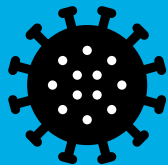


# State Tax - Coronavirus Roadmap



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This roadmap provides a summary of state tax activity relating to COVID-19. It was prepared by Bloomberg Tax staff and was last updated on **March 25, 2020**. For comprehensive information on the tax implications of COVID-19, see Bloomberg Tax's [Coronavirus Tax Watch](#).

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
<b>Federal</b>	<p>On March 20, 2020, Treasury Secretary Steven Mnuchin <a href="#">announced</a> that the April 15, 2020 income tax filing deadline would be extended to July 15, 2020, for individuals and businesses. The secretary had previously announced, on March 17, 2020, a 90-day extension of the income tax payment deadline, to July 15, 2020, for individuals and businesses, with limitations on the payment amount that could be deferred. Those limitations have been removed in the new guidance, and any amount of payment may be postponed.</p> <p>This relief applies solely to federal income tax payments (including payments of tax on self-employment income), federal income tax returns due on April 15, 2020, in respect of an affected taxpayer's 2019 taxable year, and federal estimated income tax payments (including payments of tax on self-employment income) due on April 15, 2020, for an affected taxpayer's 2020 taxable year.</p> <p>Taxpayers who file and pay on or before the extended deadline of July 15, 2020 will not be assessed penalties or interest.</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020, for calendar year filers, and 15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">IRC § 6072</a></p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">IRC § 6072</a></p>	Business as usual
<b>Alabama</b>	<p>On March 23, 2020, Alabama Governor Kay Ivey <a href="#">announced</a> that the state income tax filing and payment deadline is extended from April 15, 2020, to July 15, 2020. This extension applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers. The extension is automatic, so no action is required. Taxpayers who need further time can request a filing extension via the usual process.</p> <p>Other taxes included in the deadline extension are the Financial Institution Excise Tax (FIET), and the Business Privilege Tax (BPT).</p> <p>On March 24, 2020, the Alabama Department of Revenue issued an <a href="#">order</a> extending the March 15, 2020 due date for pass-through</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: Same as federal - April 15, 2020, for calendar year filers, and 15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">Ala. Code § 40-18-39(a)</a></p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">Ala. Code § 40-18-27(c)</a></p>	Alabama has issued guidance; see <a href="#">Order</a> and see March 23 <sup>rd</sup> <a href="#">announcement</a>

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	<p>entities required to file a composite income tax return and remit payments on behalf of its non-resident members to July 15, 2020. There is no limitation on the amount of the payments that may be postponed.</p> <p>On March 20, 2020, the Alabama Commissioner of Revenue <a href="#">ordered</a> that late payment penalties will be waived for businesses who are unable to timely pay their February, March, and April 2020 state transient occupancy tax (the "lodgings tax") liabilities. Late payment penalties will be waived through June 1, 2020.</p> <p>On March 19, 2020, the Alabama Commissioner of Revenue <a href="#">ordered</a> that penalties will be waived for businesses who are unable to timely pay their February, March, and April 2020 state sales tax liabilities and who are currently registered with the Department as engaging in NAICS Sector 72 business activities. Businesses in NAICS Sector 72 include those preparing meals, snacks, and beverages for immediate consumption. Late payment penalties for state sales tax liabilities for these taxpayers will be waived through June 1, 2020.</p> <p>On March 18, 2020, the Alabama Commissioner of Revenue <a href="#">ordered</a> that late payment penalties will be waived for small retail businesses whose monthly retail sales during the previous calendar year averaged \$62,500 or less who are unable to timely pay their February, March, and April 2020 state sales tax liabilities. Late payment penalties will be waived for these taxpayers through June 1, 2020.</p> <p>On March 16, 2020, the Alabama Commissioner of Revenue <a href="#">announced</a> that March 2020 deadlines to register or renew vehicle registrations and pay property taxes on vehicles would be extended to April 15, 2020. Penalties for fees and tax unpaid on April 15, 2020 will be imposed beginning April 16, 2020.</p>			

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	Also on March 16, 2020, the Alabama Commissioner of Revenue <u>ordered</u> the temporary suspension of the requirements associated with the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) for any motor vehicle engaged in interstate emergency relief efforts which will be traveling through the State of Alabama as part of the emergency relief.			
<b>Alaska</b>	Pending action.	May 15, 2020, for calendar year filers  30 days after federal due date, for fiscal year filers  <a href="#">Alaska Stat. § 43.20.030(a)</a>	No individual income tax	Business as usual
<b>Arizona</b>	On March 20, 2020, the Arizona Department of Revenue <u>announced</u> it has moved the deadline for filing and paying state income taxes from April 15, 2020, to July 15, 2020 following direction today by Governor Doug Ducey to conform to extended IRS deadlines. The announcement includes individual, corporate and fiduciary tax returns. The new deadline means taxpayers filing state tax returns or submitting payments after the previous April 15 deadline will not be assessed late filing or late payment penalties.	COVID-19 extension: July 15, 2020  Original: April 15, 2020, for calendar year filers, or 15 <sup>th</sup> day of 4 <sup>th</sup> month after end of tax year, for fiscal year filers  <a href="#">Ariz. Rev. Stat. Ann. § 43-325</a>	COVID-19 extension: July 15, 2020  Original: April 15, 2020  <a href="#">Ariz. Rev. Stat. Ann. § 43-325</a>	Business as usual
<b>Arkansas</b>	On March 24, 2020, Arkansas Governor Asa Hutchinson <u>announced</u> the state deadline to file and pay individual income taxes has been extended to July 15, matching the federal extension.  Currently, all other taxes must still be reported and paid according to existing Arkansas law.	April 15, 2020, for calendar year filers  15 <sup>th</sup> day of 4 <sup>th</sup> month after end of tax year, for fiscal year filers  <a href="#">Ark. Code Ann. § 26-51-806(a)(2)</a>	COVID-19 extension: July 15, 2020  Original: April 15, 2020  <a href="#">Ark. Code Ann. § 26-51-806(a)(2)</a>	Business as usual
<b>California</b>	On March 18, 2020, the FTB <u>updated</u> their COVID-19 tax extension guidelines. The board is now extending the filing and payment deadline to July 15, 2020 for individuals and businesses required to file 2019 tax returns, 2019 tax return payments, 2020 1st and 2nd quarter estimate payments, 2020 LLC taxes and fees, and 2020 non-wage withholding payments. The FTB administers the personal and corporate income taxes, the LLC annual tax and fee, and partnership requirements.	COVID-19 extension: July 15, 2020  Original: April 15, 2020 for calendar year filers, or the 15 <sup>th</sup> day of 4 <sup>th</sup> month after end of tax year, for fiscal year filers  <a href="#">Cal. Rev. &amp; Tax. Code § 18601(a)</a>	COVID-19 extension: July 15, 2020  Original: April 15, 2020  <a href="#">Cal. Rev. &amp; Tax. Code § 18566</a>	California has issued guidance; see <a href="#">Executive Order</a> .

