



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

Current as of April 8, 2020 6:00 pm eastern

**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 due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers. The state income tax filing due date is also extended from April 15, 2020, to July 15, 2020. 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	In anticipation of the signing of SB 241, the Department of Revenue announced that it is extending the due date for tax returns and payments due on March 31, 2020 to July 15, 2020. This extension applies to all taxes, except Oil and Gas Production taxes, and applies to both return filing and payment. If signed, SB 241 would extend the filing and payment date for all

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
		<p>taxes, other than Oil and Gas Production Taxes, due between April 10, 2020 (or the signing date if sooner) and July 14, 2020. Penalty or interest will not be assessed if returns and payments are received for the affected periods on or before July 15, 2020. The extension applies to all returns, including information reports and amended returns. Annual license renewal deadlines for Alcoholic Beverages, Fisheries, Mining, Motor Fuel, and Tobacco tax programs are not extended under this Act; however, any associated license fees can be paid on or before July 15, 2020 without penalty or interest.</p> <p><a href="http://tax.alaska.gov/programs/documentviewer/viewer.aspx?159n">http://tax.alaska.gov/programs/documentviewer/viewer.aspx?159n</a></p>
Arizona	Income Tax	<p>On March 20, 2020, the Department of Revenue announced that it was moving the deadline for filing and paying state income tax 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. 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.</p> <p><a href="https://azdor.gov/news-events-notices/news/ador-extends-income-tax-deadline-july-15-2020">https://azdor.gov/news-events-notices/news/ador-extends-income-tax-deadline-july-15-2020</a></p>
Arkansas	Personal Income Tax	<p>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.</p> <p><a href="https://www.dfa.arkansas.gov/news/details/covid-19-dfa-frequently-asked-questions">https://www.dfa.arkansas.gov/news/details/covid-19-dfa-frequently-asked-questions</a></p>
California	Income Tax	<p>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.</p> <p>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></p>
California	Indirect Tax	<p>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.</p> <p>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.</p>
California	Indirect Tax	<p>On April 2, 2020, the CDTFA announced <a href="#">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.</p>

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
California	Property Tax	Property Tax – On April 4, 2020, the state Association of Counties and Association of County Treasurers and Tax Collectors <u>released a statement</u> 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, including international corporations and out-of-state landlords, still need to pay on time to avoid penalties.
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>
Colorado	Income Tax	The income tax payment deadline has been <u>extended</u> for all Colorado taxpayers by 90 days until July 15, 2020. All income tax returns that were required to be filed by April 15, 2020 are granted automatic 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	On April 2, 2020 the Governor of Colorado issued <u>an order suspending</u> 2020 filing deadlines for business personal property, taxable natural resource property, and taxable oil and gas property. The filing deadlines have been extended from April 15, 2020 to June 15, 2020.
Connecticut	Income Tax	Effective immediately, the filing and payment deadlines for certain annual business tax returns due on or after March 15, 2020, and before June 1, 2020, are extended by at least 30 days. The impacted returns and the associated filing dates and payment deadlines are set forth below: <ol style="list-style-type: none"> <li>1. 2019 Form CT-1065/CT-1120 SI Connecticut Pass-Through Entity Tax Return: Filing date extended to April 15, 2020; payment deadline extended to June 15, 2020</li> <li>2. 2019 Form CT-990T Connecticut Unrelated Business Income Tax Return: Filing date extended to June 15, 2020; payment deadline extended to June 15, 2020</li> <li>3. 2019 Form CT-1120 and CT-1120CU Connecticut Corporation Business Return: Filing date extended to June 15, 2020; payment deadline extended to June 15, 2020</li> </ol>

