appeals Operations During COVID-19 Pandemic. Further, the Board of Finance and Revenue has moved all hearings to teleconference. To participate in a telephonic hearing, a taxpayer must email a hearing reply to bfr@patreasury.gov at least 10 days prior to the scheduled hearing. If a taxpayer fails to submit a hearing reply, the Board will decide a taxpayer's appeal based on submissions to the Board. Appeals to the Board will be considered timely filed based on US postmark, date an email is received by the Board, timestamp on a fax received by the Board, or date of hand delivery. See Announcement, Board of Finance and Revenue Operations Under the Exigent Circumstances Created by the Public Health Emergency. Philadelphia COVID-19 Tax Relief: The Philadelphia Department of Revenue has extended the deadlines for filing and paying real estate taxes from March 31, 2020 to June 15, 2020. See 2020 Real Estate Tax Due Date Policy Update (April 24, 2020). Penalties and interest are abated until April 30, 2020. The city has extended the Business Income and Receipts Tax (BIRT) and Net Profits Tax (NPT) due dates to July 15, consistent with the IRS extension. The extension includes tax year 2020 estimated payments. Penalties and interest are abated during the extension period. Further, the Department will automatically match BIRT and NPT filing deadlines with IRS granted extensions. See BIRT and NPT Filing and Payment Extensions Policy Update (April 14, 2020). Additionally, the Department has advised that economic impact payments paid to individuals under the CARES Act are not subject to Philadelphia wage and earnings tax or Philadelphia school income tax. See Taxability of Economic Impact Payment for Philadelphia Wage/Earnings Tax and School Income Tax Purposes (April 30, 2020). The Department has issued guidance related to nexus and apportionment. The Department is temporarily waiving its legal nexus threshold that the presence of employees in the city creates nexus for the imposition of the BIRT and NPT. The waiver applies if the employee is working in the city solely due to COVID-19. Further, the location of where employees are working due to COVID-19 will not affect a taxpayer's sourcing for apportionment. The Department considers non-resident employees who previously performed services in Philadelphia but are now working outside the city due to COVID-19 as performing services in the city for sourcing BIRT and NPT receipts. Conversely, resident employees who prior to COVID-19 were working outside the city but are now working in the city will be considered as working outside the city for purposes of BIRT and NPT apportionment. See BIRT, NPT, Nexus and Apportionment Policies due to the COVID-19 Pandemic (April 22, 2020).	Revenue COVID-19 Page 2020 Real Estate Tax Due Date Policy Update BIRT and NPT Filing and Payment Extensions Policy Update BIRT, NPT, Nexus and Apportionment Policies due to the COVID-19 Pandemic Use & Occupancy Tax Guidance During the COVID-19 Coronavirus Closure of Non-essential Businesses Wage Tax Policy Guidance for Non-resident Employees School Income Tax (SIT) Payment and Filing Policy Update
--	---	--

	With respect to the Use & Occupancy Tax (U&O Tax), the Philadelphia Department of Revenue has clarified that non-essential businesses required to close during the stay-at-home order are not considered to “occupy” their space. Taxpayers should indicate this on their returns using “Line 3 – Non-taxable Exempt Amount.” See Use & Occupancy Tax Guidance During the COVID-19 Coronavirus Closure of Non-essential Businesses (April 9, 2020). For taxpayers wishing to file a refund for prepaid U&O Tax, the Department has issued guidance on its website as well as in a formal announcement. For the Wage Tax, the Department has issued guidance explaining that non-resident employees based in Philadelphia are not subject to the Wage Tax during time they have been ordered to work outside the city. A non-resident who works outside the city for convenience is not exempt. But when the employer requires the employee to work outside the city, he or she is exempt from Wage Tax for days spent working outside the city. See Wage Tax Policy Guidance for Non-resident Employees (April 14, 2020). The Department has also clarified that the School Income Tax deadline has not been extended and is due April 15, 2020. Taxpayers who cannot meet this deadline should file an extension and pay an amount equal to prior year tax liability. See School Income Tax (SIT) Payment and Filing Policy Update (April 9, 2020).	