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	<p>On March 13, the FTB <a href="#">announced</a> filing extensions due to COVID-19 and stated its intention to extend these new deadlines if the IRS grants a longer relief period. The IRS did grant a longer relief period, and the FTB has responded accordingly.</p> <p>The Governor of California, Gavin Newsom (D), issued an <a href="#">executive order</a> on March 12, stating that the filing requirements applicable to the taxes and fees administered by the Department of Tax and Fee Administration (CDTFA), are suspended for 60 days after the date of the executive order for any individuals or businesses who cannot file a timely tax return or make a timely payment as a result of complying with a state or local public health official’s imposition or recommendation of social distancing measures related to COVID-19. CDTFA administers numerous taxes, including sales and use taxes, fuel taxes, cigarette and cannabis taxes, and insurer taxes.</p> <p>The order further requires that The Franchise Tax Board (FTB), the Board of Equalization, CDTFA, and the Office of Tax Appeals (OTA) use their administrative powers where appropriate to facilitate extensions for individuals and businesses impacted by social distancing measures related to COVID-19.</p> <p>The California Employment Development Department (EDD) is allowing employers in the state directly affected by COVID-19 to request a <a href="#">60-day extension</a> to file state payroll reports and/or deposit payroll taxes without penalty or interest.</p> <p>Employers must request this extension in writing within 60 days of the original due date of the return and/or payment.</p> <p>The California Controller <a href="#">reminded</a> homeowners that the second installment is due on April 10<sup>th</sup>, with no extension due to coronavirus. However, Los Angeles, San Mateo and San Francisco counties tax collectors have issued <a href="#">notices</a> saying they would waive interest and penalties for people who make a request.</p>			

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<b>Colorado</b>	<p>Colorado has <a href="#">extended</a> the income tax payment deadline for all Colorado taxpayers by 90 days until July 15, 2020. Interest from the due date of the payment until July 15, 2020 is waived. All income tax returns that were required to be filed by April 15, 2020 are granted an automatic six-month extension and are due on or before October 15, 2020.</p> <p>In addition, the deadline for estimated payments has also been extended for the 2020 tax year. The penalties for estimated payments are also waived until July 15, 2020. Unlike the federal government, the state will not impose any caps on the amount of tax that can be deferred.</p> <p>The Governor also directed the Colorado Department of Revenue (CDOR) to coordinate with local governments that choose to extend tax payment deadlines for property tax, and sales and use tax.</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020, for calendar year filers</p> <p>15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">Colo. Rev. Stat. § 39-22-608(2)</a></p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">Colo. Rev. Stat. § 39-22-608(2)</a></p>	Business as usual
<b>Connecticut</b>	<p>On March 20, 2020, the Connecticut Department of Revenue Services announced that it is extending the filing and payment deadline for personal income tax returns for 90 days, to July 15, 2020, per the <a href="#">direction</a> of Governor Ned Lamont. The deadline for Connecticut estimated income tax payments for the first and second quarters of 2020 is also extended to July 15, 2020.</p> <p>On March 15, 2020, Governor Lamont <a href="#">announced</a> that Connecticut is granting an automatic extension of Connecticut filing and payment deadlines for certain annual tax returns due on or after March 15, 2020, and before June 1, 2020, are extended by 30 days and payment deadlines are extended to June 15, 2020.</p> <ul style="list-style-type: none"> <li>The impacted returns and the associated filing dates and payment deadlines are: Connecticut Pass-Through Entity Tax - filing date extended to April 15, 2020; payment deadline extended to June 15, 2020</li> <li>Connecticut Unrelated Business Income Tax - filing date extended to June 15, 2020; payment deadline extended to June 15, 2020</li> </ul>	<p>COVID-19 extension: June 15, 2020</p> <p>Original: May 15, 2020 for calendar year filers, or the 15<sup>th</sup> day of month after federal due date, for fiscal year filers</p> <p><a href="#">Conn. Gen. Stat. § 12-222(b)</a></p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">Conn. Gen. Stat. § 12-719(a)</a></p>	Business as usual

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	<ul style="list-style-type: none"> <li>Connecticut Corporation Business Tax - filing date extended to June 15, 2020; payment deadline extended to June 15, 2020</li> </ul>			
<b>Delaware</b>	<p>Delaware has <a href="#">postponed</a> its deadline for filing personal income tax returns, corporate final tax returns, corporate tentative returns, estimated personal income tax returns, and fiduciary income tax returns that are due in April to July 15, 2020. Delaware has indicated the corporate income tax filing deadline is tied to the federal income tax deadline and is now July 15, 2020. All other returns are due without extension. The payment deadline will be July 15, 2020, and penalties and interest on underpayments will be calculated from that date.</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: Same as federal</p> <p><a href="#">Del. Code Ann. tit. 30, § 1904(b)</a></p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 30, 2020</p> <p><a href="#">Del. Code Ann. tit. 30, § 1168</a></p>	Business as usual
<b>District of Columbia</b>	<p>On March 23, 2020, Mayor Muriel Bowser and Chief Financial Officer Jeffrey DeWitt <a href="#">announced</a> that the deadline for taxpayers to file and pay their 2019 District of Columbia individual and fiduciary income tax returns (D-40, D-41, and D-40B), partnership tax returns (D-65), and franchise tax returns (D-20, D-30) is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file and pay from the original deadline of April 15, 2020.</p> <p>On March 20, 2020, the D.C. Office of Tax &amp; Revenue (OTR) <a href="#">announced</a> that it will automatically waive interest and late payment penalties of sales and use taxes for all businesses (except hotels and motels) for periods ending on February 29, 2020 and March 31, 2020 provided that payment of all taxes due for these periods are paid in full by July 20, 2020. All businesses must continue to <b>timely</b> file their monthly and quarterly sales and use tax returns through OTR's online portal, MyTax.DC.gov, to receive this benefit.</p> <p>On March 20, 2020, OTR announced that the real property tax payment deadline will remain March 31, 2020. However, the deadline for property owners who wish to appeal their TY 2021 real</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020, for calendar year filers</p> <p>15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">D.C. Code Ann. § 47-1805.03(a)</a></p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">D.C. Code Ann. § 47-1805.03(a)</a></p>	Business as usual

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	<p>property tax assessment and the deadline for filing the Income and Expense report are both now April 30, 2020.</p> <p>March 17, 2020 - The Council of the District of Columbia enacted emergency legislation, <a href="#">B23-0718</a>. This legislation allows the Chief Financial Officer to waive certain tax penalties and abate interest.</p> <p>In an <a href="#">announcement</a>, the District of Columbia explained that: 1) its office is open and operating on its normal schedule, but recommends that taxpayers use the OTR's online portal for their individual income, corporate income, and property tax matters; 2) taxpayers should file their individual income tax returns electronically; 3) OTR offers two e-filing options; 4) real property tax matters can be conducted at the OTR's website; and 5) property owners can pay their property taxes online or by visiting any Wells Fargo branch in the state.</p>			
<b>Florida</b>	<p>To minimize exposure to COVID-19 and help protect visitors and employees, the <a href="#">Florida Department of Revenue</a> has temporarily closed all of its offices in Florida to the public until further notice.</p> <p>The Department has established a dedicated team to address tax-related issues pertaining to COVID-19 and has created an email address, <a href="mailto:COVID19TAXHELP@FloridaRevenue.com">COVID19TAXHELP@FloridaRevenue.com</a>, where you can share your questions and concerns.</p>	<p>May 1, 2020, for calendar year filers</p> <p>1<sup>st</sup> day of 5<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">Fla. Stat. § 220.222(1)(a)</a></p>	No individual income tax	Business as usual
<b>Georgia</b>	<p>On March 25, 2020, the Georgia Department of Revenue <a href="#">announced</a> that all vehicle registrations that expire between March 16, 2020, and May 14, 2020, have been extended through May 15, 2020. The extension applies to all annual registrations, including personal passenger vehicles, commercial vehicles, vehicles registered in the International Registration Plan (IRP), and Temporary Operating Permits (TOPs) issued at the time of a vehicle purchase. Registrations that expired before March 16, 2020, do not qualify for this extension.</p> <p>On March 23, 2020, the governor of Georgia <a href="#">announced</a> that the state will extend its income tax deadlines to July 15, 2020. On March</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020, for calendar year filers</p> <p>15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">Ga. Code Ann. § 48-7-56</a></p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">Ga. Code Ann. § 48-7-56</a></p>	Business as usual



