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## Tax Relief Offered by States and Localities in Response to COVID-19

by Thomson Reuters State & Local Tax Editorial

State and local tax and revenue departments are responding to the novel coronavirus, COVID-19, with the relief discussed below.

**Alabama.** The Alabama Governor and the Alabama Department of Revenue have announced that the filing due date has been extended from April 15, 2020, to July 15, 2020 for the following state taxes: the individual income tax, the corporate income tax, the financial institution excise tax (FIET), and the business privilege tax (BPT). Taxpayers can also defer individual, corporate, FIET, and BPT tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers. Taxpayers do not need to file any additional forms or call the Department to qualify for this automatic state tax filing and payment relief. Individual taxpayers who need additional time to file beyond the July 15 deadline can request a filing extension through the usual methods. (Release, Office of the Governor, State of Alabama, 03/23/2020; Order of the Commissioner of Revenue, 03/23/2020.)

The Alabama Department of Revenue has announced that, effective immediately, it is extending relief to small retail businesses that are unable to timely pay their February, March, and April sales tax liabilities. Specifically, small businesses whose monthly retail sales during the previous calendar year averaged \$62,500 or less may file their monthly sales tax returns for the February, March, and April 2020 reporting periods without paying the state sales tax reported as due. Late payment penalties will be waived for these taxpayers through June 1, 2020. Similar sales tax relief may be available on a case-by-case basis to other businesses significantly impacted by COVID-19 and the preventative measures being taken to limit its spread in Alabama. Taxpayers seeking additional information are advised to visit the Department website's "COVID-19 Updates" page or call the Sales and Use Tax Division at (334)-242-1490. (Notice, Ala. Dept. of Rev., 03/18/2020; Ala. Commr. Order, Ala. Dept. of Rev., 03/18/2020.)

The Department has announced that the March 2020 motor vehicle registration and vehicle property tax payment deadlines have been extended through April 15, 2020 for registrants across the state unable to register or renew their motor vehicle registrations or pay property taxes on their motor vehicle because of the state of emergency resulting from the potential spread of COVID-19. The extension includes the registration of vehicles purchased where the 20-day registration requirements falls during the period of March 17, 2020 through April 15, 2020. Penalty charges associated with motor vehicle property tax payments and motor vehicle registrations and renewals extended through April 15, 2020 will not be charged until April 16, 2020. The extension also applies to motor vehicle registrations and renewals for vehicles registered pursuant to the International Registration Plan (IRP). (Order of the Commr. of Rev., Ala. Dept. Rev., 03/16/2020.)

Because there is a state of emergency resulting from the potential spread of COVID-19, the Commissioner of the Department has announced that the Department will temporarily suspend the requirements associated with the IRP and the International Fuel Tax Agreement (IFTA) for any motor vehicle engaged in interstate emergency relief efforts which will be traveling through the State of Alabama as part of the emergency relief. The temporary suspension is effective for 30 days from the date of the commissioner's order, i.e., until April 15, 2020. (Order of the Commissioner, Ala. Dept. of Rev., 03/16/2020.)

Effective immediately, the Department has announced that it is extending relief to businesses unable to timely pay their February, March, and April 2020 state sales tax liabilities who are currently registered with the Department as engaging in NAICS Sector 72 -Accommodation and Food Services (NAICS Sector 72) business activities. Businesses included in NAICS Sector 72 are those preparing meals, snacks, and beverages for immediate consumption. NAICS Sector 72 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. Similar sales tax relief may be available on a case-by-case basis to other businesses significantly impacted by COVID-19 and the preventative measures being taken to limit its spread in Alabama. (Release, Ala. Dept. of Rev., 03/19/2020; Order of the Commr. of Rev., Ala. Dept. of Rev., 03/19/2020.)

Effective immediately, the Department has announced that it will extend relief to state lodgings tax account holders who are unable to timely pay their February, March, and April 2020 state transient occupancy tax, i.e., lodgings tax, liabilities. Late payment penalties for state lodgings tax liabilities reported for these tax periods will be waived through June 1, 2020. The Department cautions taxpayers that the relief applies only to waive late payment penalties for state lodgings tax liabilities. The Department has not extended the return filing deadlines for state lodgings taxes. State lodging tax filers should timely file all lodgings tax returns as normal and report any taxes due. Similar state sales tax relief may be available on a case-by-case basis to other businesses significantly impacted by COVID-19 and the preventative measures being taken to limit its spread in Alabama. (Release, Ala. Dept. of Rev., 03/20/2020.)

