



# State and Local Tax Extensions in response to COVID-19

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**NOTE: This table provides a summary of published guidance on extensions of time to file various state tax returns in light of the novel coronavirus COVID-19. Please note that there will likely be additional developments that are released after this publication date or otherwise not captured here. This document does not express KPMG's opinion on the likelihood of whether late-filing or other penalties may be waived.**

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
Alabama	Property Tax	The Commissioner of Revenue issued an order providing that motor vehicle registrations and motor vehicle property tax payments due in March 2020 have been automatically extended through April 15, 2020. The extensions includes vehicles acquired needing to be registered within 20 days, if purchased between March 17 and April 15, 2020. Penalties associated with vehicle registrations and renewals and vehicle property taxes will not be charged until April 16, 2020. <a href="https://revenue.alabama.gov/2020/03/order-of-the-commissioner-of-revenue/">https://revenue.alabama.gov/2020/03/order-of-the-commissioner-of-revenue/</a>
Alabama	Indirect Tax	<p>The Commissioner of the Department of Revenue issued an order providing a waiver of late penalties for small businesses with monthly retail sales during the previous calendar year averaging \$62,500 or less and that are unable to pay sales and use tax for the periods of February, March, and April 2020. Late payment penalties will be waived through June 1, 2020.</p> <p>On March 19, the Commissioner of Revenue issued an order announcing that businesses registered with the Department under NAICS code 72 (establishments providing lodging and/or preparing meals, snacks, and beverages for immediate consumption) are granted a waiver of late payment penalties for their February, March and April 2020 state sales tax liabilities through June 1, 2020. On March 20, 2020, the Commissioner also issued an order providing state transient occupancy (lodging) taxpayers with a waiver of late payment penalties for their state lodging tax liabilities for the February, March and April 2020 liabilities through June 1, 2020. <a href="https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/">https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/</a></p>
Alabama	Income Tax	<p>The Alabama Department of Revenue <a href="#">announced</a> that the state income tax filing due date is extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer state income tax payments, including 2020 estimated payments, due on or after April 1, 2020 and before July 15, 2020 to July 15, 2020 without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers. Other taxes included in the deadline extension are corporate income tax, the Financial Institution Excise Tax (FIET), and the Business Privilege Tax (BPT).</p> <p>Any pass-through entity required to file a 2019 composite income tax return and remit payments by March 15, 2020 on behalf of its non-resident members has an extension to July 15, 2020.</p>
Alaska	Income Tax	Under Senate Bill 241, the due date for tax returns and payments for all tax types, other than Oil and Gas Production Taxes, is July 15, 2020. This extension will apply to returns (includes amended and information returns), reports, and payments due between March 31, 2020 and July 14, 2020. Because the tax deadlines are extended, penalty or interest will be not be

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		assessed if returns and payments are received for the affected periods on or before July 15, 2020. <a href="http://tax.alaska.gov/programs/documentviewer/viewer.aspx?165n">http://tax.alaska.gov/programs/documentviewer/viewer.aspx?165n</a>
Arizona	Income Tax	In a General Tax Notice, the Department of Revenue <a href="#">announced</a> that it was moving the deadline for filing 2019 calendar year state income tax returns and paying taxes due with the returns from April 15 to July 15, 2020. The extension applies to individual, corporate and fiduciary returns, and taxpayers will not be assessed a late filing or payment penalty if returns and payments are submitted by July 15. The deadlines for estimated payments remains the same. Taxpayers requiring an extension beyond July 15 should file a state extension request unless they have previously received a federal extension—in which case, no state request is necessary.
Arkansas	Personal Income Tax	The deadline for filing and paying individual income taxes has been extended to July 15, 2020. In addition to personal income tax returns, Subchapter S, Fiduciary and Estate, Partnership Income Tax and Composite return due dates and payments are also extended. This extension does not apply to 2020 estimated Individual Income Tax payments due on April 15 or June 15. <a href="https://www.dfa.arkansas.gov/news/details/covid-19-dfa-frequently-asked-questions">https://www.dfa.arkansas.gov/news/details/covid-19-dfa-frequently-asked-questions</a>
California	Income Tax	The FTB has <a href="#">announced</a> extensions of time to file and pay for calendar year taxpayers and fiscal year taxpayers. For calendar year filers with returns or payments due in March or April, the COVID-19 due date to file and pay is July 15, 2020. For fiscal year filers with filing or payment due dates between March 15, 2020 and July 15, 2020, the COVID-19 due date is July 15, 2020. New COVID-19 estimated payment due dates are July 15, 2020.  Per the FTB, taxpayers claiming the special COVID-19 relief should write the name of the state of emergency (for example, COVID-19) in black ink at the top of the tax return to alert FTB of the special extension period. If taxpayers are e-filing, they should follow the software instructions to enter disaster information. <a href="https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/help-with-covid-19.html">https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/help-with-covid-19.html</a>
California	Indirect Tax	In accordance with an executive order of Governor Newsom, the CDTFA <a href="#">announced</a> on March 31, 2020 an extension for all returns and payments that are due on or before July 31, 2020. The extension applies to all taxes and fees administered by the CDTFA and is available to businesses <a href="#">filing a return for less than \$1 million in tax</a> . For qualifying taxpayers, first quarter 2020 sales tax returns (and any payment accompanying the return) are now due on July 31, 2020. Taxpayers are not required to file a request for extension or a request for relief from penalty or interest, and this automatic extension will remain in effect through the reporting of taxes and fees due on or before July 31, 2020.  The governor's order also provides taxpayers with an additional 60 days to file refund claims with the CDTFA. Taxpayers seeking an appeal of a CDTFA tax determination will have an additional 60 days to file the request with the Office of Tax Appeals.
California	Indirect Tax	On April 2, 2020, the <a href="#">CDTFA announced small business taxpayers</a> (those with less than \$5 million in taxable annual sales) can enter into a 12-month, interest-free, payment plan for up to \$50,000 of sales and use tax liability. Qualifying sales and use taxpayers with deferred liabilities up to \$50,000 will pay their tax due in 12 equal monthly installments. No interest or penalties will be assessed against the liability. Payment plan requests can be made through the CDTFA's online services system in the coming months.
California	Property Tax	Property Tax – On April 4, 2020, the state Association of Counties and Association of County Treasurers and Tax Collectors <a href="#">released a statement</a> stating that California counties would use their existing authority to cancel penalties and other charges for property owners that are unable to pay their property taxes that are due on April 10 as a result of circumstances caused by COVID-19 on a case-by-case basis. Property owners that can pay or have not been affected,