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
		<p>There is no extension of time to pay estimated payments of corporation business tax, unrelated business income tax, and pass-through entity tax due between March 15, 2020, and June 1, 2020. The extension applies to fiscal year filers with an original (not extended) due date between March 15, 2020 and June 1, 2020.</p> <p>2019 Forms CT-1040, CT-1040NR/PY and CT1041 are extended to July 15, 2020. The deadline to remit first and second quarter estimated individual income tax payments for taxable year 2020 has been extended to July 15, 2020.</p> <p><a href="https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ">https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ</a></p>
Connecticut	Individual Income Tax/Gift Tax	<p>The Department of Revenue Services has announced that it is extending the filing and payment deadlines for personal income tax returns to July 15, 2020. The Department will also extend the filing date for gift tax returns on Form CT-706/709 due on April 15, 2020 until July 15, 2020. <a href="https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ">https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ</a></p>
Connecticut	Indirect	<p>The Department of Revenue Services <u>announced</u> 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.</p>
Delaware	Income	<p>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></p>
Delaware	Unclaimed Property	<p>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.</p> <p>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></p>
DC	Indirect Tax	<p>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></p>
DC	Income Tax	<p>The deadline for taxpayers to file and pay their 2019 District of Columbia individual and fiduciary income tax returns (D-40, D-41, and D-40B), partnership tax returns (D-65), and franchise tax returns (D-20, D-30) is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file and pay from the original deadline of April 15, 2020. <a href="https://mayor.dc.gov/release/mayor-bowser-and-chief-financial-officer-dewitt-announce-2019-tax-filings-and-payment">https://mayor.dc.gov/release/mayor-bowser-and-chief-financial-officer-dewitt-announce-2019-tax-filings-and-payment</a></p>
DC	Property Tax	<p>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</p>

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
		<p>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.</p> <p><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></p>
Florida	Property Tax	<p>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</p>
Georgia	Income Tax	<p>The Georgia Department of Revenue is automatically extending the 2019 income tax filing and payment deadline to July 15, 2020. This also includes state estimated income tax payments due on April 15, 2020 for the taxpayer’s 2020 taxable year. The extension applies to the net worth tax that is included on certain income tax returns. Fiscal year returns due April 15, 2020 are likewise extended until July 15, 2020. Vehicle registrations that expire between March 16, 2020 and May 14, 2020 are being extended through May 15, 2020.</p> <p><a href="https://dor.georgia.gov/press-releases/2020-03-25/georgia-income-tax-and-tag-renewal-deadlines-extended">https://dor.georgia.gov/press-releases/2020-03-25/georgia-income-tax-and-tag-renewal-deadlines-extended</a></p>
Hawaii	Income Tax	<p>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.</p> <p><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></p>
Idaho	Income	<p>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.</p> <p><a href="https://tax.idaho.gov/n-feed.cfm?idd=4313">https://tax.idaho.gov/n-feed.cfm?idd=4313</a></p>
Illinois	Indirect Tax	<p>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.</p> <p><a href="https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-23.pdf">https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-23.pdf</a></p>
Illinois	Income Tax	<p>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 June 15, 2020.</p> <p><a href="https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-24.pdf">https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-24.pdf</a></p>



Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
Illinois: City of Chicago	Various	Per <a href="#">an announcement</a> by Mayor Lightfoot, the City will extend the tax payment due dates for various taxes (bottled water tax, checkout bag tax, amusement tax, hotel accommodation tax, restaurant tax, parking tax) until April 30, 2020.
Indiana	Income Tax	Individual Indiana tax returns and payments, along with estimated payments originally due by April 15, 2020 are now due on or before July 15, 2020. Indiana 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 returns and payments originally due on May 15, 2020, are now due on August 17, 2020. <a href="https://calendar.in.gov/site/dor/event/dor-announces-filing-and-payment-extensions">https://calendar.in.gov/site/dor/event/dor-announces-filing-and-payment-extensions</a>
Iowa	Various	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 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-extend-filing-and-payment-deadline-income-tax-and-other-tax-types">https://tax.iowa.gov/iowa-extend-filing-and-payment-deadline-income-tax-and-other-tax-types</a> ; <a href="https://tax.iowa.gov/sites/default/files/2020-03/DirectorExtensionOrderCOVID-19_2020-01.pdf">https://tax.iowa.gov/sites/default/files/2020-03/DirectorExtensionOrderCOVID-19_2020-01.pdf</a>
Iowa	Property	On April 2, 2020, the <a href="#">Governor of Iowa issued an additional order</a> 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.]
Kansas	Various	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.  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>
Kentucky	Income Tax	Kentucky income tax return filings currently due on April 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 for individual, corporate, limited liability, fiduciary and pass-through filers, shall now be due July 15, 2020. <a href="https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx">https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx</a>
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>