For any pass-through entity required to file a composite income tax return and remit payments on behalf of its non-resident members, the Alabama Department of Revenue will automatically postpone the March 15, 2020 due date to July 15, 2020. There is no limitation on the amount of the payments that may be postponed. This relief is only available for composite returns and payments due on March 15, 2020. The period beginning on March 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest or penalty for failure to file composite returns and to pay composite payments. Interest, penalties, and additions to tax will begin to accrue on postponed filings and payments as of July 16, 2020. (Order of the Commr., Ala. Dept. of Rev., 03/23/2020.)

**Arizona.** The Arizona Department of Revenue has announced that the deadline for filing and paying state income taxes has been moved from April 15, 2020 to July 15, 2020. Taxpayers filing state tax returns or submitting payments after the previous April 15 deadline and before July 15, 2020 will not be assessed late filing

or late payment penalties. Taxpayers requiring additional time beyond July 15, 2020 should request an extension by filing Form 204. (News Release—ADOR Extends Income Tax Deadline to July 15, 2020, Ariz. Dept. of Rev., 03/20/2020.)

**Arkansas.** Arkansas Governor Asa Hutchinson has announced that the state will extend the filing and payment deadline for Arkansas individual income tax returns to July 15, 2020, thereby matching the federal extension. There is no extension of filing or payment deadlines for any other taxes at this time. (Frequently Asked Questions Regarding the Impact of Coronavirus (COVID-19), Ark. Dept. of Fin. and Admin., 03/24/2020.)

**California.** The California Employment Development Department (EDD) has announced that employers statewide directly affected by 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. A written request for an extension must be received within 60 days from the original delinquent date of the payment or return. (Emergency and Disaster Assistance for Employers, Statewide - March 2020, California Employment Development Department, 03/01/2020.)

Governor Gavin Newsom issued on March 12, 2020, an executive order regarding California's response to the COVID-19 pandemic. The executive order, which is effective immediately, orders, among other things, that: (1) to quickly provide relief from penalties and interest, the provisions of the Revenue and Taxation Code that apply to the taxes and fees administered by the California Department of Tax and Fee Administration (CDTFA), requiring the filing of a statement under penalty of perjury setting forth the facts for a claim for relief, are suspended for a period of 60 days after the date of the order for any individuals or businesses who are unable to file a timely return or make a timely payment as a result of complying with state or local public health officials imposition or recommendation of social distancing measures related to COVID-19; and (2) the Franchise Tax Board (FTB), the State Board of Equalization (SBE), the CDTFA, and the Office of Tax Appeals (OTA) shall use their administrative powers where appropriate to provide those 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 with the extensions for filing, payment, audits, billing, notices, assessments, claims for refund, and relief from subsequent penalties and interest. (Executive Order N-25-20, Executive Department, State of California, 03/12/2020.)

During the 60-day window specified in Governor Newsom's executive order on the COVID-19 pandemic (see previous paragraph), the CDTFA has posted on its website an alert in which it advises that it has been able to make it easier for such taxpayers and feepayers to request relief from the imposition of interest and penalties. They can go through the CDTFA's [normal online process](#) for requesting relief, they can send a letter (a link to the [CDTFA's office locations and addresses](#) is provided), or they can call the CDTFA's call center at 1 (800) 400-7115. (Alert, California Department of Tax and Fee Administration, 03/12/2020.)

The CDTFA has done the following: (1) created a COVID-19 state of emergency webpage; and (2) added COVID-19 to the list of disasters for which state of emergency tax or fee relief is available. Regarding (1), 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 11, 2020, 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. Taxpayers may request assistance by contacting the CDTFA through its [online services](#), by sending a letter, by email, or by phone. Regarding (2), the CDTFA's emergency tax or fee relief is available for business owners and feepayers directly affected by disasters declared as state of emergencies over the past three years, may include extension of tax

return due dates, relief of penalty and interest, or replacement copies of records lost due to disasters. An extension of up to three months to file and pay taxes is available in 32 of the programs administered by the CDTFA (including sales and use tax, various fuel taxes, and cigarette and tobacco products taxes) for taxpayers directly affected by COVID-19 who, as a result, cannot meet their filing and payment deadlines. Affected taxpayers may apply online for relief from penalties and interest and request online a filing extension. Business owners and fee payers who need to obtain copies of CDTFA tax records will be able to receive replacements free of charge. (COVID-19 State of Emergency Webpage, California Department of Tax and Fee Administration, 03/13/2020; State of Emergency Tax Relief Webpage, California Department of Tax and Fee Administration, 03/13/2020.)