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	<p>25, 2020, the Georgia Department of Revenue <a href="#">explained</a> the state extension provisions and why they are necessary. The relief provided is for state income tax payments and state income tax returns due on April 15, 2020. This also includes state estimated income tax payments due on April 15, 2020, for the taxpayer's 2020 taxable year.</p> <p>Because the state does not rely on federal information for most other tax types, no extension is provided for the filing, payment, or deposit of any other type of state tax (including employee withholding and sales tax) or for the filing of any state information returns.</p>			
<b>Hawaii</b>	<p>Hawaii is <a href="#">extending</a> its due dates for individual and corporate income tax returns due between April 20, 2020 to June 20, 2020 to July 20, 2020. Individual Income tax payments for Tax Year 2019 due from April 20, 2020 to June 20, 2020 are extended to July 20, 2020. Corporate Income tax payments for corporations for Tax Year 2019 due from April 20, 2020 to June 20, 2020 are extended to July 20, 2020. Taxpayers who are entitled to a refund or pay the Tax Year 2019 Income tax due by July 20, 2020 receive an automatic extension to file the associated return by October 20, 2020.</p> <p>On March 19, 2020, the Hawaii Department of Taxation has issued a <a href="#">notice</a> stating that its offices are closed to the public; taxpayers can reach the Department via phone, mail, or secure web-messages.</p>	<p>COVID-19 extension: July 20, 2020</p> <p>Original: April 20, 2020, for calendar year filers</p> <p>20<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">Haw. Rev. Stat. § 235-97(b)</a></p>	<p>COVID-19 extension: July 20, 2020</p> <p>Original: April 20, 2020</p> <p><a href="#">Haw. Rev. Stat. § 235-97(b)</a></p>	Business as usual
<b>Idaho</b>	<p>On March 23, 2020, in response to the COVID-19 pandemic, Governor Brad Little <a href="#">extended</a> the 2019 Idaho income tax filing and payment deadlines from April 15, 2020, to June 15, 2020. Per an Idaho Tax Commission <a href="#">news release</a>, 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.</p>	<p>COVID-19 extension: June 15, 2020</p> <p>Original: April 15, 2020, for calendar year filers, or 15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">Idaho Code § 63-3032(1)(a)</a></p>	<p>COVID-19 extension: June 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">Idaho Code § 63-3032(1)(a)</a></p>	Business as usual

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	Governor Little also has extended the deadline to apply for property tax relief programs from April 15 to June 15. The programs include: Property Tax Reduction (circuit breaker); Property Tax Deferral; and 100% Service-Connected Disabled Veterans Benefit			
<b>Illinois</b>	<p>The Illinois Department of Revenue is <a href="#">waiving</a> any penalty and interest that would have been imposed on late sales tax payments for the February, March, and April 2020 reporting periods. Qualified taxpayers are those operating eating and drinking establishments that incurred a total sales tax liability of less than \$75,000 in calendar year 2019. They are required to file Form ST-1 for each reporting period by the original due dates, even if they are unable to make a payment. Also, taxpayers must follow a payment plan set by the department to make the delayed payments over a four-month period, beginning in May 2020.</p> <p>The Illinois Attorney General <a href="#">announced</a> a 30-day estate tax filing extension for estates with returns and payments due between March 16, 2020 and April 15, 2020. This extension does not waive or abate statutory interest.</p> <p>The city of Chicago is <a href="#">extending</a> the due dates for certain local taxes to April 30, 2020. The extensions apply to businesses with obligations under the bottled water tax, checkout bag tax, amusement tax, hotel accommodations tax, restaurant tax, and parking tax.</p> <p>Effective March 23, 2020, the Illinois Department of Revenue is <a href="#">suspending walk-in services</a> at all its offices due to the COVID-19 (Coronavirus) outbreak. Taxpayers are encouraged to contact the department via email.</p>	<p>Same as federal</p> <p><a href="#">35 ILCS 5/505(a)(1)</a></p>	<p>April 15, 2020</p> <p><a href="#">35 ILCS 5/505(a)(2)</a></p>	<p>Guidance issued; see <a href="#">Informational Bulletin FY2020-23</a></p>
<b>Indiana</b>	On March 19, 2020, Indiana Governor Eric Holcomb <a href="#">announced</a> individual and business income tax filing and payment extensions due to COVID-19.	COVID-19 extension: Due dates of April 15, 2020 and April 20, 2020, extended to July 15, 2020; Due date of May 15, 2020, extended to Aug. 17, 2020	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">Ind. Code Ann. § 6-3-4-3</a></p>	Business as usual

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	<p>Individual tax returns and payments, along with estimated payments originally due by April 15, 2020 are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40.</p> <p>Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20 are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now due on August 17, 2020. Returns included are the IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q.</p> <p>If taxpayers need additional time to file, they can request an extension. Taxpayers who obtain a federal filing extension are automatically granted an Indiana filing extension.</p> <p>Also on March 19, 2020, Governor Holcomb <a href="#">ordered</a> that penalties be waived for 60 days for property tax paid after May 11. The state will work with counties that may experience cash flow stress because of the delay.</p> <p>The Indiana Department of Revenue <a href="#">announced</a> that it has temporarily closed all customer walk-in centers for in-person assistance, effective March 18, 2020. The department is encouraging customers to call or email DOR directly in addition to using available online services.</p>	<p>Original: May 15, 2020, for calendar year filers, or the 15<sup>th</sup> day of month after federal due date, for fiscal year filers</p> <p><a href="#">Ind. Code Ann. § 6-3-4-3(2)</a></p>		
Iowa	<p>Iowa is <a href="#">extending</a> the deadline for filing certain Iowa tax forms and any associated tax payments (excluding estimated payments) with a due date on or after March 19, 2020, and before July 31, 2020 to July 31, 2020. Specifically, Iowa is extending the deadline for the individual income taxes, composite returns, fiduciary returns, corporation income taxes, franchise taxes, partnership returns, and S corporation returns.</p> <p>For taxpayers who 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.</p>	<p>COVID-19 extension: July 31, 2020</p> <p>Original: April 30, 2020, for calendar year filers</p> <p>Last day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">Iowa Code Ann. § 422.38</a>; <a href="#">Iowa Code Ann. § 422.21(1)</a></p>	<p>COVID-19 extension: July 31, 2020</p> <p>Original: April 30, 2020</p> <p><a href="#">Iowa Code Ann. § 422.21(1)</a></p>	Business as usual

