

STATE AND LOCAL TAX FILING AND PAYMENT EXTENSIONS DUE TO COVID-19

INCOME TAXES							
Jurisdiction	Tax Type	Comments	Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief	Website Link
Federal	Business Income/Franchise	Estimated income tax payments for Q2 of 2020 are still due on June 15, 2020.	July 15, 2020	July 15, 2020	July 15, 2020, only for 2020 Q1 estimated payments	July 15, 2020	https://www.irs.gov/newsroom/filing-and-payment-deadlines-questions-and-answers
Federal	Individual Income	Estimated income tax payments for Q2 of 2020 are still due on June 15, 2020.	July 15, 2020	July 15, 2020	July 15, 2020, only for 2020 Q1 estimated payments	July 15, 2020	https://www.irs.gov/newsroom/filing-and-payment-deadlines-questions-and-answers
Alabama	Business Income/Franchise	Per the Commissioner's March 23rd Order, "no extension is provided in this Order for the payment or deposit of any other type of state tax, or for the filing of any other state information return." <i>(See the second link on the right for a list of FAQs issued on 4/2/20).</i>	Corporate Income Tax: July 15, 2020, for corporate income tax, financial institution excise tax, or business privilege tax. Pass-Through Entities: July 15, 2020, for composite income tax returns that were due on March 15, 2020	Corporate Income Tax: July 15, 2020, for corporate income tax, financial institution excise tax, or business privilege tax. Pass-Through Entities: July 15, 2020, for composite income tax payments that were due on March 15, 2020	July 15, 2020, only for estimated payments due on April 15, 2020 (i.e., 2020 Q1 payments)	Corporate Income Tax: July 15, 2020 Pass-Through Entities: July 15, 2020	https://revenue.alabama.gov/news/
	Individual Income	Per the Commissioner's March 23rd Order, "no extension is provided in this Order for the payment or deposit of any other type of state tax, or for the filing of any other state information return." <i>(See the second link on the right for a list of FAQs issued on 4/2/20).</i>	July 15, 2020	July 15, 2020	July 15, 2020, only for estimated payments due on April 15, 2020 (i.e., 2020 Q1 payments)	July 15, 2020	https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/ https://revenue.alabama.gov/news/
	Indirect Tax	<i>(See the second link on the right for a list of FAQs issued on 4/2/20).</i> SALES TAX: Per a 3/18 Order of the Commissioner of Revenue, 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 Feb, March, and April 2020 state sales tax liabilities. Late payment penalties will be waived for these taxpayers through June 1, 2020.					https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/ https://revenue.alabama.gov/2020/03/ador-extends-relief-to-small-businesses/
	Indirect Tax	SALES TAX: Effective immediately, the Department of Revenue is extending relief to 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 (preparing meals, snacks, and beverages for immediate consumption). Taxpayers filing returns for these reporting periods will receive waivers through June 1, 2020, of late payment penalties for state sales tax liabilities reported on their returns.					https://revenue.alabama.gov/2020/03/ador-extends-relief-to-naics-sector-72-businesses/
	Indirect Tax	LODGINGS TAXES: Effective immediately, the Department of Revenue is extending relief to state lodgings tax account holders who are unable to timely pay their February, March, and April 2020 state transient occupancy tax, commonly referred to as "lodgings tax" liabilities. Late payment penalties for state lodgings tax liabilities reported for these tax periods will be waived through June 1, 2020. This relief applies only to the waiver late payment penalties for state lodgings tax liabilities. The Department has not extended the return filing deadlines for state lodgings taxes. As a result, state lodging tax filers should timely file all lodgings tax returns as normal and report any taxes due.					https://revenue.alabama.gov/2020/03/ador-extends-relief-to-lodgings-businesses/

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Alaska	Business Income/Franchise	SB 241 will extend the deadline to file tax returns, file reports, and make payments for all taxes under Alaska Statutes Title 43, except for the Oil and Gas Property Tax and Oil and Gas Production Tax types. All other tax types administered by the Tax Division and Charitable Gaming will have their deadlines extended until July 15, 2020. This extension will apply to returns (includes amended and information returns), reports, and payments due between April 10, 2020 (or sooner if the bill is signed sooner) and July 14, 2020. Because the tax deadlines are extended, penalty or interest will be not be assessed if returns and payments are received for the affected periods on or before July 15, 2020.	July 15, 2020	July 15, 2020	July 15, 2020	July 15, 2020	http://tax.alaska.gov/programs/documentviewer/viewer.aspx?159n
	Individual Income	See above.	July 15, 2020	July 15, 2020	July 15, 2020	July 15, 2020	http://tax.alaska.gov/programs/documentviewer/viewer.aspx?159n
Arizona	Business Income/Franchise	The extension applies to individual, corporate, and fiduciary income tax returns. "Taxpayers anticipating they will need more time beyond the new July 15 deadline to file state income taxes should consider filing for an extension by submitting Arizona Form 204 by July 15. Taxpayers do not need to submit Arizona Form 204 if they have already received a federal extension from the IRS."	July 15, 2020	July 15, 2020	No extension, Due date for estimated payments due on April 15, 2020, remains April 15, 2020.	July 15, 2020	https://azdor.gov/news-events-notice/news/ador-extends-income-tax-deadline-july-15-2020
	Individual Income	The extension applies to individual, corporate, and fiduciary income tax returns. "Taxpayers anticipating they will need more time beyond the new July 15 deadline to file state income taxes should consider filing for an extension by submitting Arizona Form 204 by July 15. Taxpayers do not need to submit Arizona Form 204 if they have already received a federal extension from the IRS."	July 15, 2020	July 15, 2020	No extension, Due date for estimated payments due on April 15, 2020, remains April 15, 2020.	July 15, 2020	https://azdor.gov/sites/default/files/PUBLICATION_GTN-20-1.pdf
Arkansas	Business Income/Franchise	Other than individual taxes (discussed below) extended by Executive Order 20-09, all other taxes must still be reported and paid according to existing Arkansas law, including 2019 corporate income taxes due on April 15, 2020.	Corporate Income Tax: No extension	Corporate Income Tax: No extension	Corporate Income Tax: No extension	Corporate Income Tax: No extension	https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/IncomeTaxExtension.pdf
	Business Income/Franchise	FRANCHISE TAX (filed with the Arkansas Secretary of State): "Late fees and interest charges on businesses' annual franchise taxes will be waived until July 15th. The filing deadline for annual franchise taxes is May 1st. Typically, companies filing after the deadline are charged a \$25 late fee plus 0.000274% interest per day the payment is delinquent. These penalties will be waived for those who file between May 2nd and July 15th. This only applies to the 2020 franchise tax reporting year remains in place.	Franchise Tax: No, the May 1, 2020 filing deadline for the 2020 franchise tax reporting year remains in place.	Franchise Tax: July 15, 2020, for the 2020 franchise tax reporting year.		Franchise Tax: July 15, 2020	https://content.govdelivery.com/accounts/ARSOS/bulletins/2836490
	Individual Income	In Executive Order 20-09, Governor Hutchinson announced the state deadline to file and pay individual income taxes has been extended to July 15, matching the federal extension. This extension includes 2019 returns of Subchapter S Corporations, fiduciaries and estates, partnerships and composite returns. Arkansas did not extend the 2020 estimated tax payments.	July 15, 2020	July 15, 2020	No extension, Q1 payments are due 4/15/20, Q2 payments are due 6/15/20	July 15, 2020	https://www.dfa.arkansas.gov/news/details/covid-19-dfa-frequently-asked-questions
California	Business Income/Franchise	Franchise Tax Board (FTB): Per the FTB website, "Taxpayers do not need to claim any special treatment or call FTB to qualify for this relief." FTB taxes include: income taxes, LLC taxes and fees, non-wage withholding payments, and trust taxes. Extensions apply to fiscal year taxpayers as well. (See new link on the right.)	Franchise Tax Board (FTB): Moving all filing deadlines to file to <u>July 15, 2020</u>	FTB: Moving payment deadline to <u>July 15, 2020</u>	FTB: Moving Q1 and Q2 payment deadlines to <u>July 15, 2020</u>	FTB: No interest or penalty if filed and paid by July 15, 2020 deadline.	https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-3-state-postpones-tax-deadlines-until-july-15-due-to-the-covid-19-pandemic.html https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/extensions-to-file-pay.html

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	Individual Income	<p>FTB: Per the FTB website, "Taxpayers do not need to claim any special treatment or call FTB to qualify for this relief."</p> <p>FTB taxes include: income taxes, LLC taxes and fees, non-wage withholding payments, and trust taxes.</p>	<p>FTB: Moving all filing deadlines to file to <u>July 15, 2020</u></p>	<p>FTB: Moving payment deadline to <u>July 15, 2020</u></p>	<p>FTB: Moving Q1 and Q2 payment deadlines to <u>July 15, 2020</u></p>	<p>FTB: No interest or penalty if filed and paid by July 15, 2020 deadline.</p>	<p>https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-3-state-postpones-tax-deadlines-until-july-15-due-to-the-covid-19-pandemic.html</p>
	Franchise Tax Board	<p>Notice 2020-02 allows an extension of time for taxpayers to claim a refund, to file a protest of a Notice of Proposed Assessment (NPA) with the Franchise Tax Board (FTB) and to file an appeal or a petition for rehearing with the Office of Tax Appeals (OTA). It also allows an extension of time for the FTB to issue an NPA.</p> <p>The extension is to July 15, 2020, if the expiration period would have ended before July 15, 2020.</p>					<p>https://www.ftb.ca.gov/tax-pros/law/ftb-notice/2020-02.pdf</p>
	Indirect Tax	<p>Sales and Use Tax - Small Business Relief Payment Plans:</p> <p>Effective April 2, 2020, small business taxpayers, those with less than \$5 million in taxable annual sales, can take advantage of a 12-month, interest-free, payment plan for up to \$50,000 of sales and use tax liability.</p>					<p>https://www.cdtfa.ca.gov/services/covid19.htm#small-business-payment</p>
	Indirect Tax	<p>CDTFA: "On March 12, 2020, Governor Newsom issued an Executive Order in response to the COVID-19 State of Emergency. Pursuant to this Executive Order, through May 11th, the CDTFA has the authority to assist individuals and businesses impacted by complying with a state or local public health official's imposition or recommendation of social distancing measures related to COVID-19. This assistance includes granting extensions for filing returns and making payments, relief from interest and penalties, and filing a claim for refund."</p>	<p>California Department of Tax and Fee Administration (CDTFA):</p> <ul style="list-style-type: none"> - 60 day extension - Must apply in writing, through online services, or calling customer service. 	<p>CDTFA taxes:</p> <ul style="list-style-type: none"> - 60 day extension - Must apply in writing, through online services, or calling customer service. 			<p>California CDTFA State of Emergency Webpage</p>
	Payroll Taxes	<p>EMPLOYMENT TAXES: "Employers statewide directly affected by the new coronavirus (COVID-19) may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. This extension may be granted under Section 1111.5 of the California Unemployment Insurance Code (CUIC). A written request for extension must be received within 60 days from the original delinquent date of the payment or return."</p>					<p>https://www.edd.ca.gov/payroll_taxes/emergency_and_disaster_assistance_for_employers.htm</p>