Rhode Island	The Rhode Island Division of Taxation has extended tax filings and payments due April 15, 2020 to July 15, 2020. This extension applies to personal income tax, corporate income tax, estate and trust returns, pass-through withholding returns, single-member LLC returns, bank excise tax returns, and insurance gross premiums tax returns. Estimated tax payments due April 15, 2020 are also extended to July 15, 2020. See the Division’s Advisory 2020-11 for a complete listing of extended due dates. The Division has updated its relief to provide that filings and payments normally due June 15, 2020 are extended to July 15, 2020. For the full list of returns and payments extended, see Advisory 2020-21. For taxpayers who are unable to make payments due to economic hardship from COVID-19, the Division has issued Advisory 20-23 offering a number of options for taxpayer relief. The Division has also postponed upcoming administrative hearings. Matters for preliminary review scheduled on or before June 1, 2020 will need to be rescheduled or moved to phone conference. All formal administrative hearings are postponed until May 25, 2020. All prehearing conferences and status conferences are not postponed but may be rescheduled or moved to phone conference. See the Division’s website for more information. The Division has also posted emergency rule 280-RICR-20-55-14 to address withholding for employees working remotely during the COVID-19 state of emergency. Income earned by nonresidents who pre-COVID-19 worked inside the state but are now working outside the state due to the pandemic will continue to be treated as Rhode Island source income for withholding tax purposes. The Division will not require employers located outside of the state to withhold income taxes on wages of employees who previously worked outside the state but are temporarily working in Rhode Island due to the pandemic. Note, this rule is in effect for 120 days, or up to 180 days if extended, unless the COVID-19 state of emergency in Rhode Island has ended, the Division issues	Rhode Island Division of Taxation Coronavirus Disease 2019 (COVID-19) Information Advisory 2020-11 Advisory 2020-21 Advisory 2020-22 Advisory 20-23 Advisory 20-24

	permanent rules, or lastly if the Division enters into withholding agreement with another state. See Advisory 2020-22 for additional details. For the duration of Rhode Island's COVID-19 state of emergency, the Division will not establish sales and use or income tax nexus as a result of employees temporarily working in the state. A taxpayer should not consider employees temporarily working in the state as part of its payroll factor for apportionment purposes. See Advisory 20-24 for additional details.	
South Carolina	Stay-at-home order in effect until May 12. The South Carolina Department of Revenue has extended the deadline for all taxpayers with income tax, franchise tax, franchise tax, or corporate license fee returns and payments due between April 1, 2020 and July 15, 2020 to July 15, 2020. Penalties and interest are waived during this time. The deadline for tax year 2020 quarterly estimated payments due between April 1 and July 15, 2020 is extended to July 15, 2020. Taxpayers are also granted an extension to file refund claims due between April 1 and July 15 to July 15, 2020. See Information Letter #20-8. The South Carolina Department of Employment and Workforce has extended the deadline to pay first quarter unemployment contributions from April 30, 2020 to June 1, 2020. Employers are still required to file their wage reports by April 30, 2020. See Press Release, Employment and Workforce Waives the Weekly Search Requirement for Individuals Who Are Unemployed Due to COVID-19 and Extends the Tax Deadline for Employers (March 19, 2020). The City and County of Charleston, South Carolina issued a notice on March 17 indicating county and city officials agreed to defer collection of accommodations and hospitality taxes for 90 days. See City of Charleston Coronavirus March 17 PM Update (March 17, 2020). The South Carolina Department of Revenue issued Information Letter 20-11 to provide guidance on payroll and nexus implications as a result of employees working in temporary locations. For the period between March 13, 2020 and September 30, 2020 (COVID-19 relief period), South Carolina will not use the temporary change of an employee's work location during the COVID-19 relief period to impose a South Carolina withholding requirement. Employers must continue to withhold on wages for nonresident employees, who pre-pandemic worked in the state, but are now temporarily working outside the state. Conversely, an out-of-state employer does not need to withhold on wages for South Carolina resident employees, who pre-pandemic worked outside the state, but are now temporarily working in South Carolina. Further the Department will not use changes in an employee's temporary work location during the COVID-19 relief period as a basis for establishing nexus or altering apportionment.	Information Letter #20-8 Press Release: Employment and Workforce Waives the Weekly Search Requirement for Individuals Who Are Unemployed Due to COVID-19 and Extends the Tax Deadline for Employers City of Charleston Coronavirus March 17 PM Update Information Letter 20-11