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	<p>No late-filing or underpayment penalties will be due for qualifying taxpayers who comply with Iowa's extended filing and payment deadlines. Interest on unpaid taxes will be due beginning on August 1, 2020, or April 11, 2020, for the semi-monthly withholding payments paid on extension.</p> <p>On March 23, 2020, the governor of Iowa <a href="#">announced</a> that first quarter unemployment tax payments that are due April 30th will be delayed till the end of the 2nd quarter, July 31, 2020. Eligible employers include those employers with 50 or fewer employees. Eligible employers also must be in good standing with no delinquencies in quarterly payments.</p> <p>On March 20, 2020, the governor of Iowa released an <a href="#">emergency declaration</a> indicating that the state will not impose penalty or interest for late payments of property taxes.</p>			
<b>Kansas</b>	<p>The governor of Kansas issued an <a href="#">executive order</a> extending the deadline for filing and paying the 2019 calendar year tax returns for individual income tax, fiduciary income tax, corporate income tax, and privilege tax to July 15, 2020. No penalty will be imposed if taxes are paid on or before July 15, 2020. The Department of Revenue will also extend the filing date for homestead and property tax relief refund claims to Oct. 15, 2020.</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020, for calendar year filers</p> <p>15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">Kan. Stat. Ann. § 79-3221(b)</a></p>	<p>COVID -19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">Kan. Stat. Ann. § 79-3221(b)</a></p>	Business as usual
<b>Kentucky</b>	<p>Kentucky has <a href="#">announced</a> that it will extend the 2019 Kentucky income tax return filing due date from April 15, 2020 to July 15, 2020. Kentucky is waiving late filing penalties for 2019 income tax returns that are filed by July 15, 2020 and income tax payments due on April 15, 2020 are deferred for 90 days to July 15, 2020. Late payment penalties are waived for income tax payments deferred from April 15, 2020, but interest still applies.</p>	<p>COVID -19 extension: July 15, 2020 (interest will still accrue from the original due date)</p> <p>April 15, 2020, for calendar year filers</p> <p>15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p>	<p>COVID -19 extension: July 15, 2020 (interest will still accrue from the original due date)</p> <p>Original: April 15, 2020</p> <p><a href="#">Ky. Rev. Stat. Ann. § 141.160</a></p>	Business as usual

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	The Kentucky Department of Revenue <a href="#">announced</a> that due to concerns related to COVID-19, it will not receive walk-in customers for tax filing assistance, collections cases, or other tax-related issues, effective March 16, 2020. The department is encouraging customers to call or email DOR directly in addition to using available online services.	<a href="#">Ky. Rev. Stat. Ann. § 141.160(1)</a>		
<b>Louisiana</b>	<p>On March 23, the Louisiana Department of Revenue <a href="#">announced</a> that it is extending the deadline for state income taxes to July 15, 2020. The extension applies to Louisiana individual, corporation, fiduciary and partnership income tax returns and payments.</p> <p>The Louisiana Department of Revenue <a href="#">announced</a> that the deadline for the sales tax return originally due on March 20, 2020, has been extended to May 20, 2020, for filing and payment. This extension is automatic.</p> <p>The department has also extended the deadline for excise tax returns and payments for (1) Wine Shipped Direct to Consumers and (2) Louisiana State and Parish and Municipal Beer Tax originally due on March 20, 2020, to May 20, 2020.</p> <p>For both the sales and excise tax filing extensions, the department will waive delinquency penalties and compromise the associated interest provided that returns and payments are received by the extended due date of May 20, 2020.</p> <p>The Louisiana Governor March 13 issued a <a href="#">proclamation</a> for the additional measures being taken as part of the proclaimed public health emergency due to the COVID-19 outbreak. The measures include extending the expiration date of excise tax apportioned registrations issued under the International Registration Plan to May 31 from March 31.</p>	<p>COVID -19 Extension: July 15, 2020</p> <p>Original: May 15, 2020, for calendar year filers</p> <p>15<sup>th</sup> day of 5<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">La. Rev. Stat. Ann. § 47:103(A)(1)</a></p>	<p>COVID -19 Extension: July 15, 2020</p> <p>Original: May 15, 2020</p> <p><a href="#">La. Rev. Stat. Ann. § 47:103(A)(3).</a></p>	<p>Guidance issued; see <a href="#">Louisiana Revenue Information Bulletin 20-008</a></p>
<b>Maine</b>	On March 24, 2020, Maine Revenue Services (MRS) <a href="#">announced</a> that it reducing its taxpayer telephone assistance hours. Effective March 24, 2020 and until further notice, the hours will be 9am to 12pm EST	<p>Same as federal</p> <p><a href="#">Me. Rev. Stat. Ann. tit. 36, § 5227</a></p>	<p>April 15, 2020</p> <p><a href="#">Me. Rev. Stat Ann. tit. 36, § 5227; IRC § 6072(a).</a></p>	Business as usual

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	On March 18, 2020, MRS <a href="#">announced</a> it is limiting public access to MRS facilities to prevent the spread of COVID-19. This change goes into effect Thursday, March 19, 2020.			
<b>Maryland</b>	<p>On March 17, 2020, the Maryland Comptroller <a href="#">announced</a> that there will be a 90-day extension of the April 15<sup>th</sup> payment deadline. No interest or penalty for late payments will be imposed if 2019 tax payments are made by July 15, 2020. Fiscal year filers with tax years ending January 1, 2020, through March 31, 2020, are also eligible for the July 15, 2020 extension.</p> <p>The Maryland Comptroller <a href="#">announced</a> he will extend business-related tax filing and payment deadlines that occur during the months of March, April, and May 2020, to June 1, 2020. The extension applies to businesses filing returns for sales and use tax, withholding tax, admissions &amp; amusement tax, alcohol, tobacco and motor fuel excise taxes, and tire recycling and bay restoration fees.</p> <p>Business taxpayers who file and pay by the extended due date will receive a waiver of interest and penalties.</p> <p>The comptroller <a href="#">announced</a> on March 20, 2020 that businesses that paid their Maryland Sales &amp; Use Taxes for March before the due date, may request a refund of their payment by emailing <a href="mailto:taxpayerrelief@marylandtaxes.gov">taxpayerrelief@marylandtaxes.gov</a> or by calling 410-260-4020.</p> <p>The Maryland Comptroller March 12 <a href="#">announced</a> the closure of all branch offices on March 13.</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020, for calendar year filers, and 15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">Md. Code Ann. Tax-Gen. § 10-821(a)(1)</a>,</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">Md. Code Ann., Tax-Gen. § 10-820</a></p>	<p>Guidance issued; see <a href="#">announcement</a> from Maryland Comptroller</p>
<b>Massachusetts</b>	<p>On March 19, 2020, Massachusetts issued <a href="#">emergency regulations</a> with respect to Room Occupancy Excise Tax suspending returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020 for taxpayers with less than \$150,000 of tax liability in a certain 12-month period.</p> <p>On March 19, 2020, Massachusetts issued <a href="#">emergency regulations</a> with respect to Sales and Use Taxes suspending returns and</p>	<p>April 15, 2020, for calendar year filers</p> <p>15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">Mass. Gen. L. ch. 62C, § 11</a></p>	<p>April 15, 2020</p> <p><a href="#">Mass. Gen. L. ch. 62C, § 6(c)</a></p>	<p>Guidance issued; see <a href="#">Announcement</a>.</p>