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		including international corporations and out-of-state landlords, still need to pay on time to avoid penalties.
California	Business Personal Property Tax	Governor Newsom <u><a href="#">issued an executive order</a></u> on May 6, 2020 providing business owners until May 31, 2020 to file their business personal property (BPP) statements without penalty.
California	Unclaimed Property	Controller Betty Yee has postponed the due date for unclaimed property holders to submit their reports and remittances for properties reported on 2019 Notice Reports from June 1, 2020, to August 15, 2020.
California	Payroll Tax	Employers experiencing a hardship as a result of COVID-19 may request up to a 60-day extension of time from the Employment Development Department (EDD) to file their state payroll reports and/or deposit state 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. <a href="https://www.edd.ca.gov/payroll_taxes/emergency_and_disaster_assistance_for_employers.htm">https://www.edd.ca.gov/payroll_taxes/emergency_and_disaster_assistance_for_employers.htm</a>
California: City of San Francisco	Various	The Treasurer and Tax Collector's office of the City of San Francisco announced that 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. In addition, the March 31, 2020 due date for license fees collected on behalf of the Department of Public Health, Fire Department, Police Department, Entertainment Commission and the Office of Cannabis will be extended to June 30, 2020. <a href="https://sftreasurer.org/covid-19-response-deferral-business-taxes-and-license-fees">https://sftreasurer.org/covid-19-response-deferral-business-taxes-and-license-fees</a>
California: City of San Francisco	Property Tax	The San Francisco Treasurer and Board of Supervisors have issued information providing that the new deadline for property tax payments for the 2nd installment will be May 15, 2020. These payments were originally due April 10. With the Board of Supervisors, the Treasurer notes that this will be the final property tax deadline with no further deferrals.
Colorado	Income Tax	Gov. Polis has <u><a href="#">requested</a></u> that the Department of Revenue extend certain state income tax payment deadlines to July 15, 2020, giving taxpayers the option to make income tax payments for tax years ending in 2019 and 2020 that would normally be due between April 15, 2020 and July 15, 2020, by July 15, 2020. All income tax returns that were required to be filed by April 15, 2020 are granted a six-month extension, and are due on or before October 15, 2020. In addition, the deadline for estimated payments has also been extended for the 2020 tax year. The penalties for estimated payments are also waived until July 15, 2020. This extension and these waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay.
Colorado	Sales Tax	Colorado retailers that are required to file a sales tax return and remit tax on April 20, 2020 may extend their filing and remittance deadline to May 20, 2020 without any assessment of penalty or interest on the return or the amount owed, provide that the return and full amount due are made by May 20, 2020. This is a one-time extension of the April 20, 2020 filing and applies for state and state-administered sales taxes. The extension does not apply to self-collecting home-rule taxing jurisdictions. A retailer that does not file the return and remit full payment on or before April 20, 2020 will not be able to retain the allowed vendor/service fee. <a href="https://www.colorado.gov/pacific/tax/sales-tax-deadlines">https://www.colorado.gov/pacific/tax/sales-tax-deadlines</a>
Colorado	Property Tax	2020 filing deadlines for business personal property, taxable natural resource property, and taxable oil and gas property are extended from April 15, 2020 to June 15, 2020.
Connecticut	Income Tax	The deadline for filing certain tax returns and tax payments due between March 15, 2020 and July 15, 2020 is extended until July 15, 2020. The affected tax types include: individual income, trusts and estates, pass-through entity, corporation, estate, gift, and unrelated

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		business income. The extension of time to pay extends to estimated payments. A <a href="#">chart</a> details all the extended returns and payment.
Connecticut	Indirect	The Department of Revenue Services <a href="#">announced</a> on March 30 that taxpayers with \$150,000 or less in Sales Tax or Room Occupancy tax liabilities may request are eligible for a 30-day extension of the time period allowed to file and pay their March and April obligations. A taxpayer filing both sales tax and room occupancy tax returns will determine eligibility for the relief separately. The return and payment due March 31 is now due April 30 and the April 30 return and payment is due May 31, 2020.
Connecticut	Property Tax	Governor Lamont of Connecticut <a href="#">issued an executive order</a> requiring each municipality to offer either or both of two newly established programs to assist eligible property taxpayers. The legislative body of each municipality shall determine the program or programs in which it will participate and notify the state Office of Management and Budget by April 25 of its choice. One program offers a 90-day deferment of property tax payments, and the other offers a low interest rate (3 percent APR) program for delinquent property tax payments. Escrowed tax payments must still be made timely. Details of the programs are provided in the order
Delaware	Income	Personal income, corporate tentative, and fiduciary income tax returns are now due July 15, 2020. Estimated personal income tax payments that are due on April 30, 2020 are extended to July 15, 2020. <a href="https://revenuefiles.delaware.gov/2020/TIM2020-01_COVID-19_filing_extension.pdf">https://revenuefiles.delaware.gov/2020/TIM2020-01_COVID-19_filing_extension.pdf</a>
Delaware	Unclaimed Property	On February 20 <sup>th</sup> , the Delaware Secretary of State mailed letters to over 100 companies perceived as non-compliant with Delaware’s unclaimed property law to “invite” them to enroll in the state’s voluntary disclosure agreement (VDA) program. Per Delaware law, companies that do not enroll in the VDA program within 60 days of the mailing date of the letter will eligible for an audit examination by the state.  However, recognizing the challenges many companies are facing in light of the COVID-19 pandemic, including difficulties with receipt and distribution of hard copy mail throughout organizations that are largely shuttered due to state orders, on April 2 <sup>nd</sup> , Delaware issued an alert relevant to recipients of the February 20 <sup>th</sup> letters, indicating the 60-day response deadline will be extended from April 20 <sup>th</sup> to May 22 <sup>nd</sup> . <a href="https://vda.delaware.gov/alert/">https://vda.delaware.gov/alert/</a>
DC	Indirect Tax	Pursuant to a recently enacted ordinance, the Office of Tax Revenue on March 20 issued Tax Notice 2020-02 indicating that it will automatically waive interest and penalties for failure to timely pay sales and use tax due for periods ending on February 29, and March 31, 2020. These liabilities must be paid in full by July 20. Failure to do so will result in the assessment of penalties and interest accruing from the original due date. Taxpayers are still required to file the requisite returns. Hotels and motels eligible for a deferral of the first of tax year 2020 property tax installment are not eligible for the sales tax relief. <a href="https://otr.cfo.dc.gov/node/1468186">https://otr.cfo.dc.gov/node/1468186</a>
DC	Income Tax	The deadline for taxpayers to file and pay their 2019 District of Columbia individual and fiduciary income tax returns (D-40, D-41, and D-40B), partnership tax returns (D-65), and franchise tax returns (D-20, D-30) is extended to July 15, 2020. This extension applies to all D-20, D-30, D-40, D-41, D-40B, and D-65 tax filers, and includes combined return filers. The deadlines to file Forms D-20ES, D-30ES, D-40ES and D-41ES and to make estimated tax payments remains unchanged. The first quarter payments are due April 15, 2020, and the second quarter payments are due June 15, 2020. <a href="https://otr.cfo.dc.gov/release/otr-tax-notice-2020-03-covid-19-emergency-income-and-franchise-tax-extension">https://otr.cfo.dc.gov/release/otr-tax-notice-2020-03-covid-19-emergency-income-and-franchise-tax-extension</a>
DC	Property Tax	On March 18, the Office of Tax and Revenue issued Tax Notice 2020-01 announcing that a hotel, motel, or similar establishment (as defined) may pay its first half of tax year 2020 real property tax installment through June 20, 2020, and such payment will be consider timely to the extent it brings the liability current. Penalty and interest for prior periods is unaffected, and a taxpayer may not designate a payment as applicable to a particular period. Qualifying taxpayers are not eligible for the sales tax relief announced in Tax Notice 2020-02. <a href="https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/OTR%20Notice-Hotels%20and%20Motels%20FINAL.pdf">https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/OTR%20Notice-Hotels%20and%20Motels%20FINAL.pdf</a>

