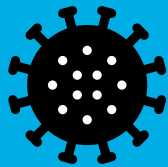


State Tax - Coronavirus Roadmap



Bloomberg Tax & Accounting

All content in this report is available on Bloomberg Tax and is updated continuously as changes occur.

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 23, 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
Federal	<p>On March 20, 2020, Treasury Secretary Steven Mnuchin announced 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 15th day of 4th month after end of tax year, for fiscal year filers</p> <p>IRC § 6072</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p>IRC § 6072</p>	Business as usual
Alabama	<p>On March 23, 2020, Alabama Governor Kay Ivey announced 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 18, 2020, the Alabama Commissioner of Revenue ordered that late payment penalties will be waived for small retail</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: Same as federal - April 15, 2020, for calendar year filers, and 15th day of 4th month after end of tax year, for fiscal year filers</p> <p>Ala. Code § 40-18-39(a)</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p>Ala. Code § 40-18-27(c)</p>	Alabama has issued guidance; see Order and see March 23 rd announcement

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<p>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 announced 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> <p>Also on March 16, 2020, the Alabama Commissioner of Revenue ordered 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.</p>			
Alaska	Pending action.	<p>May 15, 2020, for calendar year filers</p> <p>30 days after federal due date, for fiscal year filers</p> <p>Alaska Stat. § 43.20.030(a)</p>	No individual income tax	Business as usual
Arizona	<p>On March 20, 2020, the Arizona Department of Revenue announced 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.</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>Ariz. Rev. Stat. Ann. § 43-325</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p>Ariz. Rev. Stat. Ann. § 43-325</p>	Business as usual

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Arkansas	Pending action.	April 15, 2020, for calendar year filers 15 th day of 4 th month after end of tax year, for fiscal year filers Ark. Code Ann. § 26-51-806(a)(2)	April 15, 2020 Ark. Code Ann. § 26-51-806(a)(2)	Business as usual
California	<p>On March 18, 2020, the FTB updated 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.</p> <p>On March 13, the FTB announced 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 executive order 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>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020 for calendar year filers, or the 15th day of 4th month after end of tax year, for fiscal year filers</p> <p>Cal. Rev. & Tax. Code § 18601(a)</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p>Cal. Rev. & Tax. Code § 18566</p>	California has issued guidance; see Executive Order .

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<p>The California Employment Development Department (EDD) is allowing employers in the state directly affected by COVID-19 to request a 60-day extension 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>			
Colorado	Pending action.	<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>Colo. Rev. Stat. § 39-22-608(2)</p>	<p>April 15, 2020</p> <p>Colo. Rev. Stat. § 39-22-608(2)</p>	Business as usual
Connecticut	<p>On March 15, 2020, Governor Lamont announced 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"> 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 Connecticut Unrelated Business Income Tax - filing date extended to June 15, 2020; payment deadline extended to June 15, 2020 Connecticut Corporation Business Tax - filing date extended to June 15, 2020; payment deadline extended to June 15, 2020 	<p>COVID-19 extension: June 15, 2020</p> <p>Original: May 15, 2020 for calendar year filers, or the 15th day of month after federal due date, for fiscal year filers</p> <p>Conn. Gen. Stat. § 12-222(b)</p>	<p>April 15, 2020</p> <p>Conn. Gen. Stat. § 12-719(a)</p>	Business as usual
Delaware	Pending action.	<p>Same as federal</p> <p>Del. Code Ann. tit. 30, § 1904(b)</p>	<p>April 30, 2020</p> <p>Del. Code Ann. tit. 30, § 1168</p>	Business as usual
District of Columbia	In an announcement , 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)	<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>April 15, 2020</p> <p>D.C. Code Ann. § 47-1805.03(a)</p>	Business as usual

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	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.	D.C. Code Ann. § 47-1805.03(a)		
Florida	Pending action.	May 1, 2020, for calendar year filers 1 st day of 5 th month after end of tax year, for fiscal year filers Fla. Stat. § 220.222(1)(a)	No individual income tax	Business as usual
Georgia	Pending action.	April 15, 2020, for calendar year filers 15 th day of 4 th month after end of tax year, for fiscal year filers Ga. Code Ann. § 48-7-56	April 15, 2020 Ga. Code Ann. § 48-7-56	Business as usual
Hawaii	On March 19, 2020, the Hawaii Department of Taxation has issued a notice stating that its offices are closed to the public; taxpayers can reach the Department via phone, mail, or secure web-messages.	April 20, 2020, for calendar year filers 20 th day of 4 th month after end of tax year, for fiscal year filers Haw. Rev. Stat. § 235-97(b)	April 20, 2020 Haw. Rev. Stat. § 235-97(b)	Business as usual
Idaho	Pending action.	April 15, 2020, for calendar year filers 15 th day of 4 th month after end of tax year, for fiscal year filers Idaho Code § 63-3032(1)(a)	April 15, 2020 Idaho Code § 63-3032(1)(a)	Business as usual
Illinois	The Illinois Department of Revenue is waiving 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	Same as federal 35 ILCS 5/505(a)(1)	April 15, 2020 35 ILCS 5/505(a)(2)	Guidance issued; see Informational Bulletin FY2020-23