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San Francisco, California	City Taxes	San Francisco Mayor announced that small businesses may be able to defer some business taxes: Defer "Business Taxes for Small Businesses. In order to provide immediate cash-flow assistance to small businesses, Mayor Breed will be working with Treasurer Cisneros to notify small businesses that the next round of quarterly businesses taxes can be deferred. Businesses are required to pre-pay their first quarter business taxes for current tax year by April 30th. This announcement will allow businesses to not pre-pay, deferring payment due to February 2021. No interest payments, fees, or fines will accrue as a result of the deferral. This benefit will be offered to business with up to \$10 million in gross receipts, benefiting approximately 8,050 businesses with an average \$5,400 tax payment deferral each." The San Francisco deadline for prepayment of first quarter tax filings for businesses with up to \$10 million in gross receipts would be delayed from April to next February 2021. The move would help more than 8,000 businesses with an average \$5,400 tax payment. San Francisco business license fees will be also deferred for three months.					https://sfmayor.org/article/san-francisco-announces-measures-support-small-businesses-response-covid-19
Colorado	Business Income/Franchise	<p>"Governor Jared Polis has extended 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. This extension and these waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay."</p>	July 15, 2020	July 15, 2020	July 15, 2020	July 15, 2020	https://www.colorado.gov/pacific/tax/covid-19-updates#Income%20Tax%20Extension
	Individual Income	See above.	July 15, 2020	July 15, 2020	July 15, 2020	July 15, 2020	https://www.colorado.gov/pacific/tax/covid-19-updates#Income%20Tax%20Extension
	Indirect Tax	<p>SALES TAX: Colorado retailers that are required to file a sales tax return and remit sales tax on April 20, 2020 may extend their filing and remittance deadline to May 20, 2020. This is a one-time extension of the April 20, 2020 filing and remittance deadline for state and state-administered sales taxes. The extension does not apply to self-collecting home-rule taxing jurisdictions.</p> <p>The Department will waive penalties and interest that may accrue retailers that file their return and remit the full amount of state and state-administered sales tax due April 20, 2020 on or before May 20, 2020.</p>					https://www.colorado.gov/pacific/tax/sales-tax-deadlines

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	Various	<p>Non-income taxes: "Per Executive Order 20-010, the governors directs the "DOR to coordinate with local governments that chose to extend tax payment deadlines for property, sales and use taxes and take whatever action they need to let them waive penalties and fees during the crisis."</p> <p>"Please note that the extensions and waivers granted by this notice apply only to the payments and returns described above. They do not apply to other returns, filings, or payments required to be made, including, but not limited to, withholding</p>					https://www.colorado.gov/governor/2020-executive-orders
Connecticut	Business Income/Franchise	<p>Effective immediately, the filing deadlines for certain (PTE, UBIT, and Corporate Business Returns) annual tax returns due on or after March 15, 2020, and before June 1, 2020, are extended by at least 30 days. In addition, the payments associated with these returns are also extended to the corresponding due date in June.</p> <p>The Covid-19 extension does NOT apply to business tax returns already on extension.</p> <p>(See the second link on the right for an updated list of FAQs by the CT DRS.)</p>	<p>Pass through entity taxes: Filing deadline extended to <u>April 15, 2020</u></p> <p>Unrelated business income, and corporate income taxes: Filing deadline extended to <u>June 15, 2020</u></p> <p>Corporate Business Return (1120): Filing deadline extended to <u>June 15, 2020</u></p>	<p>Pass through entity taxes: Payment deadline extended to <u>June 15, 2020</u></p> <p>Unrelated business income, and corporate income taxes: Payment deadline extended to <u>June 15, 2020</u></p> <p>Corporate Business Return (1120): Filing deadline extended to June 15, 2020</p>	No, the due date for estimated payments was not extended.	No interest or penalty under automatic extension	Connecticut Press Release
	Individual Income	<p>On March 20, 2020, DRS announced that the due date for 2019 individual income tax returns and payments was extended to July 15, 2020, for Forms CT-1040, CT-1040NR/PY, and CT-1041 (trusts and estates). The extension also applies to gift tax returns on Form CT-706/709.</p> <p>The extension does NOT apply to withholding tax.</p> <p>(See the second link on the right for an updated list of FAQs by the CT DRS.)</p>	July 15, 2020	July 15, 2020	July 15, 2020, applies to CT estimated income tax payments for Q1 and Q2 of 2020.		https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ https://portal.ct.gov/DRS/News-Press-Releases/2020/2020-Latest-News/DRS-extends-filing-and-payment-deadlines-for-personal-income-tax
	Indirect Tax	<p>On March 30, 2020, per the DRS FAQs page, relief is available to <u>small business taxpayers</u>.</p> <p>For monthly Sales Tax and Room Occupancy Tax filers: returns and payments due March 31, 2020, and April 30, 2020, are extended to May 31, 2020. For quarterly Sales Tax and Room Occupancy Tax filers: returns and payments due April 30, 2020, are extended to May, 31, 2020.</p> <p>Taxpayers that have \$150,000 or less in annual Sales Tax liability qualify for an automatic extension of time to file and pay. Similarly, taxpayers that have \$150,000 or less in annual Room Occupancy Tax also qualify for this relief. A taxpayer that collects both Sales Tax and Room Occupancy Tax must evaluate each tax separately to determine eligibility for relief.</p> <p>Taxpayers are required to utilize a calendar year look back period of January 1, 2019, through December 31, 2019. Any taxpayer that reported \$150,000 or less in tax during that period qualifies for the relief.</p>					https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ
Delaware	Business Income/Franchise		July 15, 2020	July 15, 2020	July 15, 2020, for corporate tentative returns that would be due on April 15, 2020 (i.e., 2020 Q1 estimated payments)	July 15, 2020	https://revenuefiles.delaware.gov/2020/TIM2020-01_COVID-19_filing_extension.pdf

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	Individual Income	Fiduciary income tax returns that are due on April 30, 2020 will now be due on July 15, 2020.	July 15, 2020	July 15, 2020	July 15, 2020, for estimated personal income tax payments that are due on April 30, 2020. However, Q2 payments remain due on June 15, 2020.	July 15, 2020	https://revenuefiles.delaware.gov/2020/TIM2020-01_COVID-19_filing_extension.pdf	
District of Columbia	Business Income/Franchise	Mayor Muriel Bowser and Chief Financial Officer Jeffrey DeWitt announced that the deadline for taxpayers to file and pay their 2019 District of Columbia 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.	July 15, 2020, for partnership tax returns (D-65), and franchise tax returns (D-20, D-30)	July 15, 2020, for partnership tax returns (D-65), and franchise tax returns (D-20, D-30)	No extension, 2020 Q1 and Q2 payments are still due April 15th and June 15th, respectively.		https://coronavirus.dc.gov/release/mayor-bowser-and-chief-financial-officer-dewitt-announce-2019-tax-filings-and-payment	
	Individual Income	Mayor Muriel Bowser and Chief Financial Officer Jeffrey DeWitt announced 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) 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.	July 15, 2020, for individual and fiduciary income tax returns (D-40, D-41, and D-40B)	July 15, 2020, for individual and fiduciary income tax returns (D-40, D-41, and D-40B)	No extension, 2020 Q1 and Q2 payments are still due April 15th and June 15th, respectively.		https://otr.cfo.dc.gov/node/1469326	
	Property Tax	PROPERTY TAX: Emergency legislation was enacted to extend the deadline for real property tax payments for hotels/motels from March 31 to June 30.						https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/OTR%20Notice-Hotels%20and%20Motels%20FINAL.pdf
	Property Tax	PROPERTY TAX: "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 property tax assessment and filing of the Income and Expense report is now April 30, 2020."						https://otr.cfo.dc.gov/page/otr-coronavirus-information-and-guidance
	Indirect Tax	SALES AND USE TAXES: "OTR 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."						https://otr.cfo.dc.gov/page/otr-coronavirus-information-and-guidance
Florida	Business Income/Franchise	Per AICPA, "Florida's Department of Revenue will offer flexibility on the deadlines of taxes due, including corporate income taxes and sales taxes, to help businesses adversely affected by the new coronavirus response efforts, Gov. Ron DeSantis announced. Some corporate income tax payments can be deferred until the end of the fiscal year, the Republican governor said 3/16/20 at a news conference."					https://floridarevenue.com/pages/default.aspx	
	Individual Income Property Tax	N/A PROPERTY TAXES: The date for citizens and businesses to pay property taxes in all Florida counties is extended from March 31 to April 15, 2020. All tax collectors must consider taxes to be timely paid if received by electronic payment or postmarked by April 15, 2020.	N/A	N/A	N/A	N/A	N/A https://floridarevenue.com/emdisaster/Additional%20Info/Order%20of%20Emergency%20Waiver%2020-52-DOR-001%20(Property%20Tax%20Oversight).pdf?mc_cid=f5e0a4ea0f&mc_eid=01f6ed7b42	