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Florida	Property Tax	An Executive Order of Emergency Waiver/Deviation <a href="#">#20-52-DOR-01</a> applies to all 67 Florida counties. Property tax is normally due by March 31 in the year following the year the taxes are assessed. The Department waives the due date so that payments remitted by April 15, 2020, for the 2019 tax year will be considered timely paid. Property tax returns for railroad, railroad terminal, private car and freight line and equipment company property are normally due by April 1. Returns will be timely filed if filed by April 15, 2020.
Florida	Income Tax	The Florida Department of Revenue has issued an <a href="#">emergency order</a> extending certain corporate income/franchise tax returns and payments. For corporations with a fiscal year ending December 31, 2019, the May 1, 2020 due date for returns is extended to August 3, 2020 and the May 1, 2020 due date for payments is extended until June 1, 2020. The due date for submitting a request for an extension of time to file the return and make any tentative payment is extended to June 1, 2020. The announcement also extends the return and payment due dates for corporations with a fiscal year ending January 31, 2020 and February 29, 2020.
Georgia	Income Tax	The Georgia Department of Revenue is automatically <a href="#">extending</a> the filing and payment deadlines for 2019 income tax returns to July 15, 2020. For fiscal year filers, if the state income tax return for the fiscal year ending during 2019 is due on or after April 15, 2020 and before July 15, 2020, the due date is likewise postponed to July 15, 2020, regardless of whether that is the original due date or the due date on extension. State income tax estimated payments due on or after April 15, 2020 and before July 15, 2020 are also extended to July 15, 2020. The extension applies to the net worth tax that is included on certain income tax returns and the initial net worth tax return.
Hawaii	Income Tax	The Department has determined that any person with a 2019 State individual or corporate income tax filing requirement or payment due from April 20, 2020 to June 20, 2020, is affected by the COVID-19 pandemic. For all Affected Taxpayers, the due date for filing 2019 State income tax returns due from April 20, 2020 to June 20, 2020 is postponed to July 20, 2020. For all Affected Taxpayers, the due date for making 2019 State income tax payments due from April 20, 2020 to June 20, 2020 is postponed to July 20, 2020. The relief applies solely to returns and payments for an Affected Taxpayer's 2019 taxable year due from April 20, 2020 to June 20, 2020. The relief provided in this Announcement does not include estimated income tax payments for the 2020 taxable year. <a href="https://tax.hawaii.gov/wp-content/uploads/2020/03/2019-only-Tax-ANN-2020-01-COVID19-Relief-2020-03-23.pdf">https://tax.hawaii.gov/wp-content/uploads/2020/03/2019-only-Tax-ANN-2020-01-COVID19-Relief-2020-03-23.pdf</a>
Idaho	Income	Governor Little has extended the 2019 Idaho income tax filing and payment deadlines from April 15, 2020, to June 15, 2020. The extension applies to all taxpayers – including individuals, businesses, and entities – regardless of the amount owed. Penalty and interest won't apply if taxpayers file their return and pay the income tax they owe by June 15, 2020. Per a <a href="#">FAQ</a> , the income tax payment extension to June 15 covers income tax estimated payments that are normally due April 15, including for fiscal year filers. <a href="https://tax.idaho.gov/n-feed.cfm?idd=4313">https://tax.idaho.gov/n-feed.cfm?idd=4313</a>
Illinois	Indirect Tax	The Department of Revenue has released an Informational Bulletin announcing that eating and drinking establishments that had a total sales tax liability in calendar year 2019 of less than \$75,000 will not be charged penalties or interest on late payments of sales tax that are due for the February, March and April 2020 reporting periods. The taxes due during this period will be paid in four monthly installments as outlined in the Bulletin beginning on May 20, 2020. Taxpayers need not request relief, but they must file the required returns. <a href="https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-23.pdf">https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-23.pdf</a>
Illinois	Income Tax	The 2019 income tax filing and payment deadlines for all taxpayers who file and pay their Illinois income taxes on April 15, 2020, are automatically extended until July 15, 2020. This relief applies to all individual returns, trusts, and corporations. This does not impact the first and second installments of estimated payments for 2020 taxes that are due April 15 and

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		June 15, 2020. <a href="https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-24.pdf">https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-24.pdf</a>
Illinois: City of Chicago	Various	On April 15, 2020 the Department of Finance <u>announced</u> that the City is extending until June 1 the due dates for February, March, and April tax payments for the following City taxes: Bottled Water tax, Checkout Bag tax, Amusement tax, Hotel Accommodation tax, Restaurant tax, Ground Transportation tax, and Parking tax. In addition, the City announced that no additional interest will accrue from March 17, 2020 through June 1, 2020 on late tax payments for the periods July 2019 through January 2020 for these taxes. Instructions for making the deferral are included at the above link.
Indiana	Income Tax	Individual Indiana tax returns and payments, along with estimated payments originally due by April 15, 2020 or June 15, 2020 are now due on or before July 15, 2020. Corporate estimated payments due on April 20, May 20 or June 22, 2020, are now due on or before July 15, 2020. Corporate tax returns due on May 15, June 15 or July 15, 2020, are now due on August 17, 2020. This includes forms IT-20, IT-41, IT-65, IT-20S, FIT-20, IT-6WTH and URT-1. <a href="https://calendar.in.gov/site/dor/event/dor-announces-additional-filing-and-payment-extensions">https://calendar.in.gov/site/dor/event/dor-announces-additional-filing-and-payment-extensions</a>
Indiana	Property Tax	On April 15, Indiana Governor Holcomb <u>issued an executive order</u> specifying that while local property taxes and certain special assessments and fees remain due on May 11, each county is to waive penalties that would be applied to late payments for a period of 60 days. The waiver applies to conservancy district assessments, ditch and drain assessments, solid waste fees and storm water assessment fees and other fees and taxes imposed by a local government. and paid along with the May 11 installment of property taxes. The April 15 order was a supplemental to <u>an order of March 19</u> providing a similar waiver of penalties for late payment of property taxes due on May 11. The first order applied to local general property taxes, except those escrowed by a financial institution on behalf of the taxpayer.
Iowa	Income	For Iowa residents and taxpayers doing business in Iowa, the Department of Revenue will extend through July 31, 2020 filings for various types of returns (e.g., individual income, corporate income, composite, fiduciary, S-Corporation, franchise tax, partnership, and moneys and credits tax reports) due on or after March 19, 2020 and before July 31, 2020. The Department will also extend until July 31, 2020 the time to pay taxes due associated with those returns. This extension of time to pay taxes due does not apply to estimated tax payments.  For taxpayers that remit income tax withholding on a semi-monthly basis, the deposit due date for the period ending March 15, 2020 is extended from March 25, 2020 to April 10, 2020. No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines. <a href="https://tax.iowa.gov/iowa-issues-order-related-estimated-tax-payments">https://tax.iowa.gov/iowa-issues-order-related-estimated-tax-payments</a>
Iowa	Sales and use tax and withholding	The Department of Revenue has <u>announced a tax deferral program</u> for businesses of all sizes affected by COVID-19. For any sales and/or withholding tax filing due during the period beginning March 20, 2020, through the close of business on April 30, 2020, the tax deferral provides an additional 60 days from the original due date to file and remit the tax owed. Penalty associated with sales and/or withholding tax filings due during the period beginning March 20, 2020, through close of business on April 30, 2020, will be waived. Interest is waived for 60 days from the date the tax return was originally due. If a payment has not been made within those 60 days, interest will begin to accrue on the outstanding balance due on the first day of the calendar month after the 60th day. The deferral is NOT AUTOMATIC. Businesses must submit an applications describing the economic injury sustained because of the COVID-19 disaster and be approved by the Department before the deferral is granted.
Iowa	Property	On April 2, 2020, the <u>Governor of Iowa issued an additional order</u> suspending penalties and interest related to late property tax payments for the duration of the proclamation and any future extension of this suspension. [See Sec. 59 of the Order.]

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Kansas	Various	<p>The Kansas Director of Taxation has extended the deadline for filing the 2019 tax returns for Individual Income Tax, Fiduciary Income Tax, Corporate Income Tax and Privilege Tax to July 15, 2020. The payment due date has also been extended to July 15, 2020. The deadline for filing the 2019 tax returns for Fiduciary Income Tax, Corporate Income Tax and Privilege Tax returns of fiscal filers with due dates between April 15, 2020 and July 15, 2020, is extended July 15, 2020. In a subsequent announcement, the Department announced that penalties and interest imposed on individual and corporate income taxes and privilege tax estimated payments due April 15, 2020 will be waived if the payments are made on or before July 15, 2020.</p> <p>The deadline for filing 2019 homestead or property tax refund claims due April 15, 2020 are extended to October 15, 2020. <a href="https://ksrevenue.org/taxnotices/notice20-01.pdf">https://ksrevenue.org/taxnotices/notice20-01.pdf</a></p>
Kentucky	Income Tax	The Department <a href="#">announced</a> that Kentucky income tax return filings currently due on April 15, 2020, May 15, 2020, and June 15, 2020 for individual, corporate, limited liability, fiduciary and pass-through filers, shall now be due July 15, 2020. Kentucky income tax payments currently due on April 15, 2020, May 15, 2020, and June 15, 2020 for individual, corporate, limited liability, fiduciary and pass-through filers, shall now be due July 15, 2020.
Kentucky	Business Personal Property	The Kentucky Department of Revenue announced that the <a href="#">Business Personal Property tax return</a> (form 62A500) filing deadline has been extended to July 15, 2020.
Kentucky: City of Louisville	License Tax	Louisville Metro Revenue Commission will extend the 2019 LMRC Occupational License Tax Return (Form OL-3) or Extension Request (Form OL-3E) filing due date from April 15, 2020 to July 15, 2020. This change will be extended to all taxpayers for fiscal years ending December 31, 2019 – February 29, 2020. Additionally, LMRC has shifted the April 15, 2020 quarterly deposit deadline to May 15, 2020 for entities required to file a quarterly estimated payment. All other LMRC deadlines will remain in place. <a href="https://louisvilleky.gov/government/revenue-commission/tax-calendar">https://louisvilleky.gov/government/revenue-commission/tax-calendar</a>
Louisiana	Income Tax	The Department of Revenue, in a <a href="#">Revenue Information Bulletin</a> , announced that the due dates for certain partnership, individual, fiduciary, and corporate income tax and franchise tax returns originally due April 15, 2020 or May 15, 2020 are extended to July 15, 2020. Payment of any tax due with the returns is also extended until July 15, 2020. No penalties or interest will be assessed if returns and payments are submitted by July 15, 2020. For fiscal year filers with an income tax or franchise tax return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date.
Louisiana	Sales Tax	On May 22, 2020 the Louisiana Department of Revenue issued a <a href="#">Revenue Information Bulletin</a> stating that the Department will grant automatic penalty relief to taxpayers, under certain conditions, for the March and April 2020 sales tax returns and payments that were due April 20 and May 20, 2020 respectively. To qualify for penalty relief, the taxpayer must file the March and April 2020 sales tax returns and remit the sales tax and any deficiency interest by June 30, 2020. If a taxpayer is unable to remit the sales tax and any deficiency interest by this date, penalty relief will be granted if the taxpayer submits and enters into an Installment Request for Business Taxes by June 30, 2020.
Louisiana	Personal Property Tax	The Louisiana Tax Commission on April 8, 2020, issued <a href="#">Statewide Advisory 03-2020</a> indicating the statutory deadline of April 1 for filing personal property tax returns with local assessors is extended until at least April 30. Likewise, annual reports required to be filed by public service companies are also extended until at least April 30.
Louisiana	Severance Tax	The April 25, 2020 due date for the February 2020 monthly oil and gas severance tax return, payment, and report has been extended to June 25, 2020. This is an automatic extension and no request is necessary. No penalties or interest will be assessed provided that the applicable monthly return, payment, and report for this severance tax period is submitted to the