In response to COVID-19, San Francisco Mayor London Breed has announced various measures to support small businesses, including a deferral of business taxes. In order to provide immediate cash-flow assistance to small businesses, the mayor will be working with Treasurer Jose Cisneros to notify them that the next round of quarterly businesses taxes can be deferred. Businesses are required to pre-pay their first quarter business taxes for the current tax year by April 30, 2020. 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. (News Release, Office of the San Francisco Mayor, 03/11/2020.)

The FTB has announced updated tax relief for all California taxpayers due to COVID-19. With the updated relief, the FTB is postponing until July 15, 2020, the filing and payment deadlines for all individuals and business entities for the following: (1) 2019 tax returns; (2) 2019 tax return payments; (3) 2020 first and second quarter estimate payments; (4) 2020 LLC taxes and fees; and (5) 2020 non-wage withholding payments. To give taxpayers a deadline consistent with that of the Internal Revenue Service (IRS) without the federal dollar limitations, the FTB is following the federal relief described in IRS Notice 2020-17. The FTB is providing its updated relief to all California taxpayers, not just to those affected by COVID-19. Taxpayers do not need to claim any special treatment or call the FTB to qualify for this relief. The updated relief supersedes the COVID-19 relief the FTB announced last week pursuant to which it extended until June 15, 2020, the due dates for filing and paying California taxes for taxpayers affected by COVID-19, with the qualification that those deadlines may be extended further if the IRS grants a longer relief period, which it has done. Also, in connection with the updated relief, the FTB has posted on its website a spreadsheet, [COVID-19 - Extensions to file and pay - 2019 Taxable year](#), that shows: (a) for calendar year filers and certain fiscal year filers, the COVID-19 due date to file and pay, the original due date, and the extension due date for various return types, e.g., personal, partnership, LLC taxed as a partnership, LLC taxed as a corporation, estates and trusts, C corporations, S corporations, and exempt organizations; and (b) the 2020 estimated tax payment due dates for the following return types: personal, C corporations, S corporations, and exempt organizations. (California FTB News Release No. 03/18/2020, 03/18/2020; COVID-19 - Extensions to file and pay, 2019 taxable year, California Franchise Tax Board, 03/18/2020.) Editor's Note: IRS Notice 2020-17 has been superseded by IRS Notice 2020-18, which restates and expands upon the relief provided by IRS Notice 2020-17.

The California FTB has expanded the spreadsheet described immediately above by including information on real estate withholding, nonresident/nonwage withholding, and foreign partner or member withholding. (COVID-19 - Extensions to File and Pay, California Franchise Tax Board, 03/25/2020.)

The California Association of County Treasurers and Tax Collectors (CACTTC) has issued a statement ([Statement](#)) regarding the coronavirus (COVID-19) and the April 10, 2020 tax collection deadline for the second installment of property taxes for the 2019-2020 fiscal year. While the CACTTC cannot change that deadline, it can

waive penalties, costs or other charges resulting from tax delinquency due to reasonable cause and circumstances related to this crisis. Tax collectors have the authority to handle specific scenarios where a taxpayer cannot physically pay the taxes on April 10 due to quarantine, illness or closure of the Tax Collector's office as a result of COVID-19. In such cases, the Tax Collector will use its authority pursuant to Cal. Rev. & Tax. Cd. § 4985.2 to waive interest or penalties that would otherwise be imposed or collected with respect to a delinquent second installment of property taxes levied for the 2019-2020 fiscal year on residential real property. The Statement also provides advice on how taxes can be paid, encourages taxpayers to pay electronically, and advises that if county offices are closed on April 10 and a taxpayer cannot pay the taxpayer's taxes, payments made the next business day that the county offices are open will be considered timely and no penalties will apply per Cal. Rev. & Tax. Cd. § 2619. The Statement also includes (1) the CACTTC's responses to frequently answered questions, e.g., which Revenue and Taxation Code sections give county tax collectors authority to waive penalties and interest for late payment of property taxes; under what circumstances could a property tax deadline be extended; what if a taxpayer is quarantined on April 10 and unable to make tax payments in person on April 10; and what if the tax collector's office is closed on April 10 or cannot accept a cash payment in person on April 10; and (2) links to payment information for each county. (COVID-19 Statement, California Association of County Treasurers and Tax Collectors, 03/01/2020.)