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	Indirect Tax	<p>SALES AND USE TAXES: Sales and use tax, as well as other related tax returns and payments, are normally due on the first day of the month and are late after the twentieth day of the month. Order of Emergency Waiver/Deviation #20-52-DOR-002 outlines:</p> <ul style="list-style-type: none"> • Taxpayers who have been <u>adversely affected</u> by COVID-19, have an extended due date to April 30, 2020, for sales and use tax, as well as other related taxes, collected in March. • Taxpayers who have <u>not</u> been adversely affected by COVID-19 continue to file and remit taxes no later than the normal due date of April 20. • Taxpayers who were unable to meet the March 20 due date will have penalty and interest waived for taxes collected in February if the taxes are reported and remitted by March 31, 2020. <p><u>Adversely affected</u> taxpayer means:</p> <ul style="list-style-type: none"> • The business closed in compliance with a state or local government order and had no taxable sales transactions as a result; or • The business experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or • The business was established after March 2019; or • The business is registered with the Department to file quarterly. 					https://fria.org/wp-content/uploads/2020/03/DOR-Sales-Tax-3.26.pdf?mc_cid=f5e0a4ea0f8mc_eid=01f6ed7b42
Georgia	Business Income/Franchise	These extensions are automatic. Taxpayers are not required to file any additional forms or contact the Department to qualify for this automatic relief.	July 15, 2020	July 15, 2020	July 15, 2020, for Georgia estimated income tax payments due on April 15, 2020 for the taxpayer's 2020 tax year	July 15, 2020	https://dor.georgia.gov/
	Individual Income	These extensions are automatic. Taxpayers are not required to file any additional forms or contact the Department to qualify for this automatic relief.	July 15, 2020	July 15, 2020	July 15, 2020, for Georgia estimated income tax payments due on April 15, 2020 for the taxpayer's 2020 tax year	July 15, 2020	https://dor.georgia.gov/
	Various	NON-INCOME TAXES: This relief does NOT apply to any other non-income taxes imposed in Georgia.					https://dor.georgia.gov/coronavirus-tax-relief-faqs
Hawaii	Business Income/Franchise		July 20, 2020, for corporate income tax returns for the 2019 tax year that are due from April 20, 2020 to June 20, 2020	July 20, 2020, for corporate income tax payment for the 2019 tax year that are due from April 20, 2020 to June 20, 2020	No, Relief includes only payments for the 2019 tax year and does not include payment of 2020 estimated taxes.	July 20, 2020, P&I will not accrue from April 20, 2020 to July 20, 2020. P&I will begin to accrue on July 21, 2020	https://tax.hawaii.gov/wp-content/uploads/2020/03/2019-only-Tax-ANN-2020-01-COVID19-Relief-2020-03-23.pdf
	Individual Income		July 20, 2020, for individual income tax returns for the 2019 tax year that are due from April 20, 2020 to June 20, 2020	July 20, 2020, for individual income tax payment for the 2019 tax year that are due from April 20, 2020 to June 20, 2020	No, Relief includes only payments for the 2019 tax year and does not include payment of 2020 estimated taxes.	July 20, 2020, P&I will not accrue from April 20, 2020 to July 20, 2020. P&I will begin to accrue on July 21, 2020	https://tax.hawaii.gov/wp-content/uploads/2020/03/2019-only-Tax-ANN-2020-01-COVID19-Relief-2020-03-23.pdf
Idaho	Business Income/Franchise	Governor Little has extended the 2019 Idaho income tax filing and payment deadlines from April 15, 2020, to June 15, 2020. The extension applies to all taxpayers - including individuals, businesses, and entities - regardless of the amount owed. Penalty and interest won't apply if taxpayers file their return and pay the income tax they owe by June 15.	June 15, 2020	June 15, 2020	June 15, 2020	June 15, 2020	https://coronavirus.idaho.gov/wp-content/uploads/sites/127/2020/03/proclamation_tax-deadline_032320.pdf
	Individual Income	(See the link to the right for a list of FAQs issued by the Idaho State Tax Commission).	June 15, 2020	June 15, 2020	June 15, 2020	June 15, 2020	https://tax.idaho.gov/i-2075.cfm

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	Property Tax	PROPERTY TAX: 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, Property Tax Deferral, and 100% Service-Connected Disabled Veterans Benefit.					https://tax.idaho.gov/feed.cfm?dd=4313
Illinois	Business Income/Franchise	<p>The 2019 income tax filing and payment deadlines for all taxpayers who file and pay their Illinois income taxes on April 15, 2020, are automatically extended until July 15, 2020. This relief applies to all individual returns, trusts, and corporations. This relief is automatic, taxpayers do not need to file any additional forms or call IDOR to qualify.</p> <p>The IL DOR has indicated that the Governor's executive order does NOT extend the due dates of:</p> <ul style="list-style-type: none"> - Partnerships or S-Corps filing replacement tax returns. - Withholding income tax returns, including the IL-1065 and payments for nonresident members. - 2020 estimated payments. - An already extended return. 	July 15, 2020	July 15, 2020	<p>This does NOT impact the first and second installments of estimated payments for 2020 taxes that are due April 15 and June 15. Taxpayers are required to estimate their tax liability for the year and make four equal installments.</p> <p>(See 2nd link on the right discussing how to calculate 2020 estimated payments).</p>	Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. You will automatically avoid interest and penalties on the taxes paid by July 15, 2020.	https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-24.pdf https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-26.pdf
	Individual Income	The 2019 income tax filing and payment deadlines for all taxpayers who file and pay their Illinois income taxes on April 15, 2020, are automatically extended until July 15, 2020. This relief applies to all individual returns, trusts, and corporations. This relief is automatic, taxpayers do not need to file any additional forms or call IDOR to qualify.	July 15, 2020	July 15, 2020	This does NOT impact the first and second installments of estimated payments for 2020 taxes that are due April 15 and June 15. Taxpayers are required to estimate their tax liability for the year and make four equal installments.	Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. You will automatically avoid interest and penalties on the taxes paid by July 15, 2020.	https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-24.pdf
	Estate Tax	ESTATE TAX: "Estates with returns and payments due between March 16, 2020 and April 15, 2020 will receive a 30 day extension for filing and payment. Please be aware that an extension of time to pay does not waive or abate statutory interest and that payments must be sent to the Illinois State Treasurer. A fillable form for making payment of the Illinois Estate Tax to the Illinois State Treasurer can be downloaded from the Illinois State Treasurer's website."					https://illinoisattorneygeneral.gov/publications/estatetax.html
	Indirect Tax	SALES TAX: DOR is waiving penalties and interest on late payment of sales tax liabilities of <u>certain</u> (eating/drinking establishments that incurred a sales tax liability of less than \$75,000 in 2019) bar and restaurants.					https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-23.pdf
Chicago, Illinois	City Taxes	<p>To further provide relief for businesses over the coming weeks, the City is also extending due dates for tax payments until April 30, 2020 for the following City taxes:</p> <ul style="list-style-type: none"> -Bottled Water tax -Checkout Bag tax -Amusement tax -Hotel Accommodation tax -Restaurant tax -Parking tax 					https://www.chicago.gov/city/en/depts/mayor/press_room/press_releases/2020/march/SmallBusinessReliefPackage.html

			INCOME TAXES				
Jurisdiction	Tax Type	Comments	Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief	Website Link
Cook County, Illinois	Local Taxes	<p>To assist taxpayers during this difficult time, the due dates for the February 2020 and March 2020 filing periods for our monthly Home Rule taxes have been extended. Returns and payments for February 2020 and March 2020 are now due on or before May 1, 2020. Interest and penalties will also not be assessed on these periods until after May 1, 2020.</p> <p>The extended due dates apply to monthly filings/payments of the following Home Rule taxes that are currently available on our taxpayer portal: Alcoholic Beverage Tax, Amusement Tax, Gasoline and Diesel Fuel Tax, Hotel Accommodations Tax and Parking Lot and Garage Operations Tax. The extended due dates also apply to monthly filings/payments for the following Home Rule taxes that are NOT available on our taxpayer portal: Firearm and Firearm Ammunition Tax, New Motor Vehicle Tax, Tobacco Tax and Use Tax.</p>					https://www.cookcountyil.gov/agency/departments-revenue
	Indiana	<p>Business Income/Franchise</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>Individual Income</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>Various</p> <p>Per Indiana Dept of Revenue's March 19, 2020, Announcement, "all other tax return filings and payment due dates remain unchanged."</p> <p>Property Tax</p> <p>PROPERTY TAX: Executive Order # 20-005 on March 19, 2020 mandates that all counties waive penalties for delinquent non-escrow property tax paid within 60 days after May 11, 2020 (the May installment due date).</p> <p>The deadline to file personal property returns will remain May 15, 2020. However, a taxpayer may on or before May 15 request a 30-day extension. The assessor is encouraged to inform the taxpayers of this extension right and grant this extension to give the taxpayer until June 14, 2020, to make a timely filing.</p>	July 15, 2020	July 15, 2020	July 15, 2020 Estimated payments due May 15, 2020, are now due August 17, 2020	https://calendar.in.gov/site/dor/evnt/dor-announces-filing-and-payment-extensions https://calendar.in.gov/site/dor/evnt/dor-announces-filing-and-payment-extensions https://calendar.in.gov/site/dor/evnt/dor-announces-filing-and-payment-extensions	https://www.in.gov/files/EO_20-05.pdf
Iowa	Business Income/Franchise	<p>The order extends filing and payment deadlines for income, franchise, and moneys and credits taxes with a due date on or after March 19, 2020, and before July 31, 2020, to a new deadline of July 31, 2020.</p> <p>Specifically, the order includes:</p> <ul style="list-style-type: none"> -IA 1040C Composite Return and all supporting forms and schedules -IA 1120 Corporation Income Tax Return and all supporting forms and schedules -IA 1120F Franchise Tax Return for Financial Institutions and all supporting forms and schedules -IA 1065 Iowa Partnership Return and all supporting forms and schedules -IA 1120S S Corporation Return and all supporting forms and schedules -Credit Union Moneys and Credits Tax Confidential Report 	July 31, 2020	July 31, 2020	<p>No extension.</p> <p>A calendar-year filer's Q1 and Q2 estimated payments for 2020 are still due on April 30, 2020, and June 30, 2020, respectively.</p>	No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines in this order. Interest on unpaid taxes covered by this order shall be due beginning on August 1, 2020.	https://tax.iowa.gov/iowa-extend-filing-and-payment-deadline-income-tax-and-other-tax-types