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		<p>Department by June 25, 2020. This extension does not apply to severance tax returns, payments, or reports due on any other date.</p> <p><a href="http://revenue.louisiana.gov/LawsPolicies/RIB%2020-011%20Severance%20Tax%20Extensions.pdf">http://revenue.louisiana.gov/LawsPolicies/RIB%2020-011%20Severance%20Tax%20Extensions.pdf</a></p>
Maine	Income Tax	<p>The filing and payment deadline of April 15, 2020 for 2019 Maine income and franchise tax returns is automatically extended to July 15, 2020. The extended payment due date includes first quarter estimated payments due April 15, 2020 and second quarter estimated payments, originally due June 15, 2020, for the following Maine tax types: individual income tax, corporate income tax, franchise tax, and fiduciary income tax for estates and trusts. The extended payment due date also includes any estimated or final payments, originally due April 16, 2020, through June 15, 2020, for fiscal-year filers, for the taxes listed above.</p> <p><a href="https://www.maine.gov/revenue/publications/alerts/2020/ta_apr2020_vol30_iss11.pdf">https://www.maine.gov/revenue/publications/alerts/2020/ta_apr2020_vol30_iss11.pdf</a></p>
Maryland	Income Tax	<p>A <a href="#">COVID-19 Tax Alert</a> provides that Maryland individual, corporate, pass through entity, and fiduciary taxpayers are given until July 15, 2020 to file 2019 income tax returns and submit 2019 payments. Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 extension for filing returns and making payments. The due date for estimated payments of 2020 taxes for the period ending March 31, 2020 is also extended to July 15, 2020.</p>
Maryland	Various	<p>Comptroller Peter Franchot announced he is extending the time to file sale and use tax returns for sales taking place in February, March, April and May of 2020 to July 15, 2020. These returns, and their accompanying payments, may be submitted by July 15, 2020 without incurring interest or penalties. The Comptroller is also extending the time to make withholding payments to July 15, 2020. Any withholding payments due for periods including February, March, April and May, 2020, may be submitted by July 15, 2020 without incurring interest or penalties. Finally, the time to file and pay various excise taxes (admissions and amusement tax, alcohol taxes, tobacco taxes, motor carrier and fuel taxes) is likewise extended to July 15, 2020. <a href="https://www.marylandtaxes.gov/schedule/covid.php">https://www.marylandtaxes.gov/schedule/covid.php</a></p> <p>Taxpayers who paid their sales tax obligations that were due March 20, 2020 before the Comptroller announced an extension of the payment due date may request a refund of the tax paid in March emailing the Comptroller's office at <a href="mailto:taxpayerrelief@marylandtaxes.gov">taxpayerrelief@marylandtaxes.gov</a> or calling the agency at 410-260-4020.</p> <p><a href="https://content.govdelivery.com/bulletins/gd/MDCOMP-2824359?wgt_ref=MDCOMP_WIDGET_C7">https://content.govdelivery.com/bulletins/gd/MDCOMP-2824359?wgt_ref=MDCOMP_WIDGET_C7</a></p>
Massachusetts	Indirect Tax	<p>On March 19, 2020, the Department of Revenue issued an emergency regulation extending the sales tax filing and payment date for taxpayers whose total liability for the 12-months ending February 29, 2020 is less than \$150,000. The regulation provides that for affected taxpayers, the return and payment date for the period beginning March 20, 2020 and ending May 31, 2020, inclusive, shall be suspended, and the returns and payments will be due on June 20, 2020. Another emergency regulation makes the same adjustments to the filing and payment of the room occupancy excise tax; it is limited to the same category of taxpayers and does not apply to intermediaries. <a href="https://www.mass.gov/regulations/830-CMR-62c162-sales-and-use-tax-returns-and-payments">https://www.mass.gov/regulations/830-CMR-62c162-sales-and-use-tax-returns-and-payments</a>; <a href="https://www.mass.gov/regulations/830-CMR-64g11-massachusetts-room-occupancy-excise">https://www.mass.gov/regulations/830-CMR-64g11-massachusetts-room-occupancy-excise</a></p> <p>On March 19, 2020, the Department of Revenue issued Technical Information Release 20-2 announcing that it will provide relief from late filing and late payment penalties for periods between March 30, 2020 through May 31, 2020 for taxpayers with meals tax return and payment obligations that were not eligible for the relief provided in an emergency regulation providing relief to such taxpayers with less than \$150,000 in liability in 2019. The relief applies only to penalties; interest will continue to accrue from the original due date. All returns and payments for the affected periods will be due June 20, 2020. The penalty waiver is also applicable for the same periods for all operators and intermediaries with room occupancy excise return and payment obligations. <a href="https://www.mass.gov/technical-information-release/tir-20-2-late-file-and-late-pay-penalty-relief-for-certain-business">https://www.mass.gov/technical-information-release/tir-20-2-late-file-and-late-pay-penalty-relief-for-certain-business</a></p>