In response to numerous inquiries about property tax payments in light of the coronavirus (COVID-19) public health emergency, State Controller Betty T. Yee has reminded California homeowners that the second installment of property taxes is due April 10 to treasurer-tax collectors in county governments. While the Franchise Tax Board, of which the controller is the chair, has the legal authority to extend the filing and payment deadlines for income taxes, the controller does not have authority over property tax collection, but each county tax-treasurer tax collector has the power to waive penalties and interest due to circumstances beyond the taxpayer's control (see above), and the controller expects that county leaders will consider exercising those provisions. A homeowner should contact the treasurer-tax collector for the county in which his or her home is located if circumstances related to COVID-19 may result in late payment of property taxes. All 58 counties are able to accept electronic payments, some counties have issued statements about property tax payments due during the COVID-19 health crisis, and others are likely to follow. (California State Controller Press Release (PR20-5), 03/20/2020.)

**Colorado.** In response to the economic impact of COVID-19 and to provide expedited relief from tax payment and penalties due, Governor Jared Polis signed an executive order, effective immediately and expiring April 19, 2020 unless extended, temporarily suspending the deadlines for state income tax payments (for tax year 2019) and estimated income tax payments (for tax year 2020). The income tax payment deadline for all Colorado taxpayers is extended from April 15, 2020 to July 15, 2020, without penalty or interest. The extension applies to any income tax payment, regardless of the amount. The state is also not imposing any caps on the amount of tax that can be deferred. In addition, the governor directs the executive director of the Colorado Department of Revenue (CDOR) to promulgate and issue emergency rules to extend the state estimated income tax payment deadline to July 15, 2020; so estimated payments due on and after April 15, 2020 but on or before June 15, 2020, may now be paid any time on or before July 15, 2020 without penalty. The extension for estimated payments and the estimated payment penalty waiver does 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. The governor directed CDOR to coordinate with local governments that choose to extend tax payment deadlines for property and sales and use taxes and to take any required actions to allow penalties to be waived. CDOR emphasizes that the extensions and waivers do not apply to other returns, filings, or payments required to be made, including withholding tax. (Executive Order D 2020 010, Executive Department, State of Colorado, 03/20/2020; Website Post: Gov. Polis Announces State's Economic Response to COVID-19, Colo. Dep't. Rev., 03/20/2020.)

The Colorado Department of Revenue has announced that all income tax returns that were required to be filed by April 15, 2020 are granted an automatic 6-month extension and are due on or before October 15, 2020. (Notice: Income Tax Deadline Extension, Colo. Dep't. Rev., 03/25/2020.)

**Connecticut.** The Connecticut Department of Revenue Services (DRS) has extended due dates and payment dates for corporation business tax, unrelated business tax and pass-through entity tax due between March 15, 2020, and June 1, 2020. The business income tax extensions for corporation business tax, unrelated business income tax, and pass-through entity tax apply to both calendar year and fiscal year end filers. The extended business income tax filing and payment deadlines do not apply to returns already on extension. The filing date for the 2019 Forms CT-1120 and CT-1120CU Connecticut corporation business tax return is extended 30 days (June 15, 2020 for calendar year filers) and the payment deadline is extended to June 15, 2020. The filing date for the 2019 Form CT-1065/CT-1120 SI Connecticut pass-through entity tax return is extended 30 days to April 15, 2020 and the payment deadline is extended to June 15, 2020. The filing date for the 2019 Form CT-990T Connecticut unrelated business income tax return is extended 30 days and the payment deadline is extended until June 15, 2020. The due dates for estimated payments of corporation business tax, unrelated business income tax, and pass-through entity tax normally due between March 15, 2020, and June 1, 2020 have not been extended. The deadline for filing an amended 2016 Form CT-1120, Form CT-1120CU, Form CT-990T, or Form CT-1065/CT-1120SI has not been extended. (DRS Extends Filing Deadline for Certain Annual State Business Tax Returns, Conn. DRS, 03/16/2020; CT DRS Acting Commissioner John Biello: DRS COVID-19 Response: Frequently Asked Questions, 03/25/2020.)