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<p>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 announced 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>Effective March 23, 2020, the Illinois Department of Revenue is suspending walk-in services at all its offices due to the COVID-19 (Coronavirus) outbreak. Taxpayers are encouraged to contact the department via email.</p>			
Indiana	<p>On March 19, 2020, Indiana Governor Eric Holcomb announced individual and business income tax filing and payment extensions due to COVID-19.</p> <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>All other tax return filings and payment due dates remain unchanged.</p>	<p>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> <p>Original: May 15, 2020, for calendar year filers, or the 15th day of month after federal due date, for fiscal year filers</p> <p>Ind. Code Ann. § 6-3-4-3(2)</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p>Ind. Code Ann. § 6-3-4-3</p>	<p>Business as usual</p>

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<p>The Indiana Department of Revenue announced 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>The department also announced that it is monitoring the IRS for possible changes to filing and payment due dates and is prepared to follow suit.</p>			
Iowa	Pending action.	<p>April 30, 2020, for calendar year filers</p> <p>Last day of 4th month after end of tax year, for fiscal year filers</p> <p>Iowa Code Ann. § 422.38; Iowa Code Ann. § 422.21(1)</p>	<p>April 30, 2020</p> <p>Iowa Code Ann. § 422.21(1)</p>	Business as usual
Kansas	Pending action.	<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>Kan. Stat. Ann. § 79-3221(b)</p>	<p>April 15, 2020</p> <p>Kan. Stat. Ann. § 79-3221(b)</p>	Business as usual
Kentucky	<p>The Kentucky Department of Revenue announced 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.</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>Ky. Rev. Stat. Ann. § 141.160(1)</p>	<p>April 15, 2020</p> <p>Ky. Rev. Stat. Ann. § 141.160</p>	Business as usual
Louisiana	<p>The Louisiana Department of Revenue announced 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>May 15, 2020, for calendar year filers</p> <p>15th day of 5th month after end of tax year, for fiscal year filers</p> <p>La. Rev. Stat. Ann. § 47:103(A)(1)</p>	<p>May 15, 2020</p> <p>La. Rev. Stat. Ann. § 47:103(A)(3).</p>	Guidance issued; see Louisiana Revenue Information Bulletin 20-008

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<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 proclamation 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>			
Maine	Pending action.	Same as federal Me. Rev. Stat. Ann. tit. 36, § 5227	April 15, 2020 Me. Rev. Stat. Ann. tit. 36, § 5227 ; IRC § 6072(a) .	Business as usual
Maryland	<p>On March 17, 2020, the Maryland Comptroller announced that there will be a 90-day extension of the April 15th 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 announced 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 & 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>	COVID-19 extension: July 15, 2020 Original: April 15, 2020, for calendar year filers, and 15 th day of 4 th month after end of tax year, for fiscal year filers Md. Code Ann. Tax-Gen. § 10-821(a)(1) ,	COVID-19 extension: July 15, 2020 Original: April 15, 2020 Md. Code Ann., Tax-Gen. § 10-820	Guidance issued; see announcement from Maryland Comptroller

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<p>The comptroller announced on March 20, 2020 that businesses that paid their Maryland Sales & Use Taxes for March before the due date, may request a refund of their payment by emailing taxpayerrelief@marylandtaxes.gov or by calling 410-260-4020.</p> <p>The Maryland Comptroller March 12 announced the closure of all branch offices on March 13.</p>			
Massachusetts	<p>On March 18, 2020, Gov. Baker announced 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>	<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>Mass. Gen. L. ch. 62C, § 11</p>	<p>April 15, 2020</p> <p>Mass. Gen. L. ch. 62C, § 6(c)</p>	<p>Guidance issued; see Announcement.</p>
Michigan	<p>On March 17, 2020, the Michigan Department of Treasury announced 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>The Michigan governor issued an Executive Order 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>April 30, 2020, for calendar year filers</p> <p>Last day of 4th month after end of tax year, for fiscal year filers</p> <p>Mich. Comp. Laws § 206.685(1)</p>	<p>April 15, 2020</p> <p>Mich. Comp. Laws § 206.315</p>	<p>Guidance issued; see Notice 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
Minnesota	<p>The Minnesota Department of Revenue announced it is granting a 30-day Sales and Use Tax grace period for businesses identified in Executive Order 20-04. During this time the department will not assess penalties or interest. 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 announced that there are no changes to income tax filing and payment due dates at this time but they are monitoring IRS actions and will make adjustments if needed.</p> <p>The department announced 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.</p>	<p>Same as federal</p> <p>Minn. Stat. § 289A.18(1)</p>	<p>April 15, 2020</p> <p>Minn. Stat. § 289A.18(1)</p>	<p>Minnesota has issued guidance; see Announcement.</p>
Mississippi	Pending action.	<p>Same as federal</p> <p>Miss. Code Ann. § 27-7-41</p>	<p>April 15, 2020</p> <p>Miss. Code Ann. § 27-7-41</p>	Business as usual
Missouri	Pending action.	<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>Mo. Rev. Stat. § 143.511</p>	<p>April 15, 2020</p> <p>Mo. Rev. Stat. § 143.511</p>	Business as usual
Montana	Pending action.	<p>May 15, 2020, for calendar year filers</p> <p>15th day of 5th month after end of tax year, for fiscal year filers</p> <p>Mont. Code Ann. § 15-31-111(2).</p>	<p>April 15, 2020</p> <p>Mont. Code Ann. § 15-30-2604(1).</p>	Business as usual