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
Massachusetts	Income Tax	<p>In <a href="#">TIR 20-4</a>, the Department announced that returns and payments for the 2019 calendar year otherwise due on April 15, 2020 (including estimated payments due April 15 and June 15) are now due July 15, 2020. The July 15, 2020 due date applies to personal income tax, estate and trust income tax, and income tax due with a partnership composite return. It also applies to an April, 2020 tax installment owed by a personal income taxpayer with respect to deemed repatriated income.</p> <p>In addition, the Commissioner will waive late-file and late-pay penalties for corporate excise (including financial institution and insurance premiums excise) returns and payments due on April 15, 2020, when those returns and payments are filed and made by July 15, 2020. By law, interest will still accrue on any amounts not paid by April 15, 2020. The waiver of penalties likewise applies to S corporations and non-profits that file on a fiscal-year basis and have tax returns and payments due April 15, 2020.</p>
Michigan	Sales and Use and Withholding Tax	<p>On March 17, 2020 the Department of Treasury <a href="#">announced</a> that it would waive penalties and interest for the late payment of sales, use and withholding taxes or the late filing of associated returns due March 20, 2020. The waiver was effective for 30 days; therefore, any return or payment due on March 20, 2020 was to be submitted by April 20, 2020. The waiver was not available for accelerated sales and use tax filers.</p> <p>On April 14, 2020 the <a href="#">Department of Treasury announced</a> that business taxpayers scheduled to make sales, use and withholding tax payments for March and April or for the first quarter of 2020 can postpone filing and payment requirements until May 20, 2020. As such, payments due by April 20, 2020 (including payments originally due on March 20) can be extended through May 20, 2020 and Treasury will waive all penalties and interest. This second waiver likewise does not apply to accelerated sales, use, or withholding tax filers.</p>
Michigan	Income Tax	<p>The <a href="#">Department of Treasury</a> will extend the due date for all Michigan income tax returns and payments due between April 15, 2020 and July 30, 2020. For calendar and fiscal individual, fiduciary, and composite taxpayers that file state returns otherwise due between April 15, 2020 and before July 15, 2020, the return and payment of tax has been automatically extended to July 15, 2020. For calendar and fiscal corporate state income tax filers with returns otherwise due between April 30, 2020 and before July 31, 2020, the return and payment of tax has been automatically extended to July 31, 2020.</p> <p>For City of Detroit calendar and fiscal returns otherwise due between April 15, 2020 and before July 15, 2020, the return and payment of tax has been automatically <a href="#">extended</a> to July 15, 2020. City of Detroit calendar and fiscal filers, all estimated payments that were previously due between April 15, 2020 and July 15, 2020 are extended to July 15, 2020. City of Detroit employer 2020 quarterly or monthly withholding originally due on April 15 will now be due on May 15.</p> <p>For non-Detroit City income tax purposes, tax returns and payments due on April 15 or April 30 are <a href="#">extended</a> to July 15, 2020 or July 31, 2020. This extension does not apply to second quarter estimated payments.</p>
Minnesota	Personal Income Tax	<p>The Minnesota Department of Revenue has <a href="#">announced</a> that taxpayers filing their annual Minnesota Individual Income Tax return for tax year 2019 now have until Wednesday, July 15, 2020, to file and make their payments without any penalties or interest. This does not include estimated individual income tax payments due April 15, 2020 for the 2020 tax year.</p>
Minnesota	Indirect Tax	<p>The Minnesota Department of Revenue has noted that taxpayers may contact the Department if they cannot file or pay taxes on time due to COVID-19 and seek an abatement of penalties and interest for late filing or payment if reasonable cause is shown.  <a href="https://www.revenue.state.mn.us/our-response-covid-19">https://www.revenue.state.mn.us/our-response-covid-19</a> .</p>

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
		The Department of Revenue <u>has announced an additional 30-day grace period</u> for sales tax remittances due by those businesses subject to closure as ordered in Governor Walz's <u>Executive Order 20-04</u> (namely bars, restaurants, on-premise eating arrangements and certain other places of public accommodation). Affected businesses with monthly sales tax payments due on March 20, now have until May 20 to make payments, and businesses with monthly or quarterly payments due April 20, now have until May 20 to make that payments. Tax returns are still required to be filed. Additional relief beyond May 20 can be sought through the Department
Mississippi	Income Tax	The deadline to file and pay the 2019 individual and corporate income and franchise tax is extended until July 15, 2020. The first and second quarter estimated tax payment due dates are also extended until July 15, 2020. Withholding tax payments for the month of April are extended until May 15, 2020. <a href="https://twitter.com/MSDeptofRevenue/status/1258019177681608705/photo/1">https://twitter.com/MSDeptofRevenue/status/1258019177681608705/photo/1</a>
Missouri	Income Tax	The individual and corporate income tax filing and payment deadlines have been extended from April 15, 2020 until July 15, 2020. This payment relief applies to all individual income tax returns, income tax returns filed by C Corporations, and income tax returns filed by trusts or estates. The Department of Revenue will automatically provide this relief, so filers do not need to take any additional steps to qualify. The extension to July 15, 2020 also applies to estimated tax payments for the 2020 tax year that are due on April 15, 2020 and June 15, 2020. The Missouri Department of Revenue also announced that it is extending the deadline to file returns for Missouri partnership income (Form MO-1065) from April 15, 2020, to July 15, 2020 <a href="https://dor.mo.gov/news/newsitem/uuid/ad40f685-6b65-4df0-b376-c473bd50261e">https://dor.mo.gov/news/newsitem/uuid/ad40f685-6b65-4df0-b376-c473bd50261e</a>
Missouri: City of St. Louis and Kansas City	Earnings Tax	The City of St. Louis earnings tax filing deadline has been extended from April 15, 2020 to July 15, 2020. <a href="https://www.stlouis-mo.gov/government/departments/collector/news/city-of-st-louis-earnings-tax-filing-deadline-extended.cfm">https://www.stlouis-mo.gov/government/departments/collector/news/city-of-st-louis-earnings-tax-filing-deadline-extended.cfm</a>  The City of Kansas City, Missouri, is extending the 2019 Earnings Tax filing and payment deadline to July 15, 2020. <a href="https://www.kcmo.gov/Home/Components/News/News/277/16">https://www.kcmo.gov/Home/Components/News/News/277/16</a>
Montana	Personal Income Tax	The Montana Department of Revenue has extended the payment and filing deadlines for 2019 individual income tax returns until July 15, 2020. <a href="https://mtrevenue.gov/2020/03/20/2020-tax-deadline-extended/">https://mtrevenue.gov/2020/03/20/2020-tax-deadline-extended/</a>
Nebraska	Income	Income tax returns and payments due April 15, 2020 have been extended until July 15, 2020. This includes individual and business income tax returns and payments, related to Forms 1040N, 1041N, 1120N, for calendar year taxpayers. Fiscal year taxpayers are only included if their tax year end is January 31 and their filing deadline or due date happens to fall on April 15, 2020. This could include returns filed by partnerships (Form 1065N) S corporations (Form 1120SN) or financial institutions (Form 1120NF). The estimated payment due April 15, 2020 is now due July 15, 2020; and the estimated payment due June 15, 2020, remains due June 15, 2020. <a href="https://revenue.nebraska.gov/businesses/frequently-asked-questions-about-income-tax-due-date-extension">https://revenue.nebraska.gov/businesses/frequently-asked-questions-about-income-tax-due-date-extension</a>
New Hampshire	Various	The due date for filing Business Tax or Interest and Dividends Tax returns for 2019 remains unchanged. Under current law, taxpayers who have paid their tax in full by the return due date are entitled to an automatic 7-month extension of the time to file the New Hampshire Business Tax or Interest & Dividends Tax return. To provide relief to taxpayers required to file returns on April 15, 2020 who are unable to accurately calculate their tax year 2019 liability for purposes of qualifying for the automatic 7- month extension due to the current COVID-19 pandemic, the DRA will not assess any applicable interest or penalties against taxpayers who file their returns and pay any remaining balance due within the automatic 7-month extension, if by April 15, 2020 they have paid an amount no less than their total tax year 2018 tax liability.