The due date for 2019 individual income tax returns and payments is extended until July 15, 2020, for Forms CT-1040, CT-1040NR/PY, and CT-1041 (applies to CT-1041 returns and payments with a due date of April 15, 2020). The extension until July 15, 2020 also applies to Connecticut estimated income tax payments for the first and second quarters of 2020. DRS does not anticipate delays in processing refunds of personal income tax. Taxpayers who have already filed personal income tax returns that were originally due on April 15, 2020 and scheduled tax payments for April 15th, may cancel and reschedule their payments until July 15, 2020. If a payment was scheduled through the DRS Taxpayer Service Center (TSC): the taxpayer should log back into their account and select "Cancel Payment." A scheduled payment may be cancelled up until the TSC processes the payment, generally two business days before the payment date. If a payment was scheduled as part of filing a tax return (authorizing an electronic funds withdrawal): the taxpayer may cancel the payment by emailing DRS at [ct.efile@po.state.ct.us](mailto:ct.efile@po.state.ct.us). Email DRS to initiate a payment cancellation as soon as possible, but no less than two business days prior to the scheduled payment date. Include: full name, last 4 digits of the taxpayer's social security number, and the dollar amount of payment. To cancel a credit card payment, contact the card processor. Once a return has been filed and paid, the payment cannot be returned. The deadline for filing an amended 2016 Form CT-1040, CT-1040NR/PY, or CT-1041 has not been extended. (CT DRS Acting Commissioner John Biello: DRS COVID-19 Response: Frequently Asked Questions, 03/25/2020; CT Dept. of Revenue Services extends personal income tax filing and payments deadlines, 03/20/2020.)

The deadlines for filing and payment of sales and use taxes (Form OS-114) have not been extended. (CT DRS Acting Commissioner John Biello: DRS COVID-19 Response: Frequently Asked Questions, 03/25/2020.)

Connecticut has also not extended the deadlines for filing of withholding taxes. (CT DRS Acting Commissioner John Biello: DRS COVID-19 Response: Frequently Asked Questions, 03/25/2020.)

**Delaware.** In response to the COVID-19 outbreak, the Delaware Division of Revenue has extended income tax filing deadlines for corporate, personal, and fiduciary income tax returns due in April to July 15, 2020. The Divisions cautions taxpayers that the payment deadline will be July 15, 2020 and penalties and interest on

underpayments will be calculated from that date, even if a taxpayer requests an additional extension of time to file. Under Delaware law, all Delaware final corporate income tax returns are due on the date that the corresponding federal return is due. Since the IRS has extended the time for filing of tax returns and payment of tax due from April 15, 2020 to July 15, 2020, by operation of law, all Delaware final corporate income tax returns (Forms 1100) are now due on July 15, 2020 consistent with the corresponding federal return due date. Corporations may request an additional extension of time to file from the IRS and Delaware will grant the same extension, provided that a copy of the federal extension request is included with the Delaware final corporate return when it is filed. Corporate tentative returns that would be due on April 15, 2020 will now be due on July 15, 2020. Personal income tax returns that were due on April 30, 2020 will now be due on July 15, 2020. Taxpayers needing additional time beyond the extended due date may request an extension to file by submitting Form 1027 through the Division's online system. This will provide an automatic extension of time to file to October 15, 2020. Estimated personal income tax payments that are due on April 30, 2020 are extended to July 15, 2020. However, second quarter payments remain due on June 15, 2020. Fiduciary income tax returns that were due on April 30, 2020 will now be due on July 15, 2020. Taxpayers needing additional time beyond the extended due date may request an extension to file by submitting Form 400-EX through the Division's online system. This will provide an automatic extension of time to file to October 15, 2020. (Delaware Technical Information Memorandum No. 2020-1, 03/23/2020; Release, Del. Div. of Revenue, 03/23/2020.)

**District of Columbia.** The D.C. Office of Tax and Revenue (OTR) has 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), 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. Taxpayers requiring additional information are advised to contact the OTR's Customer Service Center at (202) 727-4TAX (4829). (Release, D.C. Office of Tax and Revenue, 03/23/2020.)