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<p>payments due during the period beginning March 20, 2020 and ending May 31, 2020 for certain taxpayers with less than \$150,000 of tax liability in a certain 12-month period.</p> <p>On March 19, 2020, Massachusetts <a href="#">announced</a> that it will waive any late-file or late-pay penalties, but not interest, imposed for returns and payments due during the period March 20, 2020 through May 31, 2020 for certain taxpayers with tax liabilities of at least \$150,000 in a certain 12-month period.</p> <p>On March 18, 2020, Gov. Baker <a href="#">announced</a> administrative tax relief measures for small local businesses. This tax relief includes postponing the collection of regular sales tax, meals tax, and room occupancy taxes that would be due in March, April and May so that they will instead be due on June 20. Additionally, all penalties and interest that would otherwise apply will be waived. Businesses that paid less than \$150,000 in regular sales plus meals taxes in the year ending February 29, 2020 will be eligible for relief for sales and meals taxes, and business that paid less than \$150,000 in room occupancy taxes in the year ending February 29, 2020 will be eligible for relief with respect to room occupancy taxes. The DOR is currently drafting emergency regulations to implement these measures.</p>			
<b>Michigan</b>	<p>On March 17, 2020, the Michigan Department of Treasury <a href="#">announced</a> that it is waiving penalty and interest for the late payment or the late filing of returns for sales, use, and withholding taxes due on March 20, 2020. The waiver will be effective for a period of 30 days; therefore, any return or payment currently due on March 20, 2020 may be submitted to the Department without penalty or interest through April 20, 2020.</p> <p>In light of the Coronavirus pandemic, the Michigan Department of Treasury is <a href="#">offering</a> collections assistance to newly unemployed Michiganders currently paying on past-due state tax debts or other state debts.</p>	<p>April 30, 2020, for calendar year filers</p> <p>Last day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">Mich. Comp. Laws § 206.685(1)</a></p>	<p>April 15, 2020</p> <p><a href="#">Mich. Comp. Laws § 206.315</a></p>	<p>Guidance issued; see <a href="#">Notice</a> from the Department of Treasury.</p>

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<p>The Michigan governor issued an <a href="#">Executive Order</a> extending tax foreclosure deadlines across the state to May 29 from March 31, or 30 days after the state’s overall Covid- 19 emergency (Executive Order 2020-4) is terminated, whichever comes first.</p>			
<p><b>Minnesota</b></p>	<p>Minnesota is providing a filing and payment <a href="#">extension</a> of the individual income tax deadline until July 15, 2020. This extension applies to all estimated and other tax payments for tax year 2019 that would otherwise be due April 15, 2020. The extension does not apply to estimated tax payments due April 15, 2020 for the 2020 tax year or to corporation franchise, S corporation, partnership, or fiduciary taxes, although these taxpayers can receive an automatic extension.</p> <p>The Minnesota Department of Revenue <a href="#">announced</a> it is granting a 30-day Sales and Use Tax grace period for businesses identified in <a href="#">Executive Order 20-04</a>. During this time the department will not assess penalties or interest. Identified businesses with a monthly Sales and Use Tax payment due March 20, 2020, have until April 20 to make that payment. These businesses should still file their return by March 20. At this time, this grace period for penalty and interest is only for monthly filers and only for the March 20 payment. Businesses can request additional relief from penalty and interest for reasonable cause after April 20.</p> <p>The Minnesota Department of Revenue will grant a 30-day Lawful Gambling Tax <a href="#">extension</a> upon request for payments due on Friday, March 20, if needed due to COVID-19.</p> <p>The Minnesota Department of Revenue will grant a 60-day filing <a href="#">extension</a> on request for MinnesotaCare returns that were due on March 16, 2020, if needed due to COVID-19. This applies to Provider Tax, Hospital Tax, Surgical Center Tax, Wholesale Drug Distributor Tax, and Legend Drug Use Tax.</p>	<p>April 15, 2020</p> <p><a href="#">Minn. Stat. § 289A.18(1)</a></p>	<p>COVID -19 extension: July 15, 2019</p> <p>Original: April 15, 2020</p> <p><a href="#">Minn. Stat. § 289A.18(1)</a></p>	<p>Minnesota has issued guidance; see <a href="#">Announcement</a>.</p>



Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	The department <a href="#">announced</a> that many free tax preparation sites in the state have closed to slow the spread of COVID-19. Taxpayers should contact sites individually for current information on their operations.			
<b>Mississippi</b>	Mississippi is <a href="#">extending</a> the deadline to file and pay the 2019 individual income tax and corporate income tax until May 25, 2020. The first quarter 2020 estimated tax payment is also extended until May 15, 2020. Penalty and interest will not accrue on the extension period through May 15, 2020. Withholding tax payments for the month of April are extended until May 15, 2020. There is currently no extension for sales and use or any other taxes.	COVID -19 extension: May 15, 2020  Original: Same as federal  <a href="#">Miss. Code Ann. § 27-7-41</a>	COVID -19 extension: May 15, 2020  Original: April 15, 2020  <a href="#">Miss. Code Ann. § 27-7-41</a>	Business as usual
<b>Missouri</b>	Missouri has <a href="#">announced</a> that filing and tax payment deadlines for individual and corporate income returns with a due date of April 15, 2020, are extended until July 15, 2020. This payment relief applies to all individual income tax returns, income tax returns filed by C Corporations, and income tax returns filed by trusts or estates. The Department of Revenue will automatically provide this relief, so filers do not need to take any additional steps to qualify. This relief for individuals and corporations will also include estimated tax payments for tax year 2020 that are due on April 15, 2020. Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020.	COVID -19 extension: July 15, 2020  Original: April 15, 2020, for calendar year filers  15 <sup>th</sup> day of 4 <sup>th</sup> month after end of tax year, for fiscal year filers  <a href="#">Mo. Rev. Stat. § 143.511</a>	COVID -19 extension: July 15, 2020  Original: April 15, 2020  <a href="#">Mo. Rev. Stat. § 143.511</a>	Business as usual
<b>Montana</b>	Montana has <a href="#">extended</a> the payment and filing deadlines for 2019 individual income taxpayers to July 15, 2020.	May 15, 2020, for calendar year filers  15 <sup>th</sup> day of 5 <sup>th</sup> month after end of tax year, for fiscal year filers  <a href="#">Mont. Code Ann. § 15-31-111(2)</a> .	Covid-19 extension: July 15, 2020  Original: April 15, 2020  <a href="#">Mont. Code Ann. § 15-30-2604(1)</a> .	Business as usual
<b>Nebraska</b>	The governor of Nebraska is <a href="#">waiving</a> penalties and interest on late sales and liquor tax payments during the duration of the Covid-19 emergency.	Same as federal  <a href="#">Neb. Rev. Stat. § 77-2768</a>	April 15, 2020  <a href="#">Neb. Rev. Stat. § 77-2768</a>	Nebraska has issued guidance; see <a href="#">executive order</a> .

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
<b>Nevada</b>	The Nevada Department of Taxation has <a href="#">closed</a> all offices to the public until further notice. Taxpayers are advised to pay their taxes online, by mail, or via the dropbox at department offices.	No corporate income tax	No individual income tax	Business as usual
<b>New Hampshire</b>	On March 23, 2020, New Hampshire Department of Revenue Administration <a href="#">announced</a> that it has not extended the deadline to file or pay any taxes it administers, but that it continues to monitor the situation and will communicate any changes to New Hampshire's tax filing or payment deadlines on the department's website.	April 15, 2020, for calendar year filers  15 <sup>th</sup> day of 4 <sup>th</sup> month after end of tax year, for fiscal year filers  <a href="#">N.H. Rev. Stat. Ann. § 77-A:6(l)</a>	April 15, 2020  <a href="#">N.H. Rev. Stat. Ann. § 77:18</a>	Business as usual
<b>New Jersey</b>	<p>On March 23, 2020, the Director of the Office of Management and Budget on Friday <a href="#">placed</a> over \$900 million in items of appropriation into reserve in order to ensure sufficient cash and budget authority to meet emergency and statutorily required obligations. Among the major items of appropriations placed in reserve is funding for the Homestead Benefit credit. The State is in the process of notifying towns that any credits intended to be applied to the May 1 bills can no longer be supported by the state at this time.</p> <p>Legislators in the New Jersey Assembly have passed <a href="#">A. 3841</a>, which would automatically extend the time to file a gross income tax or corporation business tax return if the federal government extends the filing or payment due date for federal returns.</p> <p>New Jersey has <a href="#">announced</a> that a number of its offices are expected to be closed through at least March 31, 2020.</p> <p><b>BUSINESS INCENTIVES AND RELATED INFO</b></p> <p>All New Jersey counties are now <a href="#">approved</a> for federal disaster assistance, making New Jersey businesses eligible to apply for Economic Injury Disaster Loans (EIDLs). These are working capital loans to help small businesses or private non-profit organizations meet their ordinary and necessary financial obligations that cannot be met as a direct result of the disaster.</p>	<p>April 15, 2020, for calendar year filers</p> <p>15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">N.J. Rev. Stat. § 54:10A-15(a)</a></p>	<p>April 15, 2020</p> <p><a href="#">N.J. Rev. Stat. § 54A:8-1(a)</a></p>	Business as usual