STATE AND LOCAL TAX FILING AND PAYMENT EXTENSIONS DUE TO COVID-19

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INCOME TAXES							
Jurisdiction	Tax Type	Comments	Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief	Website Link
	Individual Income	The order extends filing and payment deadlines for income, franchise, and moneys and credits taxes with a due date on or after March 19, 2020, and before July 31, 2020, to a new deadline of July 31, 2020. Specifically, the order includes: -IA 1040 Individual Income Tax Return and all supporting forms and schedules -IA 1041 Fiduciary Return and all supporting forms and schedules	July 31, 2020	July 31, 2020	No extension. A calendar-year filer's Q1 and Q2 estimated payments for 2020 are still due on April 30, 2020, and June 30, 2020, respectively.	No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines in this order. Interest on unpaid taxes covered by this order shall be due beginning on August 1, 2020.	https://tax.iowa.gov/COVID-19
	Indirect Tax	Sales/Use Tax and Withholding Tax: Returns and payments due between March 20, 2020 and April 30, 2020 are eligible to request a "tax deferral," which will defer payment for 60 days, including a waiver of penalties and interest. To qualify for this relief, taxpayers must submit a "Small Business Relief - Tax Deferral Application" with the IA DOR.					https://iowa01_na2_documents.adobe.com/public/esignWidget?wid=CBFCIBAA34AABLb1qZhbWw:ElzhH1Ysl.mp9cof0x7qr9fazzHTYDwtGFQ66ZyykoQCG9auGEqDeAkG3FfaNQ
	Property Tax	The Governor has issued a proclamation that waives penalty and interest that would have accrued if someone did not pay property tax by April 1, 2020. If someone doesn't pay by April 1, 2020, the person would still be technically "delinquent," they just wouldn't owe penalty and interest for the late payment. Treasurers will still have authority to send a delinquency notice if payment is not received ahead of April 1, 2020.					https://governor.iowa.gov/sites/default/files/documents/Public%20Health%20Proclamation%20-%202020.03.19.pdf
Kansas	Business Income/Franchise	Executive Order 20-13, signed by the Governor on March 23, 2020, is intended to bring Kansas' tax filing procedures in line with federal IRS measures in response to the COVID-19 pandemic.	July 15, 2020	July 15, 2020	No extension, Order 20-13 does not extend estimated tax payments due April 15, 2020.	July 15, 2020	https://www.ksrevenue.org/press/2020/pr03242020.html
	Individual Income	Executive Order 20-13 extends to July 15, 2020, the deadline for filing the 2019 fiscal year tax returns for fiduciary income tax, corporate income tax, and privilege tax with due dates between April 15, 2020 and July 15, 2020. The payment due date for those taxes is also extended to July 15, 2020, and no P&I will be imposed if paid by July 15, 2020.	July 15, 2020	July 15, 2020	No extension, Order 20-13 does not extend estimated tax payments due April 15, 2020.	July 15, 2020	https://governor.kansas.gov/wp-content/uploads/2020/03/EO-20-13-Executed.pdf
Kentucky	Business Income/Franchise	Enacted March 30, 2020, S.B. 150 requires the DOR to adhere to any tax payment requirement changes made by federal authorities and provide the same Kentucky payment requirements without the imposition of any P&I for any extensions for individual income, corporate income, sales/use, property, excise, trust income, and inheritance tax purposes. S.B. 150 also provides that a local tax district may suspend or extend applicable deadlines for filing taxable net profit or taxable gross receipt returns.	July 15, 2020	July 15, 2020	July 15, 2020; for 2020 Q1 estimated payments	July 15, 2020	https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx

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Jurisdiction	Tax Type	Comments	INCOME TAXES				Website Link
			Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief	
	Individual Income	See above.	July 15, 2020	July 15, 2020	July 15, 2020; for 2020 Q1 estimated payments	July 15, 2020	https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx
Louisiana	Business Income/Franchise	INCOME and FRANCHISE TAXES: This is an automatic extension and no extension request is necessary. For fiscal year filers with an income tax or franchise return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date.	July 15, 2020, for partnership (IT-565 and R-6922) and corporation (CIFT-620) returns	July 15, 2020, for partnership (IT-565 and R-6922) and corporation (CIFT-620) returns		No P&I will be assessed provided that the return and payment are submitted to the Department by the July 15, 2020 extension date.	http://revenue.louisiana.gov/LawsPolicies/RIB%2020-009%20Income%20and%20Franchise%20Tax%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf
	Individual Income	This is an automatic extension and no extension request is necessary. For fiscal year filers with an income tax or franchise return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date.	July 15, 2020, for individual (IT-540, IT-540B, and R-1035) and fiduciary (IT-541) returns	July 15, 2020, for individual (IT-540, IT-540B, and R-1035) and fiduciary (IT-541) returns		No P&I will be assessed provided that the return and payment are submitted to the Department by the July 15, 2020 extension date.	http://revenue.louisiana.gov/LawsPolicies/RIB%2020-009%20Income%20and%20Franchise%20Tax%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf
	Indirect Tax	SALES TAX: The filing and payment deadline for the February 2020 sales tax period is extended to May 20, 2020. This is an automatic extension and no extension request is necessary. The Department will waive delinquency penalties and compromise interest associated with delinquent sales tax remittances as long as the return and payment are received by the extended due date of May 20, 2020.					http://revenue.louisiana.gov/LawsPolicies/RIB%2020-008%20Tax%20Return%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf
	Property Tax	PROPERTY TAX: The normal deadline of April 1, 2020 has been extended to at least April 13, 2020, per Executive Order JBE 2020-30 issued on March 13, 2020.					https://gov.louisiana.gov/assets/ExecutiveOrders/JBE-EO-30.pdf
Maine	Business Income/Franchise	Includes Form 1120ME (Maine Corporate Income Tax Return) and Form 1120B-ME (Maine Franchise Tax Return)	July 15, 2020	July 15, 2020	July 15, 2020, for any estimated payments due April 15, 2020	July 15, 2020	https://www.maine.gov/revenue/publications/alerts/2020/ta_mar2020_vol30_iss4.pdf
	Individual Income	Includes Form 1040ME (Maine Individual Income Tax Return) and Form 1041ME (Maine Income Tax Return for Estates and Trusts)	July 15, 2020	July 15, 2020	July 15, 2020, for any estimated payments due April 15, 2020	July 15, 2020	https://www.maine.gov/revenue/publications/alerts/2020/ta_mar2020_vol30_iss4.pdf
	Various	"Payment and filing deadlines for all other tax types, including Maine sales tax and income tax withholding, remain unchanged."					https://www.maine.gov/revenue/publications/alerts/2020/ta_mar2020_vol30_iss4.pdf
Maryland	Business Income/Franchise	Per the Order, the Comptroller's office will also have a cessation of collection efforts, until 30 days after the lifting of the state of emergency. Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 extension for filing returns and payment.	July 15, 2020	July 15, 2020	July 15, 2020, for March quarterly estimated payment of 2020 taxes.	No interest or penalty will be imposed on 2019 income taxes if payments are made by July 15th.	https://www.marylandtaxes.gov/colvid/
	Individual Income	Per the Order, the Comptroller's office will also have a cessation of collection efforts, until 30 days after the lifting of the state of emergency. The Order does NOT affect the filing of estate tax returns or the payment of estate tax.	July 15, 2020	July 15, 2020	July 15, 2020, for April quarterly estimated payment of 2020 taxes.	No interest or penalty for late payments will be imposed if 2019 tax payments are made by July 15, 2020.	https://www.marylandtaxes.gov/forms/COVID_19_FAQ.pdf

STATE AND LOCAL TAX FILING AND PAYMENT EXTENSIONS DUE TO COVID-19

			INCOME TAXES				
Jurisdiction	Tax Type	Comments	Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief	Website Link
	Unclaimed Property	Unclaimed Property: The deadline to report and pay unclaimed property for <u>insurance</u> companies for calendar year 2019 is extended to July 31, 2020.					https://www.marylandtaxes.gov/scchedule/pdf/COVID-19_Tax_Alert.pdf
	Property Tax	On March 30, 2020, the Maryland Department of Assessments and Taxation (SDAT) announced that the 2020 deadline to submit Annual Reports and Personal Property Tax Returns will be automatically extended to July 15, 2020.					https://egov.maryland.gov/business/express
	Various	Per the Maryland Business Express website, as of April 1, 2020, this extension may take a few days to be reflected online. Non-income business tax returns: "The June 1st extension applies to certain business returns with due dates during the months of March, April and May 2020 for businesses filing sales and use tax, withholding tax, and admissions & amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee and bay restoration fee returns." "Business taxpayers who file and pay by the extended due date will receive a waiver of interest and penalties."					https://content.govdelivery.com/bulletins/gd/MDCOMP-28094ba?wgt_ref=MDCOMP_WIDGET_C7
Massachusetts	Business Income/Franchise	For corporate excise tax, there is not an extension for filing or payments. The Commissioner will waive late-file and late-pay penalties through July 15, 2020. However, interest will not be waived, and it will begin accruing after the April 15, 2020 deadline. The waiver of penalties applies to corporate excise returns and payments with an original due date of April 15, 2020, including those of certain S corporations and non-profits that file on a fiscal-year basis and have tax returns and payments due April 15, 2020.	No extension.	No extension.	No extension.	Late-file and late-pay penalties will be waived, as long as the corporate excise tax returns are filed and paid by July 15, 2020. However, interest is statutory, and it will begin accruing after April 15, 2020.	https://www.mass.gov/technical-information-release/tir-20-4-tax-filing-and-payment-relief-for-personal-income-and
	Individual Income	For personal income taxpayers, all returns and payments for the 2019 calendar year otherwise due on April 15, 2020 under G.L. c. 62C, § 6 are now due July 15, 2020. The July 15, 2020 due date applies to personal income tax, estate and trust income tax, and income tax due with a partnership composite return with an April 15, 2020 due date. It also applies to an April, 2020 tax installment owed by a personal income taxpayer with respect to deemed repatriated income. Taxpayers that previously filed their 2019 returns but have not yet made the associated payments have until July 15, 2020 to	July 15, 2020	July 15, 2020	July 15, 2020, for Q1 and Q2 estimates for the 2020 tax year	July 15, 2020	https://www.mass.gov/technical-information-release/tir-20-4-tax-filing-and-payment-relief-for-personal-income-and
	Indirect Tax	SALES AND USE TAXES: Sales by vendors whose cumulative liability in the 12-month period ending February 29, 2020 for returns required to be filed is less than \$150,000, the sales and use tax filing and payment schedule during the COVID-19 State of Emergency declared by the Governor is as follows. Returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, are suspended. All such returns and payments are due on June 20, 2020. This suspension does not apply to marijuana retailers, marketplace facilitators, or vendors selling motor vehicles.					https://www.mass.gov/regulations/830-CMR-62c162-sales-and-use-tax-returns-and-payments#-7-sales-tax-filing-and-payment-schedule-for-certain-vendors-during-covid-19-state-of-emergency