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Nebraska	Pending action.	Same as federal Neb. Rev. Stat. § 77-2768	April 15, 2020 Neb. Rev. Stat. § 77-2768	Business as usual
Nevada	Pending action.	No corporate income tax	No individual income tax	Business as usual
New Hampshire	Pending action.	April 15, 2020, for calendar year filers 15 th day of 4 th month after end of tax year, for fiscal year filers N.H. Rev. Stat. Ann. § 77-A:6(I)	April 15, 2020 N.H. Rev. Stat. Ann. § 77:18	Business as usual
New Jersey	<p>On March 16, 2019, legislators in the New Jersey Assembly introduced A3841, 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 announced that a number of its offices are expected to be closed through at least March 31, 2020.</p> <p>BUSINESS INCENTIVES AND RELATED INFO</p> <p>All New Jersey counties are now approved 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. These loans are intended to assist through the disaster recovery period. Applications are available on the US Small Business Association website.</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>N.J. Rev. Stat. § 54:10A-15(a)</p>	<p>April 15, 2020</p> <p>N.J. Rev. Stat. § 54A:8-1(a)</p>	Business as usual
New Mexico	The New Mexico Taxation and Revenue Department announced that the deadline for filing and paying personal and corporate income tax has been extended to July 15, 2020, for returns and payments	COVID-19 extension: July 15, 2020	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p>	Business as usual

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<p>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 announced 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>Original: Same as federal - April 15, 2020, for calendar year filers, and 15th day of 4th month after end of tax year, for fiscal year filers</p> <p>N.M. Stat. Ann. § 7-2A-9</p>	<p>N.M. Stat. Ann. § 7-2-12</p>	
New York	<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 webpage it will use to convey new information.</p> <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>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>N.Y. Tax Law § 211(1)</p>	<p>April 15, 2020</p> <p>N.Y. Tax Law § 651(a)</p>	<p>Guidance issued; see NYC Finance Memorandum 20-2</p>
North Carolina	<p>On March 20, 2020, the North Carolina Department of Revenue announced 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.</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020, for calendar year filers, and 15th day of 4th month after end of tax year, for fiscal year filers</p> <p>N.C. Gen. Stat. § 105-130.17(b)</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p>N.C. Gen. Stat. § 105-155</p>	<p>North Carolina has issued guidance; see Notice 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
	<p>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 notice 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>			
North Dakota	Pending action.	<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>N.D. Cent. Code § 57-38-34(2)</p>	<p>April 15, 2020</p> <p>N.D. Cent. Code § 57-38-34(2)</p>	Business as usual
Ohio	The Ohio Department of Taxation (DOT) March 13 announced 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>Ohio Rev. Code Ann. § 5751.051(A)(5)</p>	<p>April 15, 2020</p> <p>Ohio Rev. Code Ann. § 5747.08(G)</p>	Business as usual
Oklahoma	On March 23, the Oklahoma Tax Commission announced 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>Okla. Stat. Ann. tit. 68, § 2368(H)(4), (5)</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p>Okla. Admin. Code § 710:50-3-3</p>	Business as usual
Oregon	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	<p>May 15, 2020, for calendar year filers</p> <p>15th day of month after federal due date, for fiscal year filers</p>	<p>April 15, 2020</p> <p>(Oregon has announced that it will comply with any extension of the federal tax due date)</p>	Business as usual