*L. 2020, Act 23-247, effective 03/17/2020 (expires 06/15/2020)*, enacts the "COVID-19 Response Emergency Amendment Act of 2020." The emergency legislation, enacted to address the COVID-19 pandemic, provides that the Chief Financial Officer (CFO) may waive penalties and abate interest for failure to timely pay sales and use tax for periods ending on February 29, 2020 or March 31, 2020, provided that all taxes for such periods are paid in full on or before July 20, 2020. The waiver does not apply to hotels or motels that are permitted to defer property tax under another provision of the emergency legislation. Under this provision of the emergency legislation, for property that is commercially improved and occupied and is a hotel or motel, the CFO may waive penalties and abate interest for the first installment of real property tax for the 2020 tax year (due on or before March 31) provided the property owner pays the installment by June 20, 2020. The D.C. Office of Tax and Revenue must issue guidance on the definition of a hotel or motel for this purpose. The legislation is made applicable as of March 11, 2020.

On March 17, 2020, the District of Columbia enacted the "COVID-19 Response Emergency Amendment Act of 2020" (the Act) which expanded the authority of the D.C. Office of Tax and Revenue (OTR) to abate interest and waive penalties for failure to timely pay sales and use tax due for periods ending on February 29, 2020 and March 31, 2020, provided certain conditions are met. Consequently, the OTR will automatically waive interest and penalties that would ordinarily be assessed for failure to timely pay sales and use tax due for the periods ending on February 29, 2020 and March 31, 2020. All vendors who are required to file sales and use tax returns on either a monthly or a quarterly basis are eligible for this relief, except for hotels and motels permitted to defer real property taxes under the Act. Any hotel or motel vendor registered with OTR with the NAICS code 72111, 721110, 72112 or 721120 is ineligible for this relief. Monthly filers must file a Form FR-800M as usual through MyTax.DC.gov on or before March 20, 2020 for the period ending February 29, 2020 and on or before April 20,

2020 for the period ending March 31, 2020. Quarterly filers must file a Form FR-800Q as usual through MyTax.DC.gov on or before April 20, 2020 for the period ending March 31, 2020. All eligible vendors must pay in full all sales and use taxes due for periods ending on February 29, 2020 and March 31, 2020 on or before July 20, 2020. Failure to pay in full by July 20, 2020 will result in interest and penalties accruing from the original payment due dates. (Release, D.C. Office of Tax and Revenue, 03/20/2020.)

In order to assist with the economic impact of the COVID-19 pandemic, the D.C. Office of Tax and Revenue (OTR) has announced that the deadline for property owners who wish to appeal their Tax Year 2021 real property tax assessment has been extended to April 30, 2020 from April 1, 2020. District property owners who believe their proposed Tax Year 2021 assessment does not reflect the market value of their property can complete and submit their appeal form online at [otr.cfo.dc.gov/node/384012](https://otr.cfo.dc.gov/node/384012). The OTR has also extended the due date to file the Income and Expense Report from April 15, 2020 to April 30, 2020. All filers must submit their TY 2021 Income and Expense report electronically at [taxpayerservicecenter.com/income/](https://taxpayerservicecenter.com/income/). (Release, D.C. Office of Tax and Revenue.)

**Georgia.** The Georgia Department of Revenue (DOR), in conformance with the U.S. Treasury Department and Internal Revenue Service (IRS), is automatically extending the 2019 income tax filing and payment deadline to July 15, 2020, without penalties or interest. Like the IRS, the relief provided by the extension is for state income tax payments and state income tax returns due on April 15, 2020. It also includes state estimated income tax payments due on April 15, 2020, for the taxpayer's 2020 taxable year. While the state relies on federal information for income tax, that is not the case for many other tax types. As such, no extension is provided for the filing, payment, or deposit of any other type of state tax (including employee withholding and sales tax) or for the filing of any state information returns. All vehicle registrations that expire between March 16, 2020, and May 14, 2020, have been extended through May 15, 2020. The extension applies to all annual registrations, including personal passenger vehicles, commercial vehicles, vehicles registered in the International Registration Plan (IRP), and Temporary Operating Permits (TOPs) issued at the time of a vehicle purchase. Registrations that expired before March 16, 2020, do not qualify for the extension. (Income Tax and Tag Renewal Deadlines Extended, Ga. Dept. of Rev., 03/25/2020.)