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
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	Indirect Tax	The Department of Revenue <a href="#">announced</a> that the February filing and payment date for sales and certain excise taxes due on March 20, 2020 is extended to May 20, 2020. No extension request is necessary, and penalties will be waived and interest compromised if the return and payment are received by May 20. Taxpayers may not use the online filing system to take advantage of the extension. The extension applies to most sales and excise taxes administered by the Department.
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.
Maine	Income Tax	The filing deadline of April 15, 2020 for 2019 Maine income and franchise tax returns is automatically extended to July 15, 2020. This includes Form 1040ME (Maine Individual Income Tax Return), Form 1041ME (Maine Income Tax Return for Estates and Trusts), Form 1120ME (Maine Corporate Income Tax Return), and Form 1120B-ME (Maine Franchise Tax Return). The payment deadlines have also been extended to July 15, 2020 for estimated payments due April 15, 2020. <a href="https://www.maine.gov/revenue/publications/alerts/2020/ta_mar2020_vol30_iss4.pdf">https://www.maine.gov/revenue/publications/alerts/2020/ta_mar2020_vol30_iss4.pdf</a>
Maryland	Income Tax	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.
Maryland	Various	Comptroller Peter Franchot announced he will extend business-related tax filing deadlines to assist businesses affected by the economic impact of the coronavirus until June 1, 2020. The June 1 extension applies to certain business returns with due dates during the months of March, April and May 2020 for businesses filing sales and use tax, withholding tax, and admissions and amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee and bay restoration fee returns. Business taxpayers who file and pay by the extended due date will receive a waiver of interest and penalties, according to the announcement. Taxpayers may contact a dedicated email address at <a href="mailto:taxpayerrelief@marylandtaxes.gov">taxpayerrelief@marylandtaxes.gov</a> with questions. <a href="https://content.govdelivery.com/bulletins/gd/MDCOMP-28094ba?wgt_ref=MDCOMP_WIDGET_C7">https://content.govdelivery.com/bulletins/gd/MDCOMP-28094ba?wgt_ref=MDCOMP_WIDGET_C7</a>  <b>The Comptroller has issued a news release indicating that 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. The payments will be due by June 1, 2020.</b> <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>
Massachusetts	Indirect Tax	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

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
		<p>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>
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	Indirect Tax	<p>On March 17, 2020 the Department of Treasury <a href="#">announced</a> that it will be waiving penalties and interest for the late payment of tax or the late filing of a sales and use tax return due March 20, 2020. The waiver is effective for 30 days; therefore, any return or payment currently due on March 20, 2020 may be submitted to the Department without penalty or interest through April 20, 2020. The waiver is not available for accelerated sales and use tax filers.</p>
Michigan	Income Tax	<p>An <a href="#">Executive Order</a> has been issued extending the time to file and pay taxes associated with an annual state income tax return otherwise due on April 15, 2020 to July 15, 2020 and an annual income tax return due April 30, 2020 to July 31, 2020. The deadline to pay estimated state income taxes that would otherwise be due on April 15, 2020 is extended to July 15, 2020. A corresponding extension applies to annual City income tax returns and payments due on April 15 or April 30.</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> <p>On March 18, 2019, the Minnesota Department of Revenue issued a notice providing that certain taxpayers that are subject to closure under Executive Order 20-04 (specifically bars,</p>



Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
		<p>restaurants, and other places of public accommodation) will be granted a 30-day sales and use tax grace period. Affected businesses with sales and use tax payments due on March 20, 2020, will now have until April 20, 2020 to make such payment. The business may request additional relief from penalties and interest if reasonable cause is shown that an extension beyond April 20 is required. <a href="https://www.revenue.state.mn.us/sales-and-use-tax">https://www.revenue.state.mn.us/sales-and-use-tax</a>; <a href="https://mn.gov/governor/assets/2020_03_16_EO_20_04_Bars_Restaurants_tcm1055-423380.pdf">https://mn.gov/governor/assets/2020_03_16_EO_20_04_Bars_Restaurants_tcm1055-423380.pdf</a></p>
Mississippi	Income Tax	<p>The deadline to file and pay the 2019 individual and corporate income tax is extended until May 15, 2020. The first quarter estimated tax payment is also extended until May 15, 2020. Withholding tax payments for the month of April are extended until May 15, 2020. <a href="https://www.dor.ms.gov/Pages/Extensions-for-the-COVID—19-Pandemic.aspx">https://www.dor.ms.gov/Pages/Extensions-for-the-COVID—19-Pandemic.aspx</a></p>
Missouri	Income Tax	<p>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. This relief for individuals and corporations will also include estimated tax payments for tax year 2020 that are due on April 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></p>
Missouri: City of St. Louis and Kansas City	Earnings Tax	<p>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></p> <p>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></p>
Montana	Personal Income Tax	<p>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></p>
New Hampshire	Various	<p>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 &amp; 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.</p> <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. <a href="https://www.revenue.nh.gov/tirs/documents/2020-001.pdf">https://www.revenue.nh.gov/tirs/documents/2020-001.pdf</a></p>