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
		<p>The DRA will offer relief from applicable interest and penalties for certain qualifying Business Tax and Interest &amp; Dividends Tax taxpayers impacted by the COVID-19 pandemic who are unable to pay an amount due on April 15, 2020, provided that payment of any remaining unpaid balance is made by June 15, 2020. This relief is available for any Business Tax or Interest &amp; Dividends Tax return or extension payment due on April 15, 2020 as well as any Business Tax or Interest &amp; Dividends Tax quarterly estimated tax payment due on April 15, 2020. Interest and penalties will accrue without any relief on such payments that are not satisfied as of June 16, 2020. A taxpayer shall qualify for this additional payment relief as follows: (1) Business Tax taxpayers whose tax year 2018 total tax liability was \$50,000 or less. (2) Interest &amp; Dividends Tax taxpayers whose tax year 2018 total tax liability was \$10,000 or less.</p> <p><a href="https://www.revenue.nh.gov/tirs/documents/2020-001.pdf">https://www.revenue.nh.gov/tirs/documents/2020-001.pdf</a></p>
New Jersey	Property Tax	<p>Following recent legislation, Governor Murphy has issued an order authorizing the governing body of any municipality may adopt a resolution to extend property tax payments due May 1 to a date not later than June 1, 2020.</p>
New Jersey	Income	<p>The filing date for corporate, partnership, and individual taxpayers has been extended to July 15, 2020. Under recently-signed <a href="#">Senate Bill 2338</a>, the due date for payments of Gross Income Tax and Corporation Business Tax with an original due date of April 15, 2020 is extended to July 15, 2020. This extension applies to the first quarter estimated payment.</p> <p><a href="https://www.state.nj.us/treasury/taxation/covid19.shtml">https://www.state.nj.us/treasury/taxation/covid19.shtml</a></p>
New Mexico	Income Tax	<p>Personal, fiduciary, and corporate income tax returns, return payments, and estimated payments, with a filing or payment due date of April 15th <a href="#">are postponed</a> to July 15th, 2020. Personal, fiduciary, and corporate income estimated payments due between April 16th and July 14th, 2020 may be submitted without penalty no later than July 15th, 2020. However, interest will be due on estimated payments made after their original due date as the Secretary has no authority to waive interest otherwise due. 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. The Department has no authority to waive interest on withholding tax payments.</p>
New York	Indirect Tax	<p>On March 20, 2020, the Department of Taxation and Finance issued Notice N-20-1 announcing that the Department was authorized to abate late filing penalties and interest on all quarterly sales and use tax returns due March 20, 2020 under conditions and procedures specified in the Notice. The relief is not available to vendors required to file monthly returns or that are operating under the Promptax program. <a href="https://www.tax.ny.gov/pdf/notices/n20-1.pdf">https://www.tax.ny.gov/pdf/notices/n20-1.pdf</a></p>
New York	Income Tax	<p>New York State personal income tax and corporation tax returns originally due on April 15, 2020, have been extended to July 15, 2020. In addition, all related tax payments due on April 15, 2020 (including 2020 estimated payments) may be deferred to July 15, 2020, without penalties and interest, regardless of the amount owed. This extension applies to returns for individuals, fiduciaries (estate and trusts), and corporations taxable under Tax Law Articles 9, 9-A and 33. <a href="https://www.tax.ny.gov/pdf/notices/n20-2.pdf">https://www.tax.ny.gov/pdf/notices/n20-2.pdf</a></p>
New York City	Various	<p>The New York City Department of Finance (DOF) previously announced that the City will allow for a waiver of penalties for DOF-administered business and excise taxes due between March 16, 2020 and April 25, 2020.</p> <p>On May 22, 2020, the <a href="#">New York City Department of Finance announced</a> that it will allow for waivers of penalties for DOF-administered business and excise taxes due between April 26, 2020, and June 25, 2020. Taxpayers will not be subject to any late filing, late payment or underpayment penalties provided a return or extension and any taxes owed are filed by July 15, 2020. Interest will accrue at the appropriate underpayment rate on all tax payments received after the original due date. Means of requesting the penalty waivers are identified in the announcement.</p>

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
North Carolina	Various	<p>On March 23, 2020, the Department announced it would automatically extend the time to file North Carolina 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.</p> <p>For State income and franchise tax returns originally due on April 15, 2020, and now extended to July 15, 2020, the Department will not impose the penalty for failure to pay tax when due upon taxpayers if the tax is paid by July 15, 2020. Under a newly-enacted law, the Department will not charge interest from April 15, 2020 through July 15, 2020 on underpayments of individual income, corporate income, and franchise tax on tax returns due to be filed between April 15, 2020, through July 15, 2020. The relief also applies to estimated income tax payments due between the same dates. <a href="https://www.ncdor.gov/news/press-releases/2020/05/04/nc-department-revenue-will-waive-interest-under-new-law">https://www.ncdor.gov/news/press-releases/2020/05/04/nc-department-revenue-will-waive-interest-under-new-law</a></p> <p>On March 31, 2020, the Department of Revenue expanded its previous penalty waiver that applied to various types of returns and tax payments due between March 15 and March 31, 2020 to apply to all affected taxes and returns due between March 15 and July 15, 2020 if the return is filed or the tax is paid by July 15, 2020. This expanded waiver applies to sales and use tax, withholding tax, scrap tire disposal tax, white goods disposal tax, motor vehicle lease and subscription tax, solid waste disposal tax, 911 service charges, dry-cleaning solvent tax, primary forest products tax, freight car line companies, and various taxes administered by the Excise Tax Division. There is no interest waiver available for these other types of taxes.</p> <p><a href="https://files.nc.gov/ncdor/documents/files/2020-3-31-Important-Notice-COVID-4.pdf">https://files.nc.gov/ncdor/documents/files/2020-3-31-Important-Notice-COVID-4.pdf</a></p>
North Dakota	Income Tax	<p>North Dakota <a href="#">is aligned</a> with the IRS extension date. Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest. Fiscal year filers with an original or extended due date falling between April 1, 2020 and July 15, 2020 are likewise entitled to an extension of time to July 15, 2020 to make payments and file returns. The waiver of penalty and interest applies to all income taxes, which includes individuals (Form ND-1), corporations (Form 40), S-corporations (Form 60), partnerships (Form 58), and Fiduciaries (Form 38). The extension to pay taxes also applies to first and second quarter extension payments.</p>
Oklahoma	Income Tax	<p>The Oklahoma Tax Commission has announced that it will follow the federal guidance and will extend the deadline to pay Oklahoma personal and corporate income taxes that would be due April 15, 2020 to July 15, 2020. This includes income tax due from Tax Year 2019 and the first quarter payment for Tax Year 2020, both of which would normally be due on April 15, 2020.</p> <p>There is no extension of time to file income tax returns. Individual and other non-corporate tax filers can 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 deferral 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.</p> <p><a href="https://www.ok.gov/triton/modules/newsroom/newsroom_article.php?id=257&amp;article_id=56505">https://www.ok.gov/triton/modules/newsroom/newsroom_article.php?id=257&amp;article_id=56505</a></p>
Ohio	Income Tax	<p>The Department of Taxation <a href="#">announced</a> it will follow the IRS and extend the deadline to file and pay the state income tax until July 15, 2020. The filing extension, and waiver of penalty and interest, will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the Commissioner administer the municipal net profit tax through the state's centralized filing system. Individuals, estates, trusts and certain businesses making quarterly estimated income tax payments, have also been granted until July 15, 2020 to make the first and second quarterly payments (normally scheduled for April 15 and June 15).</p>
Oregon	Corporate Activity Tax	<p>Initial estimated payments for the new Corporate Activity Tax (CAT) are due April 30, 2020. While the due date has not changed, the Department of Revenue has revised which companies</p>