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			INCOME TAXES				
Jurisdiction	Tax Type	Comments	Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief	Website Link
	Indirect Tax	<p>MEALS TAX AND ROOM OCCUPANCY EXCISE: DOR will waive any late-file late-payment penalties for returns and payments due during the period of March 20, 2020 through May 31, 2020 for (1) vendors with meals tax return and payment obligations, and (2) operators and intermediaries with room occupancy excise tax return and payment obligations.</p> <p>This is a waiver of penalties only; statutory interest will continue to accrue. Returns and payment must be made by June 20, 2020.</p>					https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor
Michigan	Business Income/Franchise	<p>Effective immediately, state of Michigan and city of Detroit income tax returns and payments due on April 15 are now due before midnight on July 15. Other state of Michigan cities with income taxes due on April 15 will now be due on July 15, while cities with income taxes due on April 30 will now be due on July 31.</p> <p>In addition, Michigan businesses that file corporate income tax annual returns by April 30 now have until July 31 to file and pay.</p> <p>The extensions in this order are automatic. Taxpayers do not need to file any additional forms or call the Michigan</p>	<p>Corporate Income Tax (CIT): July 31, 2020</p> <p>July 15, 2020, for any other returns due on April 15, 2020</p>	<p>CIT: July 31, 2020</p> <p>July 15, 2020, for any other returns due on April 15, 2020</p>	<p>July 15, 2020, for estimated payments that would be due April 15, 2020</p> <p>July 31, 2020, for estimated payemtns that would be due on April 30, 2020</p>	<p>CIT: July 31, 2020</p> <p>July 15, 2020, for any other returns due on April 15, 2020</p>	https://www.michigan.gov/whitmer/0,9309,7-387-90499_90705-523380-,00.html
	Individual Income	<p>Effective immediately, state of Michigan and city of Detroit income tax returns and payments due on April 15 are now due before midnight on July 15. Other state of Michigan cities with income taxes due on April 15 will now be due on July 15, while cities with income taxes due on April 30 will now be due on July 31.</p> <p>The extensions in this order are automatic. Taxpayers do not need to file any additional forms or call the Michigan Department of Treasury to qualify.</p>	July 15, 2020	July 15, 2020	<p>July 15, 2020, for estimated payments that would be due April 15, 2020</p> <p>July 31, 2020, for estimated payemtns that would be due on April 30, 2020</p>	July 15, 2020	https://www.michigan.gov/documents/treasury/2020_04_02_-_State_and_City_Income_Tax_Death_Change_685810_7.pdf
	Indirect Tax	<p>SALES, USE, WITHHOLDING TAXES: On 3/17/20, Treasury issued a notice indicating that it will waive penalties and interest for the late filings or payments of sales, use, and withholding tax returns due March 20, 2020, for a period of 30 days. The waiver is not available for accelerated sales, use, or withholding tax filers.</p>					https://www.michigan.gov/documents/treasury/SUW_Penalty_and_Interest_Waiver_Notice_684145_7.pdf
Minnesota	Business Income/Franchise	The March 23rd press release only discusses relief for 2019 individual income taxes.	July 15, 2020	July 15, 2020	No extension.	July 15, 2020	https://www.revenue.state.mn.us/our-response-covid-19
	Individual Income				"Grace period does not include estimated tax payments for individual income taxes due April 15, 2020, for the 2020 tax year."		https://www.revenue.state.mn.us/press-release/2020-03-23/additional-time-file-and-pay-minnesota-2019-individual-income-tax
	Indirect Tax	<p>SALES TAXES: April 20 - extend payment of sales taxes - 30-day sales and use tax grace period for businesses required to suspend or reduce services until March 27 - can pay sales taxes by April 20. Businesses need to file March return. Relief only for monthly filers.</p>					https://www.revenue.state.mn.us/sales-and-use-tax
Mississippi	Business Income/Franchise	<p>Withholding tax payments for the month of April are extended until May 15, 2020.</p> <p>The extension does not apply to Sales Tax, Use Tax, or any other tax types. These returns should be filed and paid on the normal due date.</p>	May 15, 2020	May 15, 2020	May 15, 2020, for the Q1 2020 estimated tax payment	May 15, 2020	https://www.dor.ms.gov/Pages/Extensions-for-the-COVID-%E2%80%93-19-Pandemic.aspx

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Jurisdiction	Tax Type	Comments	Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief	Website Link	
	Individual Income		May 15, 2020	May 15, 2020	May 15, 2020, for the Q1 2020 estimated tax payment	May 15, 2020	https://www.dor.ms.gov/Documents/COVID%20Extensions%20Press%20Release.pdf	
Missouri	Business Income/Franchise	The DOR will automatically provide this relief, so filers do not need to take any additional steps to qualify.	July 15, 2020	July 15, 2020	July 15, 2020	P&I relief will automatically be granted through July 15, 2020. P&I will begin to accrue on any remaining unpaid balances as of July 15, 2020. P&I relief will automatically be granted through July 15, 2020. P&I will begin to accrue on any remaining unpaid balances as of July 15, 2020.	https://governor.mo.gov/press-releases/archive/governor-parson-protects-missouris-most-vulnerable-citizens-and-workers	
	Individual Income	The DOR will automatically provide this relief, so filers do not need to take any additional steps to qualify.	July 15, 2020	July 15, 2020	July 15, 2020	P&I relief will automatically be granted through July 15, 2020. P&I will begin to accrue on any remaining unpaid balances as of July 15, 2020.	https://governor.mo.gov/press-releases/archive/governor-parson-protects-missouris-most-vulnerable-citizens-and-workers	
Kansas City, MO	City Taxes	Kansas City, Missouri, is extending the 2019 Earnings Tax filing and payment deadline to July 15, 2020, mirroring the guidance issued by the Internal Revenue Service and the State of Missouri Department of Revenue. The change, approved on March 26, 2020, by the City Council, is automatic and does not require a request for extension from taxpayers.	July 15, 2020	July 15, 2020		July 15, 2020	https://www.kcmo.gov/Home/Components/News/News/277/16	
		<p>This ordinance does not apply to the quarterly employers' withholding tax requirements.</p> <p>The Kansas City Commissioner of Revenue clarified that a KC extension filed on or before July 15 will extend the return filing an additional six months to January 15, 2021.</p>						
St. Louis, MO	City Taxes	<p>Payment relief for individuals and corporations: Income 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 DOR will automatically provide this relief, so filers do not need to take any additional steps to qualify.</p> <p>In an email, the DOR clarified that the deadline for partnerships has also been extended to July 15th.</p>	July 15, 2020	July 15, 2020	July 15, 2020; This relief for individuals and corporations will also include estimated tax payments for tax year 2020 that are due on April 15, 2020.	July 15, 2020; Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. Individuals and corporations that file their return or request an extension of time to file by July 15, 2020, will automatically avoid interest and penalties on the tax paid by July 15.	https://www.stlouis-mo.gov/collector/docs/EarningsTaxReliefImmediate-Release.pdf	
Montana	Business Income/Franchise Individual Income		July 15, 2020	July 15, 2020	July 15, 2020, for 2020 Q1 and Q2 estimated payments.	July 15, 2020	https://mtrevenue.gov/2020/03/20/2020-tax-deadline-extended/ https://mtrevenue.gov/2020/03/20/2020-tax-deadline-extended/	
Nebraska	Business Income/Franchise	In a March 23rd press conference, the Governor announced an extension to July 15, 2020, for state income tax filings, payments, and estimated payments that are originally due on April 15, 2020.	July 15, 2020	July 15, 2020	July 15, 2020, for estimated tax due on April 15, 2020	July 15, 2020	https://governor.nebraska.gov/press/gov-ricketts-announces-extended-tax-deadline-overviews-state%E2%80%99s-continuity-plans	
	Individual Income	<p>Per the Nebraska Department of Revenue's website, the extensions apply to Forms 1120N and 1120N-ES.</p> <p>In a March 23rd press conference, the Governor announced an extension to July 15, 2020, for state income tax filings, payments, and estimated payments that are originally due on April 15, 2020.</p> <p>Per the Nebraska Department of Revenue's website, the extensions apply to Forms 1040N, 1040N-ES, and 1041N.</p>	July 15, 2020	July 15, 2020	July 15, 2020, for estimated tax due on April 15, 2020	July 15, 2020	https://revenue.nebraska.gov/about/tax-calendar	
Nevada	Business	Commerce Tax.						
	Individual Income	N/A	N/A	N/A	N/A	N/A	N/A	