South Dakota	South Dakota Department of Revenue offices are closed until May 4. Taxpayer assistance is available online or by phone.	South Dakota COVID-19 FAQ Website

	The Department has only extended the bank franchise tax return filing. Taxpayers with a federal tax extension to July 15, 2020 have until July 30, 2020 to file their South Dakota bank franchise tax return. See the Department's FAQ page for more information. The Department of Labor and Regulations has issued an exemption from penalties for employers unable to file state unemployment insurance tax returns or timely pay contributions. See the Department's COVID-19 page for more details.	South Dakota Department of Labor and Regulation COVID-19 Response Page
Tennessee	The Tennessee Department of Revenue has extended the deadline for filing and payment of income and franchise tax returns from April 15, 2020 to July 15, 2020. This extension is also applicable to quarterly estimated payments. The October 15, 2020 six-month extension due date is unchanged. See Notice 20-05 (March 2020). Additionally, the Department has extended the due dates for filing and payment of the Business Tax from April 15, 2020 to June 15, 2020. See Notice 20-07. The Department has also extended the filing and payment due date for professional privilege tax from June 1, 2020 to July 1, 2020. See Notice 20-11 (April 2020). The Tennessee governor has extended the filing deadline for property tax relief per Tenn. Code Ann. § 67-5-702(d) from May 5, 2020 to July 1, 2020. See Executive Order 24.	Notice 20-05 Notice 20-07 Notice 20-11 Executive Order 24
Texas	Stay-at-home order in effect from April 2, 2020 to April 30, 2020. The Texas comptroller has automatically extended the deadline for filing 2020 franchise tax reports to July 15, 2020. Non-electronic funds transfer franchise taxpayers who pay 90% of the current tax due or 100% of the amount due in the prior year can request an additional extension to January 15, 2021. Electronic funds transfer franchise taxpayers who pay 90% of the current tax due or 100% of the amount due in the prior year can request an additional extension to August 15, 2020. See the comptroller's page for more information. Texas Comptroller Glenn Hegar has reminded businesses that the sales tax collected in February 2020 must be remitted by March 20, 2020. Although this may be difficult for businesses due to COVID-19, the tax represents money collected from individual Texans and expected to be available to provide emergency healthcare and support other emergency operations. The comptroller urges businesses to make use of the agency's online tools to meet the March 20 deadline. For taxpayers who must visit the agency's field offices, protocols have been put in place to ensure proper social distancing and protect the safety of both taxpayers and agency employees. Future tax due dates will be examined as they approach. See News Release, Texas Comptroller of Public Accounts (March 17, 2020). The Texas Comptroller's Office has suspended the 60-day deadline for businesses to contest audit results. The suspension applies to both redetermination and refund hearings. Interest will not accrue during this time. For more information visit the comptroller's response site.	Texas Comptroller Franchise Tax Extension Information Texas Comptroller Glenn Hegar Issues Statement on Sales Tax Deadlines and Coronavirus Pandemic (March 17, 2020) Texas Comptroller State of Emergency Response Website

	The comptroller's office is considering postponement on deadlines to submit payments for taxpayers with existing payment plans with the comptroller. Postponed payments will be added to the end of the term of the payment plan agreement. For more information visit the comptroller's response site.	
Utah	The Utah State Tax Commission has extended the filing and payment deadline for individual and corporate income tax from April 15, 2020 to July 15, 2020. Penalties and interest are waived during the extension period. See News Release (March 26, 2020). The state legislature codified these extensions in House Bill 3003. The legislation matches the federal and state due dates for corporate quarterly estimated income tax payments. The legislation also extends the date for pass-through entity returns to the later of the taxpayer's original filing due date, the day the taxpayer files its federal return, or July 15, 2020. Additionally, until further notice all appeals before the Tax Commission will be held via telephone conference only.	Utah State Tax Commission Website Utah State Tax Commission, News Release (March 26, 2020)