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
		<p>must make estimated CAT payments. Under the revised rule, only companies that anticipate having \$10,000 or more in annual CAT liability must make estimated payments. Previously, the threshold was companies anticipating over \$5,000 or more in annual CAT liability. Further, the Department has Revenue won't assess penalties for underestimated quarterly payments or for not making a quarterly payment, if businesses don't have the financial ability to make the estimated payment. Business must keep documentation showing their inability to make an estimated CAT payment.</p> <p><a href="https://www.oregon.gov/newsroom/Pages/NewsDetail.aspx?newsid=36514">https://www.oregon.gov/newsroom/Pages/NewsDetail.aspx?newsid=36514</a></p>
Oregon	Income Tax	<p>Any person, including fiscal year filers, with an Oregon income tax return or tax return payment due on or after April 1, 2020 and before July 15, 2020 is eligible for an extension of time to file and pay to July 15, 2020. "Person" includes any type of taxpayer, such as an individual, a trust, an estate, an S Corporation, a corporation, or any type of unincorporated business entity. Payments subject to relief include personal income tax, fiduciary income tax returns, and corporate income/excise tax returns and related payments for tax year 2019. Oregon did not extend the time to make estimated tax payments for 2020; the due date for the April 15 estimated payment remains April 15, 2020.</p> <p><a href="https://www.oregon.gov/dor/Documents/Director-Order-FAQ.pdf">https://www.oregon.gov/dor/Documents/Director-Order-FAQ.pdf</a></p>
Oregon: City of Portland	Business License Tax	<p>The City Revenue Division has extended 2019 Portland Business License Tax and Multnomah Business Income tax filing and payment due dates for returns due April 15 or May 15 (for C-Corps) to July 15, 2020. The due dates for Portland/Multnomah 2020 estimated tax payments are not extended.</p> <p><a href="https://www.portlandoregon.gov/revenue/article/757214">https://www.portlandoregon.gov/revenue/article/757214</a></p>
Pennsylvania	Accelerated Sales and Use Tax	<p>The Department of Revenue will waive penalties for businesses that are required to make accelerated sales and use tax prepayments by the deadline of March 20, 2020. For the April sales tax payments, the Department is waiving the AST prepayment and requiring businesses to simply remit the sales tax they collected in March.</p> <p><a href="https://www.revenue.pa.gov/Pages/AlertDetails.aspx">https://www.revenue.pa.gov/Pages/AlertDetails.aspx</a></p> <p>The Department of Revenue has issued <u>new guidance</u> that businesses that collect Pennsylvania sales tax will not have to make Accelerated Sales Tax (AST) prepayments in April, May or June. Businesses that normally have a monthly prepayment requirement will not be charged penalties for missing the prepayment deadline during this three-month period. Under this new scenario, the Department is asking businesses to simply remit the sales tax that they collected during the prior month. The due dates to remit sales tax will be April 20, May 20 and June 22, which follows the standard due dates for monthly filers who have no prepayment requirement.</p>
Pennsylvania	Income tax	<p>Recently signed legislation extends the deadline to July 15, 2020 for declarations of estimated personal income tax; extends the deadline to July 15, 2020 for payments of estimated personal income tax; extends the deadline to July 15, 2020 for the filing of informational returns related to Pennsylvania S corporations and partnerships (Form PA-20S/PA-65), and estates and trusts (Form PA-41); extends the filing date by three months for certain information returns (1099-R, 1099-MISC, and W2-G).</p> <p>For corporations, the due date for Pennsylvania returns and payments normally due on May 15 is now August 14, 2020. <a href="https://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=309">https://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=309</a></p>
Pennsylvania	Property Tax	<p>Governor Tom Wolf on April 20 signed <a href="#">Senate Bill 841</a> authorizing local governments, by a majority vote of the governing body, to waive any late fee or penalty on any property tax due by December 31, 2020, provided the tax is paid in full by December 31.</p>
Pennsylvania: City of Philadelphia	Various	<p>On April 24, 2020, the Philadelphia Department of Revenue issued a <u>revised policy statement</u> announcing that the due date for 2020 Real Estate Property Tax payments has been extended to June 15, 2020. The original due date was March 31, and an earlier announcement extended the date through April 30.</p>

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
		The City of Philadelphia Department of Revenue will honor the federal extensions granted to businesses from the IRS for filing and payments until July 15, 2020 for the Business Income and Receipts Tax and the Net Profits Tax. This policy includes estimated payments. No action is required from businesses to take advantage of this extension policy in Philadelphia.
Pennsylvania: City of Philadelphia	Other	The City of <a href="#">Philadelphia Department of Revenue announced</a> that businesses ordered to close beginning March 17, 2020 as a result of safety measures enacted by the Mayor of Philadelphia are not subject to the Use & Occupancy (U&O) Tax during the period that access to their place of business is restricted. When filing, taxpayers should record the period during which they are unable to occupy the premises as a “Non-taxable Exempt Amount.”
Puerto Rico	Sales and Use Tax	<p>On March 24, 2020 the Department of Revenue issued additional guidance providing that sales and use tax returns for the periods of February-May will be extended as follows:</p> <ul style="list-style-type: none"> <li>• February until April 20, 2020</li> <li>• March until May 20, 2020</li> <li>• April until June 22, 2020</li> <li>• May until July 20, 2020</li> </ul> <p>The Department has determined that it will not impose penalties for non-compliance with the biweekly sales and use tax payments for the months of March, April, May, and June 2020, as long as the total of the sales and use tax owed for these months is paid in full with the filing of the monthly sales and use tax return for the periods.</p> <p><a href="https://assets.kpmg/content/dam/kpmg/us/pdf/2020/03/tnf-puerto-rico-march26-2020.pdf">https://assets.kpmg/content/dam/kpmg/us/pdf/2020/03/tnf-puerto-rico-march26-2020.pdf</a></p>
Rhode Island	Various	The Rhode Island Department of Revenue has extended the time to file numerous returns and pay taxes normally due April 15, 2020 to July 15, 2020. The Department has listed out all the forms and tax types to which the relief applies, which include, but are not limited to, personal income, corporate income, personal property, fiduciary, bank excise, and insurance gross premiums. The extension also applies to various types of estimated tax payments due April 15, 2020 and June 15, 2020. See the advisories for a list of the tax payments and returns extended. <a href="http://www.tax.ri.gov/Advisory/ADV_2020_11.pdf">http://www.tax.ri.gov/Advisory/ADV_2020_11.pdf</a> <a href="http://www.tax.ri.gov/Advisory/ADV_2020_21.pdf">http://www.tax.ri.gov/Advisory/ADV_2020_21.pdf</a>
South Carolina	Various	The Department of Revenue has <a href="#">announced</a> that tax returns and payments due April 1 – June 1 will now be due June 1, 2020. Penalty and interest will not be charged if payment is made by June 1. This includes Sales and Use Tax, Admissions Tax, Withholding Tax, and other taxes filed and paid with the SCDOR. The SCDOR is automatically applying this tax relief for all applicable returns and payments; additional action is not needed.
South Carolina	Income	All taxpayers that have an income tax, franchise tax, or corporate license fee filing or payment deadline (originally or pursuant to a valid extension) due between April 1, 2020 and July 15, 2020 have additional time to file through July 15, 2020. Individuals, corporations, partnerships, banks, savings and loans, utilities, trusts and estates, and tax-exempt organizations qualify for the additional time. The taxpayer may be a calendar year or fiscal year taxpayer. A taxpayer that has a quarterly estimated tax payment due on or after April 1, 2020, and before July 15, 2020, may make the payment by July 15, 2020, without penalty. <a href="https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-8.pdf">https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-8.pdf</a>
South Dakota	Bank Franchise Tax	Bank Franchise Tax returns must be filed and paid within 15 days after the taxpayer’s federal income tax return is due. For taxpayers with a federal due date extended to July 15, 2020, the bank franchise tax return due date is automatically extended to July 30, 2020. <a href="https://dor.sd.gov/covid-19-faq/">https://dor.sd.gov/covid-19-faq/</a>
Tennessee	Franchise and Excise Tax and	The Tennessee Department of Revenue has extended the due date for filing and paying franchise and excise tax from April 15, 2020 to July 15, 2020. This includes any quarterly estimated payments originally due on April 15, 2020. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged. The Department has