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INCOME TAXES							
Jurisdiction	Tax Type	Comments	Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief	Website Link
New Hampshire	Business Income/Franchise	<p>Business Profits Tax and Business Enterprise Tax.</p> <p>The relief described in TIR 2020-001 applies only to calendar year Business Tax and Interest & Dividends Tax taxpayers with April 15, 2020 due dates.</p>	No Covid-19 related extension; however, taxpayers have an automatic 7-month extension, if they pay the tax due in full by April 15, 2020.	No Covid-19 related extension; however, taxpayers have an automatic 7-month extension, if they pay the tax due in full by April 15, 2020.	2020 quarterly estimates remain due on April 15th and June 15th. Taxpayers impacted by Covid-19 who make their estimated payments in at least the amount of their 2018 total tax liability will not incur underpayment penalties.	P&I will not be assessed against taxpayers who file their returns and pay any remaining balance due within the automatic 7-month extension, if by April 15, 2020, they have paid the amount of their 2018 tax liability.	https://www.revenue.nh.gov/tirs/documents/2020-001.pdf
		<p>Additional payment relief available to Business Tax taxpayers whose tax year 2018 total tax liability was \$50,000 or less.</p>		Additional Payment Relief: June 15, 2020	Additional Payment Relief: June 15, 2020, for 2020 Q1 estimated payments	Additional Payment Relief: P&I waived through June 15, 2020	
New Hampshire	Individual Income	<p>Interest & Dividends Tax.</p> <p>The relief described in TIR 2020-001 applies only to calendar year Business Tax and Interest & Dividends Tax taxpayers with April 15, 2020 due dates.</p>	No Covid-19 related extension; however, taxpayers have an automatic 7-month extension, if they pay the tax due in full by April 15, 2020.	No Covid-19 related extension; however, taxpayers have an automatic 7-month extension, if they pay the tax due in full by April 15, 2020. No P&I if taxpayers pay the amount of their 2018 tax liability by April 15, 2020.	2020 quarterly estimates remain due on April 15th and June 15th. Taxpayers impacted by Covid-19 who make their estimated payments in at least the amount of their 2018 total tax liability will not incur underpayment penalties.	P&I will not be assessed against taxpayers who file their returns and pay any remaining balance due within the automatic 7-month extension, if by April 15, 2020, they have paid the amount of their 2018 tax liability.	https://www.revenue.nh.gov/tirs/documents/2020-001.pdf
		<p>Additional payment relief available to Interest & Dividends Tax taxpayers whose tax year 2018 total tax liability was \$10,000 or less.</p>		Additional Payment Relief: June 15, 2020	Additional Payment Relief: June 15, 2020, for 2020 Q1 estimated payments	Additional Payment Relief: P&I waived through June 15, 2020	
New Jersey	Business Income/Franchise	<p>Proposed Bill A3841 (pass by both houses and waiting for the governor's signature):</p> <p>Valid for annual or quarterly returns due on or before April 15, 2020.</p> <p>However, in an April 1, 2020 Joint Statement, the governor said "The ongoing COVID-19 pandemic has caused hardships, financial strain, and disruptions for many New Jerseyans and New Jersey businesses. As part of our response, we have reached agreement that the state income tax filing deadline and the corporation business tax filing deadline will be extended from April 15th to July 15th."</p>	Proposed Bill: <u>June 30, 2020.</u>	Proposed Bill: New Jersey will conform to the IRS' extension of payment until <u>June 30, 2020</u> for returns and payments due on or before April 15, 2020.	Proposed Bill: Automatic extension until <u>June 30, 2020</u> for estimated payments originally due on or before April 15, 2020.	Proposed Bill: No penalty or interest if paid before June 30, 2020	https://nj.gov/governor/news/news/562020/approved/20200401a.shtml
		<p>Proposed Bill A3841 (pass by both houses and waiting for the governor's signature):</p> <p>Valid for annual or quarterly returns due on or before April 15, 2020.</p> <p>However, in an April 1, 2020 Joint Statement, the governor said "The ongoing COVID-19 pandemic has caused hardships, financial strain, and disruptions for many New Jerseyans and New Jersey businesses. As part of our response, we have reached agreement that the state income tax filing deadline and the corporation business tax filing deadline will be extended from April 15th to July 15th."</p>	Proposed Bill: <u>June 30, 2020.</u>	Proposed Bill: New Jersey will conform to the IRS' extension of payment until <u>June 30, 2020</u> for returns and payments due on or before April 15, 2020.	Proposed Bill: Automatic extension until <u>June 30, 2020</u> for estimated payments originally due on or before April 15, 2020.	Proposed Bill: No penalty or interest if paid before June 30, 2020	https://nj.gov/governor/news/news/562020/approved/20200401a.shtml
New Mexico	Business Income/Franchise	<p>Taxpayers do not have to request an extension. Currently, the TRD is working on making system changes to reflect these extensions.</p>	July 15, 2020	July 15, 2020	July 15, 2020; "New Mexico corporate income tax returns and payments due between April 15, 2020 and July 15, 2020 may be submitted without penalty no later than July 15, 2020."	P&I will not be assessed, as long as payment is received by July 15, 2020.	http://www.tax.newmexico.gov/uploads/PressRelease/c19f5d4c8b014c6d870f8073d673341b/FOR_IMMEDIATE_RELEASE_E.pdf
		<p>Taxpayers do not have to request an extension. Currently, the TRD is working on making system changes to reflect these extensions.</p>	July 15, 2020	July 15, 2020	July 15, 2020	P&I will not be assessed, as long as payment is received by July 15, 2020.	https://www.newmexico.gov/2020/03/25/income-tax-extensions-will-not-trigger-interest-charges/

STATE AND LOCAL TAX FILING AND PAYMENT EXTENSIONS DUE TO COVID-19

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			INCOME TAXES				
Jurisdiction	Tax Type	Comments	Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief	Website Link
	Various	In a Revised 3/25/2020 notice, NM clarified that "The extensions do not apply to gross receipts tax, governmental gross receipts tax, compensating tax, leased vehicle gross receipt receipts, leased vehicle surcharge (reported using CRS), or any other tax program that is not listed above."					http://www.tax.newmexico.gov/
	Payroll Taxes	WITHHOLDING TAX: "Withholding tax is withheld from employee wages and remitted to the state each month. Under today's action, withholding taxes normally due on the 25th of March, April, May, and June will now be due on July 25. The state will waive any penalties for withholding taxes not remitted during the grace period. However, under state law, interest will accrue from the original due date. The governor expressed support for waiving or refunding any interest owed by taxpayers taking advantage of the extensions announced today."					http://www.tax.newmexico.gov/news-alerts.aspx
New York	Business Income/Franchise	Per the 3/29/20 Notice: <ul style="list-style-type: none"> No extension is provided in this notice for the payment or deposit of any other type of state tax, or for the filing of any state information return. Remittance of income tax withheld by employers required to be made using Form NYS-1, Return of Tax Withheld, must be made on time. 	July 15, 2020	July 15, 2020	July 15, 2020, for estimated taxes for the 2020 tax year originally due on April 15, 2020	July 15, 2020	https://www.tax.ny.gov/pdf/notices/n20-2.pdf
	Individual Income	The extension applies to individuals and fiduciaries (estate and trusts).	July 15, 2020	July 15, 2020	July 15, 2020, for estimated taxes for the 2020 tax year originally due on April 15, 2020	July 15, 2020	https://www.tax.ny.gov/pdf/notices/n20-2.pdf
	Indirect Tax	SALES AND USE TAX: The Governor has issued an executive order expanding the Tax Commissioner's authority to abate late filing and payment penalties to also allow the Commissioner to abate interest on quarterly sales and use tax filings and remittances with a due date of March 20, 2020 for those who were unable to timely file and pay as result of the COVID-19 virus, such as: <ul style="list-style-type: none"> taxpayers who were unable to meet tax filing, payment, or other deadlines because key employees were treated or suspected to have COVID-19; taxpayers whose records necessary to meet tax filing, payment, or other deadlines are not available due to the outbreak; taxpayers who have difficulty in meeting tax filing, payment, or other deadlines because of closure orders or similar business disruptions directly resulting from the outbreak; and taxpayers whose tax practitioners were unable to complete work to meet tax filing, payment, and other deadlines on behalf of their clients due to the outbreak. Returns must be filed and the amount due must be paid within 60 days of the due date for this relief to apply.					https://www.tax.ny.gov/pdf/notices/n20-1.pdf
New York City	City Taxes	City of New York to allow for a waiver of penalties for DOF-administered business and excise taxes due between March 16, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed extension or return, or in a separate request. If you file an extension or return or make a tax payment in accordance with these rules, you will not be subject to any late filing, late payment, or underpayment penalties.				Interest will continue to accrue from the original due date.	https://www1.nyc.gov/assets/finance/downloads/pdf/fm/2020/fm-20-2.pdf
North Carolina	Business Income/Franchise	These changes do not apply to trust taxes, such as sales and use or withholding taxes.	July 15, 2020	July 15, 2020		Penalty relief, as long as taxpayers file and pay by the July 15 deadline. However, interest will accrue from April 15 until the date of payment.	https://www.ncdor.gov/news/press-releases/2020/03/21/tax-filing-deadline-extended-july-15