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
New Jersey	Income	New Jersey <a href="#">announced</a> the filing date for corporate taxpayers and individual taxpayers will be extended to July 15, 2020.
New Mexico	Income Tax	The Taxation and Revenue Department will not impose late-filing or late-payment penalties for New Mexico corporate and personal, and fiduciary income tax returns and payments due between April 15, 2020 and July 15, 2020 that are paid or submitted by July 15, 2020. 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. <a href="http://www.tax.newmexico.gov/legislative-session-summary-bulletins.aspx">http://www.tax.newmexico.gov/legislative-session-summary-bulletins.aspx</a> (see "B-100.35 Tax Relief for COVID-19 (Extension)")
New York	Indirect Tax	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>
New York	Income Tax	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>
New York City	Various	The New York City Department of Finance (DOF) has 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. Taxpayers must request a penalty waiver on the late-filed extension or return, or in a separate request. Interest will not be waived. All paper filings subject to the announcement should be marked COVID-19 on the top center of the first page. <a href="https://www1.nyc.gov/assets/finance/downloads/pdf/fm/2020/fm-20-2.pdf">https://www1.nyc.gov/assets/finance/downloads/pdf/fm/2020/fm-20-2.pdf</a>
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. The Secretary is not authorized to waive interest. <a href="https://www.ncdor.gov/news/press-releases/2020/03/21/tax-filing-deadline-extended-july-15">https://www.ncdor.gov/news/press-releases/2020/03/21/tax-filing-deadline-extended-july-15</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.</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	North Dakota is aligned with the IRS extension date. Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest. The waiver of penalty

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
		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). <a href="https://www.nd.gov/tax/covid-19-tax-guidance/">https://www.nd.gov/tax/covid-19-tax-guidance/</a>
Oklahoma	Income Tax	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. 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 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. <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>
Ohio	Income Tax	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).
Oregon	Corporate Activity Tax	Initial quarterly payments for the new Corporate Activity Tax (CAT) are due April 30, 2020. The Department of Revenue has stated that because the pandemic may affect commercial activity and make it difficult for businesses to estimate their first payment, it will not assess underpayment penalties to taxpayers making a good faith effort to estimate their first quarter payments. <a href="https://www.oregon.gov/dor/Documents/Director-Order-QA.pdf">https://www.oregon.gov/dor/Documents/Director-Order-QA.pdf</a>
Oregon	Income Tax	Any person, including fiscal year filers, with an Oregon income tax return or tax return payment due on April 15, 2020 or May 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, 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 these payments remains April 15, 2020. <a href="https://www.oregon.gov/dor/Documents/Director-Order-QA.pdf">https://www.oregon.gov/dor/Documents/Director-Order-QA.pdf</a>
Oregon: City of Portland	Business License Tax	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. <a href="https://www.portlandoregon.gov/revenue/article/757214">https://www.portlandoregon.gov/revenue/article/757214</a>
Pennsylvania	Accelerated Sales and Use Tax	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. <a href="https://www.revenue.pa.gov/Pages/AlertDetails.aspx">https://www.revenue.pa.gov/Pages/AlertDetails.aspx</a>
Pennsylvania	Personal Income Tax	The Department of Revenue will extend the deadline for taxpayers to file their 2019 Pennsylvania personal income tax returns to July 15, 2020. The Department will also waive penalties and interest on 2019 personal income tax payments through the new deadline of July 15, 2020. This extension applies to both final 2019 tax returns and payments and the estimated payments for the first and second quarters of 2020. <a href="https://www.revenue.pa.gov/Pages/COVID19.aspx#PITDeadline">https://www.revenue.pa.gov/Pages/COVID19.aspx#PITDeadline</a>