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<p>These loans are intended to assist through the disaster recovery period. Applications are available on the US Small Business Association <a href="#">website</a>.</p>			
<b>New Mexico</b>	<p>The New Mexico Taxation and Revenue Department <a href="#">announced</a> that the deadline for filing and paying personal and corporate income tax has been extended to July 15, 2020, for returns and payments originally due between April 15, 2020 and July 15, 2020. The deadline for filing and paying withholding tax has been extended to July 25, 2020, for returns and payments originally due between March 25, 2020 and July 25, 2020.</p> <p>The department <a href="#">announced</a> that all district offices are now open on an appointment-only basis as part of the state's efforts to limit in-person contact in response to the COVID-19 public health emergency.</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: Same as federal - April 15, 2020, for calendar year filers, and 15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">N.M. Stat. Ann. § 7-2A-9</a></p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">N.M. Stat. Ann. § 7-2-12</a></p>	Business as usual
<b>New York</b>	<p>On March 23, 2020, New York Assembly members introduced <a href="#">S08122</a>, which would authorize the New York City Department of Finance to extend until June 15, 2020, the deadline for the filing of applications and renewal applications for certain real property tax abatement programs in the interest of the health and safety of the public due to coronavirus disease (COVID-19). This legislation is pending.</p> <p>The New York Department of Taxation and Finance has not extended filing and payment deadlines, as of March 23, 2020. The department has, however, established a <a href="#">webpage</a> it will use to convey new information.</p> <p>The New York Department of Taxation and Finance released a <a href="#">notice</a> indicating that, while the New York Tax Commissioner did not extend the March 20, 2020, deadline for sales and use taxes, he has the authority to abate late filing and payment penalties for amounts paid within 60 days of the due date.</p>	<p>April 15, 2020, for calendar year filers</p> <p>15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">N.Y. Tax Law § 211(1)</a></p>	<p>April 15, 2020</p> <p><a href="#">N.Y. Tax Law § 651(a)</a></p>	<p>Guidance issued; see <a href="#">New York Notice N-20-1</a> and <a href="#">NYC Finance Memorandum 20-2</a></p>

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<p>Due to the COVID-19 outbreak, the Commissioner of the New York City Department of Finance, Jacques Jiha, is exercising his authority under the Administrative Code of the City of New York to waive penalties for DOF-administered business and excise taxes due between March 16, 2020, and April 25, 2020. Taxpayers must request to have the penalties waived on a late-filed extension or return, or in a separate request. Interest will still be imposed on all tax payments received after the original due date, calculated from the original due date to the date of payment.</p>			
<p><b>North Carolina</b></p>	<p>On March 20, 2020, the North Carolina Department of Revenue <a href="#">announced</a> that it will extend the April 15, 2020 tax filing deadline to July 15, 2020, for individual, corporate, and franchise taxes to mirror the extended IRS deadlines.</p> <p>In addition to the filing extension, the department will not assess penalties for those that file and pay their taxes after April 15, 2020, provided that they file and pay their tax on or before July 15, 2020.</p> <p>However, state law prohibits the department from waiving interest charges associated with payments received after April 15, so interest will still accrue from April 15 until the date of payment. These extensions do not apply to trust taxes, such as sales and use or withholding taxes.</p> <p>On March 17, 2020, the North Carolina Department of Revenue issued a <a href="#">notice</a> indicating that it will be implementing a limited-time waiver of certain state tax penalties. The waiver applies to the failure to timely obtain a license, file a return, or pay a tax that is due between March 15, 2020, and March 31, 2020, if the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020.</p>	<p>COVID-19 extension: July 15, 2020 (although interest will still accrue from the original due date)</p> <p>Original: April 15, 2020, for calendar year filers, and 15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">N.C. Gen. Stat. § 105-130.17(b)</a></p>	<p>COVID-19 extension: July 15, 2020 (although interest will still accrue from the original due date)</p> <p>Original: April 15, 2020</p> <p><a href="#">N.C. Gen. Stat. § 105-155</a></p>	<p>North Carolina has issued guidance; see <a href="#">Notice</a> from the Department of Revenue.</p>

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
<b>North Dakota</b>	The North Dakota Tax commissioner <a href="#">announced</a> that individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest.	<p>COVID -19 extension: July 15, 2020</p> <p>Original: April 15, 2020, for calendar year filers</p> <p>15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">N.D. Cent. Code § 57-38-34(2)</a></p>	<p>COVID -19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">N.D. Cent. Code § 57-38-34(2)</a></p>	Business as usual
<b>Ohio</b>	The Ohio Department of Taxation (DOT) March 13 <a href="#">announced</a> that due to Coronavirus concerns it has closed its walk-in center, effective immediately.	<p>No corporate income tax.</p> <p>Commercial activity tax filing deadline is May 10, 2020</p> <p><a href="#">Ohio Rev. Code Ann. § 5751.051(A)(5)</a></p>	<p>April 15, 2020</p> <p><a href="#">Ohio Rev. Code Ann. § 5747.08(G)</a></p>	Business as usual
<b>Oklahoma</b>	On March 23, 2020, the Oklahoma Tax Commission <a href="#">announced</a> that it is following federal guidance and extending income tax filing and payment deadlines to July 15, 2020, for corporate and non-corporate filers. This extension applies to income tax due from Tax Year 2019 and the first quarter estimated tax payment for Tax Year 2020.	<p>COVID-19 extension: July 15, 2020</p> <p>Original: May 15, 2020, for calendar year filers, or 30 days after federal due date, for fiscal year filers</p> <p><a href="#">Okla. Stat. Ann. tit. 68, § 2368(H)(4), (5)</a></p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">Okla. Admin. Code § 710:50-3-3</a></p>	Business as usual
<b>Oregon</b>	The DOR explained: 1) it will automatically grant a state return extension for individual income taxpayers who file an extension to file with the IRS; 2) if the IRS extends the April 15 due date due to the COVID-19 pandemic, Oregon will automatically comply; 3) the DOR won't assess underpayment penalties to CAT taxpayers who make a good-faith effort to estimate their first-quarter payments, due April 30; 4) local authorities may request, in writing, that the assessor extend the July 15 deadline for certifying property taxes; and 5) the DOR may extend the statutory period of limitation on any tax it collects if an action of the IRS or a state-declared emergency will restrict taxpayers' or the state's ability to take timely action.	<p>May 15, 2020, for calendar year filers</p> <p>15<sup>th</sup> day of month after federal due date, for fiscal year filers</p> <p>(Oregon has announced that it will comply with any extension of the federal tax due date)</p> <p><a href="#">Or. Rev. Stat. § 314.385(1)(b)</a></p>	<p>April 15, 2020</p> <p>(Oregon has announced that it will comply with any extension of the federal tax due date)</p> <p><a href="#">Or. Rev. Stat. § 314.385(1)(a)</a></p>	Business as usual