**Hawaii.** The Hawaii Department of Taxation has determined that any person with a 2019 state income tax filing requirement or payment due from April 20, 2020 to June 20, 2020, is affected by the COVID-19 pandemic for purposes of the following relief. For all affected taxpayers, the due date for filing 2019 state income tax returns, and for making 2019 state income tax payments, is postponed to July 20, 2020. This relief does not include estimated income tax payments for the 2020 taxable year. The relief applies to all individual income tax filers, including self-employed individuals. The relief will be automatically provided, so there is no need to file additional forms to qualify. Automatic extensions to file under Haw. Rev. Stat. § 235-98 remain available. For purposes of automatic extensions for affected taxpayers, the postponed payment deadline of July 20, 2020 will be used, so "properly estimated tax liability" must be paid by July 20, 2020 rather than April 20, 2020, and returns must be filed by October 20, 2020. Interest, penalties and additions to tax for failure to file the returns or make the Hawaii income tax payments will not accrue from April 20, 2020 to July 20, 2020. Affected taxpayers subject to penalties or additions to tax despite this relief may seek reasonable cause waivers. (Hawaii Dept. of Taxation Announcements No. 2020-01, 03/23/2020.)

**Idaho.** Idaho Governor Brad Little signed a proclamation extending the income tax filing and payment deadline from April 15, 2020 to June 15, 2020 due to coronavirus (COVID-19). Penalties and interest are waived. Regarding the property tax reduction, property tax deferral, and 100% service-connected disabled veteran benefit



programs, the April 15, 2020 application deadline is similarly extended to June 15, 2020. (Proclamation, Idaho Governor Brad Little, 03/23/2020; Webpage Post, Idaho State Tax Comm'n., 03/24/2020.)

**Illinois.** The Illinois Attorney General issued an important notice that, due to closures related to COVID-19, estates with returns and payments due between March 16, 2020 and April 15, 2020 will receive a 30-day extension for filing and payment. An extension of time to pay does not waive or abate statutory interest. Payments must be sent to the Illinois State Treasurer, using a fillable form to make payment of the Illinois Estate Tax, which can be downloaded from the Treasurer's website. Staff may not be available to receive returns in person at the Springfield office. Taxpayers filing returns in Chicago should use the James R Thompson Center through the Lake Street entrance; however, taxpayers are encouraged to file returns and extension requests by mail. Cook, DuPage, Lake, and McHenry counties should file with the Chicago office, and all other counties should file with the Springfield office. (Important Notice, Attorney General's Office, 03/18/2020.)

The Illinois Department of Revenue issued an informational bulletin to all registered Illinois retailers operating eating and drinking establishments. The Department is waiving all penalties and interest that would have been imposed on sales tax payments for qualified taxpayers. Eligible taxpayers are taxpayers who operate eating and drinking establishments that incurred a total sales tax liability of less than \$75,000 in calendar year 2019. Qualified taxpayers will not be charged penalties or interest on late payments for payments that are due in the February, March and April 2020 reporting periods. For most qualified taxpayers, the Department will automatically waive penalties and interest, but if a taxpayer thinks they received a notice from the Department owing interest and penalties, in error, then the taxpayer can respond to the notice with a waiver request. Taxpayers must still file Form ST-1 for each reporting period. Taxpayers must pay their liabilities due in March, April, and May 2020, for liabilities reported on Form ST-1, as follows: 1/4 of the liability for February, March, and April 2020 reporting periods is due May 20, 2020; 1/4 of the liability for February, March, and April 2020 reporting periods is due June 22, 2020; 1/4 of the liability for February, March, and April 2020 reporting periods is due July 20, 2020; and 1/4 of the liability for the February, March, and April 2020 reporting periods is due August 20, 2020. (Illinois Dept. of Rev. Info. Bulletin No. FY 2020-23, 03/01/2020.)

Chicago Mayor Lori Lightfoot has announced tax relief for Chicago's small businesses impacted by the COVID-19 outbreak. Along with small business loans, the City is extending due dates for the following tax payments until April 30, 2020: bottled water tax; checkout bag tax; amusement tax; hotel accommodation tax; restaurant tax; and the parking tax. The city will also suspend all non-public safety related business penalties until April 30, 2020. (Mayor Lightfoot Announces Relief Package Amid Covid-19 Outbreak, Office of the Mayor, 03/19/2020.)