Vermont	Stay-at-home order in effect until May 15, 2020. In response to the COVID-19 emergency, the Vermont Department of Taxes announced that the filing and payment due dates for the following Vermont taxes have been extended from April 15, 2020 to July 15, 2020: corporate income tax, personal income tax, homestead declarations and property tax claims, and fiduciary income tax. This includes any tax year 2020 estimated payments that were due for personal income tax, corporate and business/pass-through income tax, and fiduciary and estate income tax on April 15, 2020 and June 15, 2020. Furthermore, taxpayers who are unable to meet the March 25, 2020 and April 25, 2020 sales and use tax deadlines will not be charged any penalty or interest on these taxes for late submissions. See Press Release, Vermont Department of Taxes Releases Guidance on Upcoming Vermont Tax Due Dates (March 23, 2020). Additionally, the Department will not assess penalties and interest for taxpayers that cannot meet the March 25, 2020 or April 25, 2020 due dates for sales and use tax and meals and rooms tax. The filing and payment dates have not been extended and the Department encourages taxpayers who can meet these deadlines to file and pay on time. The Vermont Department of Motor Vehicles has extended the due date of the first quarter International Fuel Tax report due April 30, 2020 to May 26, 2020. See Department of Motor Vehicles, COVID-19 Extension of IFTA First Quarter Return Filing (April 28, 2020). The Department has released an FAQ sheet with its available COVID-19 relief.	Press Release: Vermont Department of Taxes Releases Guidance on Upcoming Vermont Tax Due Dates (March 23, 2020) Vermont Department of Taxes FAQ re: COVID-19 Relief

Virginia	Non-essential business closed March 25 through June 10. The Virginia Department of Taxation issued a bulletin regarding income tax payment deadlines as a result of the COVID-19 crisis. All income tax payments due between April 1, 2020 and June 1, 2020 can be submitted to the Department any time on or before June 1, 2020. The Department will automatically waive late payment penalties as long as full payment is received by June 1, 2020. If the full amount is not paid by June 1, 2020, the penalty waiver will not apply, and late payment penalties will accrue from the original date that the payment was due. Interest will continue to accrue from the original date of the payment, so those who are able to pay are encouraged to do so. The following taxes are eligible for the payment extension and penalty waiver: individual, corporate, fiduciary income taxes, and any estimated income tax payments during this period. The waiver does not provide a filing extension and all returns are due by their relevant due dates. Virginia does provide an automatic filing extension to all taxpayers for up to six months (seven months for certain corporations), and no application is required to apply the extension. See Virginia Tax Bulletin 20-4. The Department has offered an automatic waiver of interest for income tax payments due from April 1, 2020 to June 1, 2020. The waiver applies if full payment is made by June 1, 2020. The waiver applies to tax year 2019 individual, corporate, or fiduciary income tax returns. See Virginia Tax Bulletin 20-5.	Virginia Tax Coronavirus Updates Virginia Tax Bulletin 20-4 Virginia Tax Bulletin 20-5
Washington	Upon request, the Washington Department of Revenue will provide extensions for filing and paying tax returns (even if the request is after the due date). 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). • 60 days for monthly returns (this applies to the February 2020 and March 2020 returns at this time) • 30 days for the Q1/2020 return • 30 days for the Annual 2019 return For quarterly filers, the quarter 1 2020 return is now due June 30, 2020. For annual filers, the annual 2019 return is due June 15, 2020. This action addresses a broad range of taxes: business and occupation tax, real estate excise tax, and other taxes administered by the Department including tax deferrals for biotechnology and medical device manufacturing. Through Executive Order 20-20.1, the governor has extended waiver and suspension of tax penalties, interest, fees, and due dates through the earlier of the termination of the state of emergency or May 31, 2020. The Department will delay scheduling audits of businesses that have gross income of less than \$5 million in the past year or are a business identified by in the governor's proclamation until mid-May. For audits in progress, the Department will work with taxpayers to either issue the audit or provide a 60-day extension. The Department also explained that alcohol sold for sanitizing purposes is not subject to spirits taxes. Further, alcohol sold for sanitizing purposes is subject to Washington B&O tax and retail sales tax. However, sellers will be allowed a multiple activities credit. Alcohol sales to a free hospital are exempt from sales tax. Bona fide	Business Relief During COVID-19 Pandemic (3/18/20) Tax Topic: Sales of Alcohol for Sanitizing Purposes Tax Topic: Additional information for restaurants – COVID-19

	donations of alcohol to hospitals, clinics, and first responders are not subject to B&O tax. See Tax Topic, Sales of Alcohol for Sanitizing Purposes. The Department has advised sales made directly to the American Red Cross or US government are exempt from retail sales tax. However sales made to employees of the American Red Cross or US government are not exempt. Free meals offered to people other than employees are not subject to retail sales tax. See Tax Topic, Additional information for restaurants – COVID-19.	