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
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>The due date for corporations with Pennsylvania returns and payments due on May 15 is now August 14. There is no extension for the June 15 estimated payment due date for corporations. <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: City of Philadelphia	Various	<p>The due date for 2020 real estate taxes has been extended from March 31, 2020 to April 30, 2020. 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. <a href="https://www.phila.gov/2020-03-23-city-of-philadelphia-extends-property-business-tax-deadlines/">https://www.phila.gov/2020-03-23-city-of-philadelphia-extends-property-business-tax-deadlines/</a></p>
Pennsylvania: City of Philadelphia	Other	<p>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 &amp; Occupancy (U&amp;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.”</p>
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	<p>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 estimated income tax payments due April 15, 2020. <a href="http://www.tax.ri.gov/Advisory/ADV_2020_11.pdf">http://www.tax.ri.gov/Advisory/ADV_2020_11.pdf</a></p>
South Carolina	Various	<p>The Department of Revenue has announced 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 South Carolina Individual Income Taxes, Corporate Income Taxes, Sales and Use Tax, Admissions Tax, and other taxes filed and paid with the SCDOR. The SCDOR is automatically applying this tax relief for all applicable returns and payments; you don't need to take any additional action.</p> <p>Returns filed electronically by impacted taxpayers through MyDORWAY do not require any action to qualify for this relief. Taxpayers filing by mail should write “CORONAVIRUS” or “COVID-19” at the top of any paper return relying on this relief or complete the “disaster area” check box if one is provided on the return. <a href="https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-3.pdf">https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-3.pdf</a></p>

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
South Carolina	Income	The South Carolina Department of Revenue is aligning with the IRS and extending the Income Tax filing and payment due date from April 15, 2020 to July 15, 2020. Accordingly, the Department is extending tax relief for South Carolina 2019 income tax returns (e.g., individual, C corporation, trust returns) originally due April 15, 2020, to provide the same relief granted by the Internal Revenue Service. <sup>1</sup> As a result, taxpayers will have until July 15, 2020 to file South Carolina income tax returns and pay income taxes due. This also includes quarterly estimated payments due on April 15, 2020. Interest or penalties related to this tax relief will be waived. <a href="https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-4.pdf">https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-4.pdf</a>
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 Hall Income Tax	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 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 extension 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 <a href="#">issued a release</a> 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. This extension also applies to the April 15 estimated tax payment. The June 15 estimated tax payment due date is not extended. <a href="https://tax.vermont.gov/coronavirus">https://tax.vermont.gov/coronavirus</a>



Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
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 March 19, 2020, the Tax Commissioner issue <a href="#">Tax Bulletin 20-3</a> announcing that Virginia Tax will consider a request from sales tax dealers to extend the due date for filing and payment of the February 2020 sales tax return due on March 20. If approved, the filing and payment date will be extended to April 20, 2020 and penalties would be waived. Interest will not be abated.
Virginia	Income Tax	On March 20, 2020, the Department of Taxation issued <a href="#">Tax Bulletin 20-4</a> announcing that any income tax payments due during the period April 1, 2020 to June 1, 2020 may be deferred until June 1, 2020 without the assessment of any late filing payment. Interest will continue to accrue during the period of any deferral, and failure to make a complete payment by June 1 will result in late filing penalties being assessed from the original due date. 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.
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.  <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.

Jurisdiction	Tax Type	State Guidance on Extended Filing or Payment Dates
		<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 the first income/franchise tax payment that is due April 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 <u>issued a release</u> 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 DoR, it is using the definition of "small business" in state law which defines a small 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 DoR 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 DoR also <u>issued guidance</u> on changes in various compliance, audit and enforcement procedures.

## Contact us

**Harley Duncan**  
**Washington National Tax**  
hduncan@kpmg.com

**Sarah McGahan**  
**Washington National Tax**  
smcgahan@kpmg.com

[kpmg.com](https://www.kpmg.com)

[kpmg.com/socialmedia](https://www.kpmg.com/socialmedia)



The following information is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230.

The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

© 2020 KPMG LLP, a Delaware limited liability partnership and the U.S. member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International.