STATE AND LOCAL TAX FILING AND PAYMENT EXTENSIONS DUE TO COVID-19

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			INCOME TAXES				
Jurisdiction	Tax Type	Comments	Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief	Website Link
	Individual Income		July 15, 2020	July 15, 2020		Penalty relief, as long as taxpayers file and pay by the July 15 deadline. However, interest will accrue from April 15 until the date of payment.	https://www.ncdor.gov/news/press-releases/2020/03/21/tax-filing-deadline-extended-july-15
North Dakota	Business Income/Franchise	Per North Dakota, "We are currently aligned with the IRS extension date. Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest."	July 15, 2020	July 15, 2020	July 15, 2020	July 15, 2020	https://www.nd.gov/tax/covid-19-tax-guidance/
	Individual Income	Per North Dakota, "We are currently aligned with the IRS extension date. Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest."	July 15, 2020	July 15, 2020	July 15, 2020	July 15, 2020	https://www.nd.gov/tax/covid-19-tax-guidance/
Ohio	Business Income/Franchise	"The filing extension, and waiver of penalty and interest, will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state's centralized filing system."	July 15, 2020	July 15, 2020	July 15, 2020, for Q1 and Q2 estimates for the 2020 tax year	July 15, 2020	https://www.tax.ohio.gov/Portals/0/communications/news_releases/Incometaxfilingextended03272020.pdf
	Individual Income	"The filing extension, and waiver of penalty and interest, will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state's centralized filing system."	July 15, 2020	July 15, 2020	July 15, 2020, for Q1 and Q2 estimates for the 2020 tax year	July 15, 2020	https://www.tax.ohio.gov/Portals/0/communications/news_releases/Incometaxfilingextended03272020.pdf
Oklahoma	Business Income/Franchise	The filing/paying extension is extended to all with no need to apply in order to receive it.	July 15, 2020	July 15, 2020	July 15, 2020		https://www.ok.gov/tax/COVID-19-Information_and_Updates.html
	Individual Income	The filing/paying extension is extended to all with no need to apply in order to receive it.	July 15, 2020	July 15, 2020	July 15, 2020		https://www.ok.gov/tax/COVID-19-Information_and_Updates.html
Oregon	Business Income/Franchise	The Director's Order extends the filing and payment of Oregon income taxes reported on the following forms from May 15 to July 15: • Form OR-20 (Oregon Corporation Excise Tax return) • Form OR-20-INC (Oregon Corporation Income Tax return) • Form OR-20-INS (Oregon Insurance Excise Tax return) • Form OR-20-S (Oregon S Corporation Tax return)	July 15, 2020	July 15, 2020	Estimated tax payments for tax year 2020 are not extended.	July 15, 2020	https://www.oregon.gov/dor/Pages/COVID19.aspx
	Business Income/Franchise	Corporate Activity Tax (CAT): The first estimated payment for the CAT is not extended and is due April 30, 2020.				"The department understands that the pandemic may impact commercial activity, up or down, to an extent that makes it difficult for businesses to estimate their first payment. The department will not assess underpayment penalties for taxpayers making a good-faith effort to estimate their first quarter CAT payments."	https://www.oregon.gov/dor/Documents/Director-Order-FAQ.pdf
	Individual Income	PERSONAL INCOME TAX: The tax year 2019 six-month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020. Taxpayers do not need to file any additional forms or call us to qualify for this automatic Oregon tax filing and payment extension."	July 15, 2020	July 15, 2020	Estimated tax payments for tax year 2020 are not extended.	July 15, 2020	https://www.oregon.gov/dor/Pages/COVID19.aspx

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Pennsylvania	Business Income/Franchise	Corporations file Form RCT-101, which is originally due on May 15, 2020. Partnerships and S Corporations file informational returns on Form PA 20S/PA-65, which are originally due on July 15, 2020. There are no extensions for fiscal year filers. Extensions also apply for the filing of 2019 local tax returns and payments.	RCT-101: August 14, 2020	RCT-101: August 14, 2020	RCT-101: August 14, 2020, for estimated payments due May 15, 2020.	RCT-101: August 14, 2020	https://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=309
	Individual Income	Individuals filing Form PA-40, as well as trusts/estates filing form PA-41, which are originally due April 15, 2020. There are no extensions for fiscal year filers. Extensions also apply for the filing of 2019 local tax returns and payments.	PA-20S/PA-65: July 15, 2020	PA-20S/PA-65: July 15, 2020	No extension for estimated payments due June 15, 2020	PA-20S/PA-65: July 15, 2020	https://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=309
	Indirect Tax	SALES AND USE TAX (ACCELERATED PAYMENTS): DOR is waiving penalties for businesses that are required to make Accelerated Sales Tax (AST) prepayments by the deadline of Friday, March 20. 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.					https://www.revenue.pa.gov/Pages/COVID19.aspx#AcceleratedSTPrepayments
Philadelphia, PA	City Taxes	Business Income & Receipts Tax (BIRT) and Net Profits Tax <i>(See the second link on the right for a list of all of Philadelphia's tax responses to Covid-19).</i>	BIRT and Net Profits Tax: July 15, 2020	BIRT and Net Profits Tax: July 15, 2020	BIRT and Net Profits Tax: July 15, 2020, for estimated payments		https://www.phila.gov/2020-03-23-city-of-philadelphia-extends-property-business-tax-deadlines/ https://www.phila.gov/documents/coronavirus-tax-guidance/
	City Taxes	The payment and filing deadline for the 2019 School Income Tax (SIT) remains April 15, 2020. Taxpayers who cannot meet this deadline should file an extension and submit a payment equal to the previous year's liability by April 15, 2020.				Catch up payments received by July 15, 2020 will not accrue interest and penalty.	https://www.phila.gov/media/2020-03-11-41431/School-Income-Tax-SIT-policy-update-coronavirus.pdf
	City Taxes	Small Business Relief Programs: See link to the right.					https://www.phila.gov/programs/philadelphia-covid-19-small-business/
	City Taxes	REAL ESTATE TAX: "If you cannot pay your Real Estate Tax by March 31, we have extended the deadline to pay an additional 30 days. The due date for 2020 Real Estate Taxes is now April 30, 2020."					https://www.phila.gov/2020-03-23-city-of-philadelphia-extends-property-business-tax-deadlines/
	City Taxes	USE AND OCCUPANCY: Philadelphia businesses that have been unable to occupy and use their space since being ordered to close on March 17, 2020, are not required to pay the Philadelphia Use and Occupancy Tax. U&O will resume once the shutdown is lifted.					
	City Taxes	WAGE TAX: The Philadelphia Department of Revenue has not changed the Wage Tax policy. However, non-residents ordered to work from home are not subject to the City Wage Tax until the order has been lifted. Schedules to withhold and remit the tax to the City remain the same.					https://www.phila.gov/media/2020-03-26-113032/2020-Wage-Tax-guidance-coronavirus-032620.pdf
Rhode Island	Business Income/Franchise	See Rhode Island Advisory No. 2020-11 (website link) for more detail on filing and payment extensions.	July 15, 2020	July 15, 2020	July 15, 2020, for Q1 business estimates for the 2020 tax year	July 15, 2020	http://www.tax.ri.gov/Advisory/ADV_2020_11.pdf
	Individual Income	See Rhode Island Advisory No. 2020-11 (website link) for more detail on filing and payment extensions.	July 15, 2020	July 15, 2020	July 15, 2020, for Q1 personal income tax estimates for the 2020 tax year	July 15, 2020	http://www.tax.ri.gov/Advisory/ADV_2020_11.pdf
South Carolina	Business Income/Franchise	Income Taxes: The relief discussed in SC Information Letter #20-4 applies only to income taxes. Non-income taxes are discussed in SC Information Letter #20-3 and below.	July 15, 2020	July 15, 2020	July 15, 2020, for quarterly estimated payments due on April 15, 2020.	Interest and penalties will be waived.	https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-4.pdf
	Individual Income	Income Taxes: The relief discussed in SC Information Letter #20-4 applies only to income taxes. Non-income taxes are discussed in SC Information Letter #20-3 and below.	July 15, 2020	July 15, 2020	July 15, 2020, for quarterly estimated payments due on April 15, 2020.	Interest and penalties will be waived.	https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-4.pdf

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INCOME TAXES							
Jurisdiction	Tax Type	Comments	Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief	Website Link
	Various	<p>Non-Income Taxes: Governor McMaster directed that other state taxes (i.e., those taxes other than the income taxes conforming to the new federal income tax deadline) will remain delayed until June 1, 2020, as previously ordered. The June 1, 2020 relief applies to taxes administered by the Department or tax returns filed with the Department between April 1, 2020 and June 1, 2020, including, but not limited to:</p> <ul style="list-style-type: none"> • State sales and use taxes • Local sales and use taxes collected by the Department • Property tax returns filed with the Department 2 • Withholding taxes • Motor fuel user fees • State accommodations taxes • Beer, wine, and liquor taxes <p>Note: The relief does not apply to tax returns filed with a county or municipality, such as the local hospitality tax or local accommodations tax pursuant to Title 6 of the South Carolina Code of Laws. A taxpayer should contact the county regarding any tax relief being provided for tax payments made to the county or tax returns filed with the county.</p>					https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20policies/IL20-3.pdf
							https://dor.sc.gov/resources-site/media-site/Pages/SCDOR-extends-Income-Tax-deadline-to-align-with-IRS.-and-temporarily-allows-curb-side-sale-of-beer-and-wine-by-restaurants.aspx
South Dakota	Business Income/Franchise Individual Income		N/A	N/A	N/A	N/A	N/A
Tennessee	Business Income/Franchise	<p>Notice #20-05 only applies to franchise and excise tax.</p> <p>Notice #20-07 applies to the business tax.</p>	<p>Franchise and Excise Tax: July 15, 2020</p> <p>Business Tax: June 15, 2020</p>	<p>Franchise and Excise Tax: July 15, 2020</p> <p>Business Tax: June 15, 2020</p>	<p>Franchise and Excise Tax: July 15, 2020, for quarterly estimated payments originally due on April 15, 2020</p>	<p>Franchise and Excise Tax: July 15, 2020</p> <p>Business Tax: June 15, 2020</p>	<p>https://www.tn.gov/content/dam/tn/revenue/documents/notices/fae/20-05fe.pdf</p>
	Individual Income	Hall Income Tax Notice 20-06.	July 15, 2020	July 15, 2020		July 15, 2020	<p>https://www.tn.gov/content/dam/tn/revenue/documents/notices/business/bus20-07.pdf</p>
	Individual Income	Natural Disaster Tax Relief: Available to affected taxpayers due to March 2020 tornadoes and severe storms.					<p>https://www.tn.gov/content/dam/tn/revenue/documents/notices/business/bus20-04.pdf</p>
Texas	Business Income/Franchise	<p>Texas Comptroller of Public Accounts is automatically extending the due date for 2020 Texas franchise tax reports to July 15, 2020 to be consistent with the Internal Revenue Service (IRS).</p> <p>The due date extension applies to all franchise taxpayers. The extension is automatic, and franchise taxpayers do not need to</p>	July 15, 2020	July 15, 2020	N/A	July 15, 2020	<p>https://comptroller.texas.gov/taxes/franchise/filing-extensions.php</p>
	Individual Income		N/A	N/A	N/A	N/A	N/A