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
<b>Pennsylvania</b>	<p>The Pennsylvania Department of Revenue <a href="#">announced</a> that the deadline for taxpayers to file their 2019 Pennsylvania personal income tax returns is extended to July 15, 2020, giving taxpayers an additional 90 days to file from the original deadline of April 15, 2020.</p> <p>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 estimated tax payments for the first and second quarters of 2020.</p> <p>To assist the business community in the midst of the COVID-19 outbreak, the department is <a href="#">waiving penalties</a> for businesses that are required to make Accelerated Sales Tax (AST) prepayments by the deadline of Friday, March 20, 2020. Additionally, for April sales tax payments, the department is waiving the AST prepayment requirement and asking businesses to simply remit the sales tax that they have collected in March.</p> <p>Due to office closures associated with COVID-19, the department is asking County Register of Wills offices to implement the following procedures when their operations resume:</p> <ul style="list-style-type: none"> <li>• If a taxpayer is filing a return or making a payment and indicates that either was due during the timeframe that offices were closed, please place a date received as of March 12, 2020, on the return and the receipt.</li> <li>• No penalties will be applied for payments received late, that otherwise would have been timely if not for the office closures.</li> </ul> <p>Also due to office closures associated with COVID-19, a petition for appeals of all tax types will be accepted as timely filed if it is filed by either 30 days after the reopening of the Board of Appeals offices or the original appeal deadline, whichever date is later.</p>	<p>May 15, 2020, for calendar year filers</p> <p>30 days after federal due date, for fiscal year filers</p> <p><a href="#">72 Pa. Stat. § 7403(a)(1)(ii)</a></p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">72 Pa. Stat. § 7330(a); 61 Pa. Code § 117.1</a></p>	<p>Guidance issued; see <a href="#">announcement</a></p>

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<p>Certain requirements concerning the <a href="#">International Fuel Tax Agreement (IFTA) and Motor Carrier Road Tax (MCRT)</a> are temporarily waived due to COVID-19 for all commercial carriers and vehicles traveling into or within Pennsylvania. This waiver applies to decals, temporary permits and trip permits. The temporary waiver is in effect from March 19, 2020 until it is determined by Governor Tom Wolf that the emergency no longer exists, or for 30 days, whichever occurs later.</p> <p>The Pennsylvania Department of Revenue (DOR) March 1 <a href="#">announced</a> the closure of the call center due to the spread of COVID-19.</p>			
<b>Rhode Island</b>	<p>On March 20, 2020, The Rhode Island Division of Taxation <a href="#">announced</a> on its COVID webpage that it will mirror the federal filing and payment extensions. Thusly, per <a href="#">federal guidance</a>, the income tax filing and payment deadline will be extended to July 15, 2020, for individuals and businesses.</p> <p>The division did not extend the March deadline for the filing and payment of sales tax, meals and beverage tax, and certain other levies, commenting that these amounts represent taxes that the businesses' customers paid during February 2020 and that the businesses held in trust, by law, for remitting to the state.</p> <p>The division issued an <a href="#">advisory</a> announcing the establishment of a new webpage for coronavirus updates, <a href="http://www.tax.ri.gov/COVID/">http://www.tax.ri.gov/COVID/</a>. When virus-related developments occur regarding Rhode Island state taxes, including any changes to deadlines, the division will post them on the webpage.</p> <p>The Rhode Island Division of Taxation (DOT) March 14 issued an <a href="#">advisory</a> encouraging taxpayers and tax professionals to use the DOT's telephone system, email system, website, and portal instead of visiting the agency's offices for individual income, corporate income, trust income, sales and use, property tax, excise tax, and estate tax purposes.</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: Same as federal - April 15, 2020 for calendar year filers, and the 15th day of 4th month after end of tax year, for fiscal year filers</p> <p><a href="#">R.I. Gen. Laws § 44-11-3</a></p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">R.I. Gen. Laws § 44-30-51(a)</a></p>	Business as usual

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<p><b>BUSINESS INCENTIVES AND RELATED INFO</b></p> <p>On its COVID webpage, the division encouraged business taxpayers in need to visit Rhode Island Commerce Corporation's <a href="#">website</a> for information about low-interest federal disaster loans for working capital to Rhode Island small businesses that are suffering substantial economic injury as a result of the coronavirus.</p>			
<b>South Carolina</b>	<p>On March 24, 2020, the South Carolina Department of Revenue <a href="#">announced</a> the State is extending the income tax filing and payment due date from April 15, 2020 to July 15, 2020.</p> <p>On March 21, 2020, Governor Henry McMaster <a href="#">directed</a> the South Carolina Department of Revenue to extend the state's income tax deadline to July 15th, in order to conform to the extended federal income tax deadline. Other state taxes will remain delayed until June 1st, as previously ordered. The department has not yet updated its guidance but is expected to do so shortly.</p> <p>On March 17, 2020, the South Carolina Department of Revenue <a href="#">announced</a> that the filing and payment deadlines for all taxes administered by the department with due dates between April 1, 2020 and June 1, 2020, has been extended to June 1, 2020, for taxpayers who have been impacted by COVID-19.</p> <p>Taxes administered by SCDOR include but are not limited to corporate and individual income taxes, sales and use taxes, admissions taxes, beer and liquor taxes, cigarette and tobacco product taxes, and motor fuel taxes.</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020 for calendar year filers, and the 15th day of 4th month after end of tax year, for fiscal year filers</p> <p><a href="#">S.C. Code Ann. § 12-6-4970(A)</a></p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">S.C. Code Ann. § 12-6-4970</a></p>	<p>Guidance issued; see <a href="#">SC Information Letter 20-3</a></p>
<b>South Dakota</b>	<p>On March 13, 2020, the South Dakota Department of Revenue (DOR) <a href="#">announced</a> that state offices will be closed until March 23rd due to the governor's executive order on COVID-19. The DOR also notified that the staff is available via chat or at 800-829-9188 to answer questions.</p>	No corporate income tax	No individual income tax	Business as usual
<b>Tennessee</b>	<p>On March 17, the Tennessee Department of Revenue <a href="#">announced</a> that it is not currently receiving walk-in customers at the Jackson,</p>	April 15, 2020, for calendar year filers	April 15, 2020	Business as usual