Seattle, Washington	The Department of Finance and Administrative Services (FAS) has deferred business and occupation (B&O) tax collections for eligible business owners, allowing small business owners increased flexibility during a period of financial duress caused by the COVID-19 outbreak. Further, the FAS has offered deferred B&O payment options for businesses impacted by COVID-19. Eligible businesses include those that have annual taxable income of \$5 million or less and currently pay city taxes on a quarterly basis. Businesses will have until late 2020 to pay their B&O under this plan. The city estimates that 20,000 businesses could be eligible for this, based on B&O reporting. See Press Release, Following Outreach to Small Business Owners, Mayor Durkan Announces Initial Recovery Package to Ease Financial Impacts of COVID-19 Outbreak (March 10, 2020).	Press Release: Following Outreach to Small Business Owners, Mayor Durkan Announces Initial Recovery Package to Ease Financial Impacts of COVID-19 Outbreak: Deferral of B&O Taxes
West Virginia	Stay-at-home order in place effective March 24. The West Virginia State Tax Department has extended the April 15, 2020 payment and filing due date for individual, trusts and estates, and corporate income taxpayers to July 15, 2020. Tax year 2020 estimated payments due between April 15, 2020 and June 15, 2020 are also extended to July 15, 2020. Penalties and interest are waived during the extension period and will only accrue for unpaid balances on or after July 16, 2020. See Administrative Notice 2020-16 (March 26, 2020). Through Executive Order No. 13-20, the governor of West Virginia declared that second-half 2019 ad valorem property taxes that would be delinquent on April 1, 2020 are not delinquent until May 1, 2020. The West Virginia State Tax Department has suspended in-person services. Additionally, in-person contact with revenue agents, property appraisers, and field audits at taxpayer locations is suspended. For more information, visit the Department's COVID-19 response website or its FAQ on filings and payments. The city collector of the City of Charleston issued a statement regarding its City Service Fee (User Fee). The User Fee has not been waived or suspended. Employers located in the city should continue to remit the fee even though employees are working outside the city. Conversely, Charleston residents who are temporarily working from home and are employed by employers located outside the city should not have the User Fee withheld. See the city's Announcement on its site.	West Virginia State Tax Department COVID-19 Response Website Administrative Notice 2020-16 Executive Order No. 13-20

Wisconsin	Stay-at-home order effective March 25 through May 26. The Wisconsin Department of Revenue has extended corporate income tax, personal income tax, and pass-through withholding returns and payments due between April 1, 2020 and July 15, 2020 to July 15, 2020. The extension applies to individuals, trusts, estates, partnerships, associations, companies, and corporations. Taxpayers do not have to file any extension forms to be eligible for the new due date, and there is no limit on the amount of payment to be postponed. Lastly, there will be no interest or penalty imposed for the period of April 15, 2020 to July 15, 2020. See News Release, Department of Revenue Moves Deadlines (April 13, 2020). Taxpayers may also request a one-month extension to file withholding deposit reports (Form WT-6), sales and use tax returns, and excise tax returns. This is not an extension to pay and interest will be imposed during the extension period. Additionally, small businesses can request an extension to file sales and use tax returns due March 31, 2020 to April 30, 2020 and returns due April 30, 2020 to June 1, 2020. Payments remain due on the original filing deadlines. The DOR will not assess penalties if returns are filed by the extended due dates. Interest will be assessed on unpaid balances unless the legislature allows the DOR to waive interest. See News Release, Department of Revenue Announces Immediate Help for Small Businesses on Sales Taxes and Other Steps to Help Taxpayers in Response to COVID-19 (March 27, 2020). The Department has provided a useful chart for various return deadlines. See Notice, Wisconsin Tax Return Due Dates and Payments (March 25, 2020). Governor Tony Evers signed Wisconsin Act 185 which adopts certain provisions of the CARES Act. Specifically, Wisconsin has adopted the following: • Section 1106 detailing loan forgiveness • Section 2202 regarding special rules for use of retirement funds • Section 2203 providing a temporary waiver of required minimum distribution rules for certain retirement plans and accounts • Section 2204 allowing partial above-the-line deduction for charitable contributions • Section 2205 modifying limitations on charitable contributions during 2020 • Section 2206 excluding certain employer payments of student loans • Section 2307 providing technical amendments regarding qualified improvement property • Section 3608 detailing single-employer plan funding rules • Section 3609 applying cooperative and small employer charity pension plan rules to certain charitable employers whose primary exempt purpose is providing services with respect to mothers and children • Section 3701 providing an exemption for telehealth services • Section 3702 allowing inclusion of certain over-the-counter medical products as qualified medical expenses	State of Wisconsin Department of Revenue: COVID-19 Information and Announcements News Release: Department of Revenue Moves Deadlines News Release: Department of Revenue Announces Immediate Help for Small Businesses on Sales Taxes and Other Steps to help Taxpayers in Response to COVID-19
-----------	--	--

Wyoming		
Puerto Rico	The Puerto Rico Treasury Department has extended the deadline for returns and payments of various taxes. Income tax returns with a deadline of March 15, 2020 are extended to June 15, 2020. Income tax returns with an original or extended due date of April 15, 2020, May 15, 2020, or June 15, 2020 are extended to July 15, 2020. Informative returns filed by employers and withholding agents are extended from March 31, 2020 to May 15, 2020. March 2020 sales and use tax returns due April 20, 2020 are extended to May 20, 2020. April 2020 sales and use tax returns due May 20, 2020 are extended to June 22, 2020. May 2020 sales and use tax returns due June 22, 2020 are extended to July 20, 2020. For additional information see the Department's <u>Administrative Decision No. 20-09</u>.	<u>Administrative Decision No. 20-09</u>