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	Indirect Tax	<p>SALES TAX: Per the Comptroller's office (website as of March 25, 2020), Texas currently is not offering automatic extension/payment relief.</p> <p>"With that in mind, our agency is here to offer assistance to those businesses that are struggling to pay the full amount of sales taxes they collected in February. For businesses that find themselves in this situation, our agency is offering assistance in the form of short-term payment agreements and, in most instances, waivers of penalties and interest. We ask that you contact our Enforcement Hotline at 800-252-8880 to learn about your options for remaining in compliance and avoiding interest and late fees on taxes due."</p>					https://comptroller.texas.gov/about/emergency/
Utah	Business Income/Franchise	The extension only applies to 2019 income taxes. UT has not extended estimated payments for the 2020 income tax year, or extended sales tax deadlines.	July 15, 2020	July 15, 2020		July 15, 2020	https://tax.utah.gov/commission/releases/2020-03-26-release.pdf
	Individual Income		July 15, 2020	July 15, 2020		July 15, 2020	https://tax.utah.gov/commission/releases/2020-03-26-release.pdf
Vermont	Business Income/Franchise	INCOME TAXES: The income tax extensions apply to personal income tax, Vermont Homestead Declaration and Property Tax Credit Claims, corporate income tax, and fiduciary income tax.	July 15, 2020	July 15, 2020	July 15, 2020, for any tax year 2020 estimated payments that were due for these taxes on April 15th, 2020.	July 15, 2020	https://tax.vermont.gov/press-release/upcoming-vermont-tax-due-date-guidance
	Individual Income	<p>INCOME TAXES: The income tax extensions apply to personal income tax, Vermont Homestead Declaration and Property Tax Credit Claims, corporate income tax, and fiduciary income tax.</p> <p>(See 2nd link of the right for FAQs issued by VT).</p>	July 15, 2020	July 15, 2020	July 15, 2020, for any tax year 2020 estimated payments that were due for these taxes on April 15th, 2020.	July 15, 2020	https://tax.vermont.gov/coronavirus/faq
	Indirect Tax	<p>MEALS AND ROOMS TAX and SALES/USE TAX: Businesses that are unable to meet the March 25 and April 25 filing deadlines will not be charged any penalty or interest for late submissions.</p> <p>(See 2nd link of the right for FAQs issued by VT).</p>					https://tax.vermont.gov/coronavirus/faq
Virginia	Business Income/Franchise	<p>Any income tax payments due during the period from April 1, 2020 to June 1, 2020 can now be submitted to the Department of Taxation ("the Department") at any time on or before June 1, 2020 without penalty.</p> <p>Taxes eligible for this payment extension and penalty waiver include individual, corporate, and fiduciary income taxes, as well as any estimated income tax payments that are required to be paid to the Department during this period.</p> <p>Please note that this does not provide a filing extension. To avoid any late filing penalties that may apply, taxpayers that utilize the aforementioned payment extension are still required to file income tax returns by the relevant due dates. However, if you are unable to file by such due dates, Virginia offers automatic filing extensions to all taxpayers for up to six months (or seven months in the case of certain corporations). No application is required to file on extension.</p>	NO. Per Tax Bulletin 20-4, issued on March 20, 2020.	June 1, 2020	June 1, 2020	Penalties will automatically be waived so long as full payment is made by June 1, 2020. If full payment of the amount owed during the period is not made by June 1, 2020, this penalty waiver will not apply, and late payment penalties will accrue from the original date that the payment was due.	https://www.tax.virginia.gov/sites/default/files/inline-files/tb-20-4-covid-19-income-tax-bulletin.pdf?utm_content=february2019&utm_medium=email&utm_name=2019_secondq_interestrates&utm_source=govdelivery&utm_term=tax-preparer
						Interest will continue to accrue from the original due date of such payment. Therefore, taxpayers who are able to pay by the original due date are encouraged to do so.	

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Jurisdiction	Tax Type	Comments	Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief	Website Link
	Individual Income	<p>Any income tax payments due during the period from April 1, 2020 to June 1, 2020 can now be submitted to the Department of Taxation ("the Department") at any time on or before June 1, 2020 without penalty.</p> <p>Taxes eligible for this payment extension and penalty waiver include individual, corporate, and fiduciary income taxes, as well as any estimated income tax payments that are required to be paid to the Department during this period.</p> <p>Please note that this does not provide a filing extension. To avoid any late filing penalties that may apply, taxpayers that utilize the aforementioned payment extension are still required to file income tax returns by the relevant due dates. However, if you are unable to file by such due dates, Virginia offers automatic filing extensions to all taxpayers for up to six months (or seven months in the case of certain corporations). No application is required to file on extension.</p>	NO. Per Tax Bulletin 20-4, issued on March 20, 2020.	June 1, 2020	June 1, 2020	<p>Penalties will automatically be waived so long as full payment is made by June 1, 2020. If full payment of the amount owed during the period is not made by June 1, 2020, this penalty waiver will not apply, and late payment penalties will accrue from the original date that the payment was due.</p> <p>Interest will continue to accrue from the original due date of such payment. Therefore, taxpayers who are able to pay by the original due date are encouraged to do so.</p>	https://www.tax.virginia.gov/sites/default/files/inline-files/tb-20-4-covid-19-income-tax-bulletin.pdf?utm_content=february_2019&utm_medium=email&utm_name=2019_secondq_interestrates&utm_source=govdelivery&utm_term=tax-preparer
Washington	Business Income/Franchise	<p>Business & Occupation (B&O): The relief being provided addresses a broad range of taxes including: business and occupation (B&O) tax, real estate excise tax (REET) assessments, leasehold excise tax, forest tax, and other taxes administered by the Department of Revenue (DOR) including tax deferrals for biotechnology and medical device manufacturing.</p>	<p>Monthly Filers (Feb & March 2020): 60 day extension for monthly filers that submit required request.</p> <p>Q1 2020 and Annual 2019 Returns: - Automatic Extensions - Q1 = June 30, 2020 - Annual = June 15, 2020</p>	<p>Monthly Filers (Feb & March 2020): 60 day extension for monthly filers that submit required request.</p> <p>Q1 2020 and Annual 2019 Returns: - Automatic Extensions - Q1 = June 30, 2020 - Annual = June 15, 2020</p>		<p>o Interest will not be accrued from February 29, 2020 (the beginning of the state of emergency) through April 17, 2020.</p> <p>o Penalties will not be assessed on returns, if a request for an extension is timely filed and payment of taxes due are timely paid by the extension date.</p> <p>o The time period for waiver of interest and penalties on returns may change upon a possible extension of the Governor's Proclamation.</p>	Washington DOR COVID-19 Update
	Individual Income	N/A	N/A	N/A	N/A	N/A	N/A
Seattle, WA	City Taxes	<p>Seattle Business & Occupation (B&O) tax: "Small Business": taxpayer that reported taxable income of \$5 million or less in 2019 Taxpayers who do not meet the "small business" definition should email to request a filing extension.</p>	<p>B&O tax: Automatic extension for "small businesses". 1st and 2nd quarter 2020 B&O filings will be due by October 31, 2020.</p>	<p>B&O tax: Automatic extension for "small businesses". 1st and 2nd quarter 2020 B&O filings will be due by October 31, 2020.</p>		No interest or penalty under automatic extension for "small businesses"	Seattle COVID-19 Response
West Virginia	Business Income/Franchise	<p>This relief does not apply to employer withholding tax returns and payments or to any other tax collected by the Tax Commissioner.</p> <p>The Department will automatically provide this relief, so filers do not need to take any additional steps to qualify for this extension of time.</p>	July 15, 2020	July 15, 2020	July 15, 2020, for estimated tax payments for tax year 2020 that are due between April 15, 2020 and June 15, 2020 for corporation and pass-through entities	July 15, 2020	https://tax.wv.gov/Documents/AdministrativeNotices/2020/AdministrativeNotice20-20-16.pdf
	Individual Income	<p>This relief applies to individuals, trusts or estates.</p> <p>The Department will automatically provide this relief, so filers do not need to take any additional steps to qualify for this extension of time.</p>	July 15, 2020	July 15, 2020	July 15, 2020, for estimated tax payments for tax year 2020 that are due between April 15, 2020 and June 15, 2020 for individuals, trusts or estates	July 15, 2020	https://tax.wv.gov/Individuals/Pages/Covid19Response.aspx
	Property Tax	<p>PROPERTY TAX: During his address, the Governor also announced that he will be waiving all interest and penalties on property tax filings until May 1, 2020.</p>					https://governor.wv.gov/News/press-releases/2020/Pages/COVID-19-UPDATE-Gov.-Justice-extends-statewide-school-closure-requests-extension-of-state-income-tax-filing-deadline.aspx

STATE AND LOCAL TAX FILING AND PAYMENT EXTENSIONS DUE TO COVID-19

INCOME TAXES							
Jurisdiction	Tax Type	Comments	Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief	Website Link
Wisconsin	Business Income/Franchise	<ul style="list-style-type: none"> Tax filers do not have to file any extension forms to be eligible for this new due date. There is no limit on the amount of payment to be postponed, and there are no income exclusions. This applies to individuals, trusts, estates, partnerships, associations, companies or corporations. This relief is solely for income tax payments, estimated income tax payments and returns due April 15, 2020. 	July 15, 2020	July 15, 2020	July 15, 2020		https://www.revenue.wi.gov/Pages/News/2020/Tax-Deadline-Extended.pdf
	Individual Income	<ul style="list-style-type: none"> Tax filers do not have to file any extension forms to be eligible for this new due date. There is no limit on the amount of payment to be postponed, and there are no income exclusions. This applies to individuals, trusts, estates, partnerships, associations, companies or corporations. This relief is solely for income tax payments, estimated income tax payments and returns due April 15, 2020. 	July 15, 2020	July 15, 2020	July 15, 2020	<ul style="list-style-type: none"> There will be no interest or penalty for the period of April 15, 2020 to July 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. 	https://www.revenue.wi.gov/Pages/News/2020/Tax-Deadline-Extended.pdf
	Property Tax	PROPERTY TAX: Per a DOR proposed guidance document, Covid-19 does NOT affect WI property tax payment due dates.					
Wyoming	Business Income/Franchise Individual Income	N/A	N/A	N/A	N/A	N/A	N/A

* Information is subject to change and is based on guidance issued or communicated by States, including organization such as the AICPA, as of the date and time "Last Updated."