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	<p>Cookeville, and Shelbyville offices. Walk-in service remains available at the Memphis, Nashville, Knoxville, Chattanooga and Johnson City locations.</p> <p>The department encouraged customers to contact them via the Taxpayer Assistance Hotline at 615-253-0600 or Tax Practitioner Hotline at 615-253-0700, online at Revenue Help, or by email <a href="mailto:revenue.support@tn.gov">revenue.support@tn.gov</a>.</p>	<p>15th day of 4th month after end of tax year, for fiscal year filers</p> <p><a href="#">Tenn. Code Ann. § 67-4-2115(a)</a>; <a href="#">Tenn. Code Ann. § 67-4-2015(a)</a></p>	<p><a href="#">Tenn. Code Ann. § 67-2-107(a)</a></p>	
<b>Texas</b>	<p>On March 17, 2020, the Texas Comptroller issued a <a href="#">statement</a> indicating that he is not extending the March due dates for state and local sales taxes, hotel taxes, mixed beverage gross receipts and sales taxes, motor vehicle rental tax, seller-financed motor vehicle sales tax and motor fuels taxes.</p>	<p>No corporate income tax</p>	<p>No individual income tax</p>	<p>Business as usual</p>
<b>Utah</b>	<p>On March 23, 2020, the Utah State Tax Commission <a href="#">announced</a> that it intends to follow the federal government's tax filing and payment actions in response to the COVID-19 outbreak. It is waiting to review the official instructions from the IRS to make certain that it aligns properly with the federal requirements.</p> <p>On March 19, 2020, the Utah State Tax Commission issued a <a href="#">release</a> acknowledging the IRS income tax payment extension but stating that the deadline for paying Utah state taxes is not extended at this time. Any changes to deadlines will be posted to <a href="http://tax.utah.gov">tax.utah.gov</a>. The commission also declined to extend the filing deadline, noting that the state provides an automatic 6-month income tax filing extension to taxpayers.</p> <p>The commission is currently holding all appeal events as scheduled, but via telephone conference only. There will be no in-person appearances until further notice. Those who have or concerns about this arrangement should call 801-297-2282. To appear by telephone, persons must call 15 minutes prior to the event at 801-297-2282 for further instructions.</p> <p>On March 16, 2020, the commission <a href="#">announced</a> that it is currently open for normal hours HOWEVER, in-office services are limited.</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020, for calendar year filers, or 15th day of 4th month after end of tax year, for fiscal year filers</p> <p><a href="#">Utah Code Ann. § 59-7-501</a></p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p><a href="#">Utah Code Ann. § 59-10-514(1)(c)</a></p>	<p>Business as usual</p>

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<b>Vermont</b>	<p>On March 23, the Vermont Commissioner of Taxes <a href="#">announced</a> that income tax filing due dates for the following taxes have been extended from April 15, 2020 to July 15, 2020 for personal income tax; corporate income tax; fiduciary income tax; tax year 2020 estimated payments that were due for these taxes on April 15th, 2020; and homestead declaration and property tax credit claims. This means taxpayers can file and pay these taxes on or before July 15, 2020 without any penalty or interest.</p> <p>The department will also provide relief to businesses owing meals and rooms tax and sales and use tax by foregoing any penalty or interest for those who are not able to meet the March 25 or April 25 deadlines.</p>	<p>April 15, 2020, for calendar year filers</p> <p>15th day of 4th month after end of tax year, for fiscal year filers</p> <p><a href="#">Vt. Stat. Ann. tit. 32, § 5862(a)</a></p>	<p>April 15, 2020</p> <p><a href="#">Vt. Stat. Ann. tit. 32, § 5861(b)</a></p>	Business as usual
<b>Virginia</b>	<p>The Virginia Department of Taxation released a <a href="#">bulletin</a> state that any Virginia income tax payments due during the time period of April 1, 2020, to June 1, 2020, will now be due on June 1, 2020. This includes individual and corporate income taxes paid to Virginia Tax. All income tax filing deadlines remain the same, including the May 1, 2020 individual income tax filing due date. Late payment penalties will not be charged if payments are made by June 1, 2020. However, interest will still accrue.</p> <p>On March 19, 2020, Governor Ralph Northam <a href="#">announced</a> that businesses impacted by COVID-19 can request to defer the payment of state sales tax due on March 20, 2020, for 30 days. When granted, businesses will be able to file no later than April 20, 2020 with a waiver of any penalties.</p>	<p>Covid-19 extension for payment only: June 1, 2020 (although interest will accrue from the original due date)</p> <p>Original: April 15, 2020, for calendar year filers</p> <p>15<sup>th</sup> day of 4<sup>th</sup> month after end of tax year, for fiscal year filers</p> <p><a href="#">Va. Code Ann. § 58.1-441</a></p>	<p>Covid-19 extension for payment only: June 1, 2020 (although interest will accrue from the original due date)</p> <p>Original: May 1, 2020</p> <p><a href="#">Va. Code Ann. § 58.1-341(A)</a></p>	Guidance issued; see <a href="#">news release</a> from Office of the Governor
<b>Washington</b>	<p>The <a href="#">Washington Department of Revenue</a> will, upon request, provide extensions for filing and paying tax returns that are due and not already paid (even if the request is after the due date) from Feb. 29, 2020 to the end of the state of emergency period, which has not yet been determined. The extensions available for all taxes administered by the department are as follows: 60 days for monthly returns (this applies to the February 2020 and March 2020 returns</p>	No corporate income tax	No individual income tax	Guidance issued: see Wash. DOR <a href="#">guidance</a>

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	<p>at this time); 30 days for the Q1/2020 return; and 30 days for the Annual 2019 return.</p> <p>The department will also work with taxpayers that are impacted by COVID-19 and have payment plans to adjust payment plan amounts or extend payment dates 30 to 60 days.</p> <p>Washington has <a href="#">announced</a> emergency regulations allowing for the waiver of late filing and late payment penalties for employers when the delinquency was caused by a COVID-19 illness, including situations wherein the employer was required to close or severely curtail business operations.</p> <p>Washington also announced emergency regulations that serve to ease the process of accessing unemployment benefits for those for employees experiencing unemployment due to COVID-19.</p> <p>The Washington Department of Revenue <a href="#">announced</a> that it is closing its public tax offices temporarily; all services provided at DOR offices are available online</p>			
<b>West Virginia</b>	<p>The West Virginia State Tax Department <a href="#">announced</a> on its COVID-19 Response webpage that it is not currently extending the tax filing deadline to July 15 in conjunction with the automatic extension provided by the IRS. To receive an extension to file your WV income taxes, taxpayers can either file an <a href="#">IRS Form 4868</a> with the IRS, or a <a href="#">WV/4868</a> with the WV State Tax Department.</p> <p>The department is not currently receiving walk-in customers for assistance at its regional offices in Beckley, Charleston, Clarksburg, Martinsburg, Parkersburg, and Wheeling, West Virginia, due to concerns about the novel coronavirus (COVID-19).</p> <p>It is also temporarily suspending in-person contact with revenue agents, property tax appraisers and the making of field audits at taxpayer and tax practitioner locations.</p>	<p>April 15, 2020, for calendar year filers</p> <p>15th day of the fourth month following the close of a taxable year for fiscal year filers</p> <p><a href="#">W. Va. Code § 11-24-13</a></p>	<p>April 15, 2020</p> <p><a href="#">W. Va. Code § 11-21-51</a></p>	<p>Business as usual</p>

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<b>Wisconsin</b>	Wisconsin income tax payment and return due dates are <a href="#">extended</a> to July 15, 2020. This extension applies to individuals, trusts, estates, partnerships, associations, companies, and corporations. The relief applies solely to income tax payments and estimated income tax payments and returns due April 15, 2020. Interest, penalties, and underpayment interest for failure to make quarterly estimated tax payments with respect to such postponed federal income tax filings and payments will begin to accrue on July 16, 2020.	Covid-19 extension: July 15, 2020 Original: Same as federal <a href="#">Wis. Stat. § 71.24(1)</a>	Covid-19 extension: July 15, 2020 Original: April 15, 2020 <a href="#">Wis. Stat. § 71.03</a>	Business as usual
<b>Wyoming</b>	Pending action.	No corporate income tax.	No individual income tax.	Business as usual

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