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
	Hall Income Tax	also extended the time to pay the Hall Income Tax from April 15, 2020 to July 15, 2020. <a href="https://www.tn.gov/content/dam/tn/revenue/documents/notices/fae/20-05fe.pdf">https://www.tn.gov/content/dam/tn/revenue/documents/notices/fae/20-05fe.pdf</a> <a href="https://www.tn.gov/content/dam/tn/revenue/documents/notices/income/20-06income.pdf">https://www.tn.gov/content/dam/tn/revenue/documents/notices/income/20-06income.pdf</a>
Tennessee	Business Tax	The Tennessee Department of Revenue has extended the due date for filing and paying the state and local business tax from April 15, 2020 to June 15, 2020. <a href="https://www.tn.gov/content/dam/tn/revenue/documents/notices/business/bus20-07.pdf">https://www.tn.gov/content/dam/tn/revenue/documents/notices/business/bus20-07.pdf</a>
Texas	Motor Vehicle Tax	To accommodate an extension of the time allowed to register and title certain vehicle purchases, the Comptroller is providing an <u>extension</u> of up to 90 days from the original due date for payment of the motor vehicle tax on such purchases. Late penalties will apply upon expiration of the extension. The extension does not apply to seller-financed vehicle sales for which the tax is paid directly to the Comptroller, as opposed to a county assessor-collector.
Texas	Indirect Tax	The Comptroller on March 24, 2020 <u>issued a release</u> announcing potential relief to taxpayers that were unable to remit the full amount of sales taxes collected in February that were due to state on March 20, 2020. Taxpayers in this situation may be afforded a short-term payment agreement and, in most instances, a waiver of penalties and interest on unpaid amounts. Affected taxpayers should contact the Enforcement Hotline at 800-252-8880 to discuss options.
Texas	Franchise Tax	The due date for filing 2020 franchise tax reports has been extended to July 15, 2020. <a href="https://comptroller.texas.gov/taxes/franchise/filing-extensions.php">https://comptroller.texas.gov/taxes/franchise/filing-extensions.php</a>
Utah	Income Tax	An emergency rule waiving interest and penalties for late filed 2019 tax returns and payments of Corporations and Pass through entities such as LLCs, has been promulgated. To receive this adjustment, these returns and payments have to be filed no later than July 15, 2020. The Commission also confirmed that by Utah statute, individuals will have the same time to file and pay their 2019 taxes as provided by the IRS, which is also July 15, 2020. <a href="https://tax.utah.gov/commission/releases/2020-03-26-release.pdf">https://tax.utah.gov/commission/releases/2020-03-26-release.pdf</a>
Vermont	Income	The Vermont income tax filing due dates for the personal income tax, homestead declaration and property tax credit claims, corporate income tax and fiduciary income tax returns due April 15, 2020 has been extended until July 15, 2020. The time for payment has also been extended to July 15, 2020. The Vermont Department of Taxes previously announced relief for estimated income taxes due April 15, 2020, so long as they were paid by July 15, 2020. On May 19, the Department extended this relief for any tax year 2020 estimated income tax payments due between April 15 and before July 15 to be payable by July 15 without any penalty or interest. <a href="https://tax.vermont.gov/press-release/Guidance-for-Second-Quarter-Estimated-Income-Tax-Due-Dates">https://tax.vermont.gov/press-release/Guidance-for-Second-Quarter-Estimated-Income-Tax-Due-Dates</a>
Vermont	Indirect	Businesses that are unable to meet the March 25 and April 25 filing deadlines for meals and rooms and sales and use tax will not be charged any penalty or interest for late submissions. The extension applies to any estimated tax payments for 2020 that were due for these tax types on April 15, 2020. <a href="https://tax.vermont.gov/coronavirus">https://tax.vermont.gov/coronavirus</a>
Virginia	Indirect Tax	On April 24, Governor Northam <u>signed HB 29</u> which waives Interest for the late payment on any sales tax payment originally due March 20, 2020 for which a waiver of a late filing penalty was granted by the Department of Taxation, provided that such payment is submitted to the Department by April 20, 2020. See also <a href="#">Tax Bulletin 20-5</a>
Virginia	Income Tax	On April 27, 2020, the Department of Taxation issued <a href="#">Tax Bulletin 20-5</a> announcing that any income tax payments due during the period of April 1, 2020 to June 1, 2020 may be deferred until June 1, 2020 without the assessment of any late filing penalty or interest. The extension applies to individual, corporate and fiduciary income taxes as well as any estimated income tax payments due during this period. The Department is not extending time to file returns. While the interest waiver and the payment extension do apply to the amount of income tax paid with a composite return, this relief does not apply to nonresident withholding tax.

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
Washington	B&O Tax Indirect Tax	Businesses that are unable to file their monthly, quarterly, or annual returns may be eligible for relief. The Quarter 1 2020 return is extended to June 30, 2020 and the annual 2019 return is now due on June 15, 2020. Monthly filers may request an extension for paying tax returns by ending a secure email in your <a href="#">My DOR account</a> or by calling Revenue's customer service at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m. The Department currently has the authority to waive interest through April 17, 2020.  <a href="https://www.governor.wa.gov/issues/issues/covid-19-resources/covid-19-resources-businesses-and-workers?utm_medium=email&amp;utm_source=govdelivery">https://www.governor.wa.gov/issues/issues/covid-19-resources/covid-19-resources-businesses-and-workers?utm_medium=email&amp;utm_source=govdelivery</a>
Washington: City of Seattle	B&O Tax	Effective immediately, the department of Finance and Administrative Services (FAS) will defer business and occupation (B&O) tax collections for eligible business owners, allowing small business owners increased flexibility during a period of financial duress caused by the COVID-19 outbreak. Eligible businesses include those that have annual taxable income of \$5 million or less and currently pay City taxes on a quarterly basis. These 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. <a href="https://durkan.seattle.gov/2020/03/following-outreach-to-small-business-owners-mayor-durkan-announces-initial-recovery-package-to-ease-financial-impacts-of-covid-19-outbreak/">https://durkan.seattle.gov/2020/03/following-outreach-to-small-business-owners-mayor-durkan-announces-initial-recovery-package-to-ease-financial-impacts-of-covid-19-outbreak/</a>
West Virginia	Income Tax	The deadline for filing 2019 annual income tax returns for individuals, fiduciaries, trusts, or estates and corporations has been extended from April 15, 2020 to July 15, 2020. This relief also extends to estimated tax payments for tax year 2020 that are due between April 15, 2020 and June 15, 2020 for individuals, fiduciaries, trusts or estates, corporations, and pass-thru entities. Fiscal-year filers with 2019 returns due on April 15, 2020, whether that is the original due date or the due date on extension, will be allowed an extension to file and pay to July 15, 2020.  <a href="https://tax.wv.gov/Documents/AdministrativeNotices/2020/AdministrativeNotice.2020-16.pdf">https://tax.wv.gov/Documents/AdministrativeNotices/2020/AdministrativeNotice.2020-16.pdf</a>
West Virginia	Property Tax	Governor Jim Justice announced in a press conference that he will be waiving all interest and penalties on property tax filings until Friday, May 1, 2020.  <a href="https://tax.wv.gov/Documents/Publications/Covid19Response/ExecutiveOrder.13-20.Covid19Response.pdf">https://tax.wv.gov/Documents/Publications/Covid19Response/ExecutiveOrder.13-20.Covid19Response.pdf</a>
Wisconsin	Indirect Tax	Taxpayers may request a one-month extension to file an excise tax return (motor fuel, alcohol and tobacco) and/or a sales and use tax return. Request an extension before the unextended due date of the return through My Tax Account or by emailing <a href="mailto:DORExciseTaxpayerAssistance@wisconsin.gov">DORExciseTaxpayerAssistance@wisconsin.gov</a> . The email request must include the taxpayer's name, address, identification number, and the reporting period for which the extension is requested. There is not an extension of time to pay excise taxes to the department. Interest will be imposed during the one-month extension period at a rate of one percent.  <a href="https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtendedCOVID.pdf">https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtendedCOVID.pdf</a>
Wisconsin	Income Tax	The Department of Revenue will follow the federal extensions of time to file and pay 2019 income taxes to July 15, 2020 for various types of returns including individual income, fiduciary income, partnership, composite, corporate income, exempt corporation, exempt trusts, and tax option (S) corporations. There will be no interest or penalties imposed for the period of April 15, 2020 to July 15, 2020. The due date for any estimated tax payments and partnership withholding payments due between April 15, 2020 and July 15, 2020 is likewise extended to July 15, 2020.  <a href="https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtendedCOVID.pdf">https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtendedCOVID.pdf</a>
Wisconsin	Indirect	The Department of Revenue on March 27 <a href="#">issued a release</a> indicating that small businesses can immediately request an extension to file the sales tax return due March 31 on April 30 and to extend the April 30 return to June 1, 2020. According to email correspondence with the Department, it is using the definition of "small business" in state law which defines a small

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
		<p>business as "a business entity, including its affiliates, which is independently owned and operated and not dominant in its field, and which employs 25 or fewer full-time employees or which has gross annual sales of less than \$5,000,000." The extension applies only to return filing; interest will begin to accrue on the original due date at 12% annually unless the legislature changes the current law. The extension request may be emailed to <a href="mailto:DORRegistration@wisconsin.gov">DORRegistration@wisconsin.gov</a>. In addition, the Department has reduced the interest rate for unpaid balances on sales and use tax returns due March 31 and April 30, 2020. Requests to reduce the rate on any billings for those two months should be sent to <a href="mailto:DORTOBReturnAdjustment@wisconsin.gov">DORTOBReturnAdjustment@wisconsin.gov</a>. The Department also <u>issued guidance</u> on changes in various compliance, audit and enforcement procedures.</p>

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