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<p>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>	<p>(Oregon has announced that it will comply with any extension of the federal tax due date)</p> <p>Or. Rev. Stat. § 314.385(1)(b)</p>	<p>Or. Rev. Stat. § 314.385(1)(a);</p>	
<p>Pennsylvania</p>	<p>The Pennsylvania Department of Revenue announced 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 waiving penalties 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"> • 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. • No penalties will be applied for payments received late, that otherwise would have been timely if not for the office closures. 	<p>May 15, 2020, for calendar year filers</p> <p>30 days after federal due date, for fiscal year filers</p> <p>72 Pa. Stat. § 7403(a)(1)(ii)</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p>72 Pa. Stat. § 7330(a); 61 Pa. Code § 117.1</p>	<p>Guidance issued; see announcement</p>

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	<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>Certain requirements concerning the International Fuel Tax Agreement (IFTA) and Motor Carrier Road Tax (MCRT) 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 announced the closure of the call center due to the spread of COVID-19.</p>			
Rhode Island	<p>On March 20, 2020, The Rhode Island Division of Taxation announced on its COVID webpage that it will mirror the federal filing and payment extensions. Thusly, per federal guidance, 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 advisory announcing the establishment of a new webpage for coronavirus updates, http://www.tax.ri.gov/COVID/. 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>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>R.I. Gen. Laws § 44-11-3</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p>R.I. Gen. Laws § 44-30-51(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>The Rhode Island Division of Taxation (DOT) March 14 issued an advisory 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>BUSINESS INCENTIVES AND RELATED INFO</p> <p>On its COVID webpage, the division encouraged business taxpayers in need to visit Rhode Island Commerce Corporation's website 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>			
<p>South Carolina</p>	<p>On March 21, 2020, Governor Henry McMaster directed 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 announced 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>S.C. Code Ann. § 12-6-4970(A)</p>	<p>COVID-19 extension: July 15, 2020</p> <p>Original: April 15, 2020</p> <p>S.C. Code Ann. § 12-6-4970</p>	<p>Guidance issued; see SC Information Letter 20-3</p>
<p>South Dakota</p>	<p>The South Dakota Department of Revenue (DOR) March 13 announced that state offices will be closed until March 23rd due to the governor's executive order on COVID-19. The DOR also notified</p>	<p>No corporate income tax</p>	<p>No individual income tax</p>	<p>Business as usual</p>

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	that the staff is available via chat or at 800-829-9188 to answer questions.			
Tennessee	<p>On March 17, the Tennessee Department of Revenue announced that it is not currently receiving walk-in customers at the Jackson, 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 revenue.support@tn.gov.</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>Tenn. Code Ann. § 67-4-2115(a); Tenn. Code Ann. § 67-4-2015(a)</p>	<p>April 15, 2020</p> <p>Tenn. Code Ann. § 67-2-107(a)</p>	Business as usual
Texas	<p>On March 17, 2020, the Texas Comptroller issued a statement 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>	No corporate income tax	No individual income tax	Business as usual
Utah	<p>On March 19, 2020, the Utah State Tax Commission issued a release 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 tax.utah.gov. 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 announced that it is currently open for normal hours HOWEVER, in-office services are limited.</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>Utah Code Ann. § 59-7-501</p>	<p>April 15, 2020</p> <p>Utah Code Ann. § 59-10-514(1)(c)</p>	Business as usual
Vermont	Pending action.	April 15, 2020, for calendar year filers	April 15, 2020	Business as usual

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
		15th day of 4th month after end of tax year, for fiscal year filers Vt. Stat. Ann. tit. 32, § 5862(a)	Vt. Stat. Ann. tit. 32, § 5861(b)	
Virginia	On March 19, 2020, Governor Ralph Northam announced 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.	April 15, 2020, for calendar year filers 15 th day of 4 th month after end of tax year, for fiscal year filers Va. Code Ann. § 58.1-441	May 1, 2020 Va. Code Ann. § 58.1-341(A)	Guidance issued; see news release from Office of the Governor
Washington	<p>The Washington Department of Revenue 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 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 announced 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>	No corporate income tax	No individual income tax	Guidance issued: see Wash. DOR guidance

Jurisdiction	Legislation and Agency Guidance Related to COVID-19	Corporate Income Tax Deadlines	Individual Income Tax Deadline	Indirect Taxes
	The Washington Department of Revenue announced that it is closing its public tax offices temporarily; all services provided at DOR offices are available online			
West Virginia	Pending action.	April 15, 2020, for calendar year filers 15th day of the third month following the close of a taxable year for fiscal year filers W. Va. Code § 11-24-13	April 15, 2020 W. Va. Code § 11-21-51	Business as usual
Wisconsin	Pending action.	Same as federal Wis. Stat. § 71.24(1)	April 15, 2020 Wis. Stat. § 71.03	Business as usual
Wyoming	Pending action.	No corporate income tax.	No individual income tax.	Business as usual

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