Due to the COVID-19 outbreak, the Illinois Department of Revenue has announced that Governor JB Pritzker is extending the filing deadline for Illinois tax returns due April 15, 2020, to July 15, 2020. The income tax filing and payment deadline extension applies to all individuals, returns, trusts, and corporations automatically, and no additional forms or calls to the Department are required to qualify. Penalties and interest will begin accruing on unpaid balances beginning July 16, 2020. Taxpayers are still encouraged to file as soon as possible if expecting a refund. The filing and payment extension does not impact the first and second installments of estimated tax payments due April 15, 2020 and June 15, 2020. A late payment penalty will not be assessed on late estimated tax payments so long as the amount of the installment equals 90% or more of the current year's liability or 100% of the previous year's liability. (Illinois Dept. of Rev. Info. Bulletin No. FY 2020-24, 03/01/2020.)

**Indiana.** Governor Eric Holcomb announced the Indiana Department of Revenue (DOR) is extending certain filing and payment deadlines to align with the Internal Revenue Service and support taxpayers during the COVID-19 health crisis. 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. 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. All other tax return filings and payment due dates remain unchanged. If taxpayers need additional time to file, they can request an extension. Instructions for those extensions can be found on the DOR's website. If an individual requests a federal extension, Indiana automatically extends the state deadline and there is no need to file anything additional. (DOR Announces Filing and Payment Extensions, Ind. Dept. of Rev., 03/19/2020.)

The State of Indiana ordered all property taxes to remain due on May 11, 2020, however, counties must waive penalties on payments after May 11, 2020 for a period of 60 days. This waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers. (Executive Order 20-05, State of Indiana, 03/19/2020.)

The State of Indiana ordered, subject to the DOR approval, that the manufacturers making donations of medicine, medical supplies, or other goods in the furtherance of fighting the COVID-19 pandemic will not be subject to Indiana use tax on those items donated. In addition, subject to the DOR approval, groups or organizations that are not manufacturers who make any donations of medicine, medical supplies, or other goods will not incur a use tax obligation if sales tax had not been paid on such items, that in either case, these donations will not be considered retail transactions subject to sales or use tax. Donation of these items will not entitle the donor to a refund of any sales or use tax previously paid to the DOR or to a vendor. (Executive Order 20-05, State of Indiana, 03/19/2020.)

**Iowa.** Governor Reynolds announced that first quarter unemployment tax payments that are due April 30th will be delayed without interest or penalties until July 31, 2020. To qualify for the extension, the employer must be current on all quarterly tax payments before the 1st quarter of 2020 regardless of whether or not they are seeking an extension of tax payment. All employers must file Quarterly Employers Contribution and Payroll Report electronically by 4:30 on April 24th to avoid late report filing penalty. Payments for Q1 would be due when Q2 payments are due, July 31, 2020. No interest or penalties will accrue for delayed payments for the eligible group. The extension of payment deadline without interest is not a holiday or forgiveness and the taxes will be due July 31, 2020. Employers still need to file their quarterly reports, which contain employee wage data necessary to compute benefit eligibility and amounts to be paid. (Iowa Gov. Announces Unemployment Tax Extension, 03/23/2020.)

The Iowa Department of Revenue has ordered the extension of 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 1040C Composite Return and all supporting forms and schedules; IA 1041 Fiduciary 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. The extension does not apply to estimated tax payments. No late-filing or underpayment penalties will be due for qualifying taxpayers who comply with the extended filing and payment deadlines. Interest on unpaid taxes covered by the order will be due beginning on August 1, 2020. (Iowa Extends Filing/Payment Deadline for Several Tax Types, Iowa Dept. of Rev., 03/19/2020.)

The Department has ordered the extension of one income tax withholding deposit due date for certain taxpayer in response to the COVID-19 emergency. The income tax withholding deposit due date for the period ending March 15, 2020 is extended from March 25, 2020, to the new deposit due date of April 10, 2020. It applies to Iowa

residents or other taxpayers doing business in Iowa who remit income tax withholding on a semi-monthly basis. No late-filing or underpayment penalties will be due for qualifying taxpayers who comply with the extended filing and payment deadlines. Interest on unpaid taxes will be due beginning on April 11, 2020. (Extended Income Tax Withholding Due Date, Iowa Dept. of Rev., 03/19/2020.)

**Kansas.** The Kansas Department of Revenue and Governor Laura Kelly have provided tax filing guidance due to COVID-19. On March 23, 2020, the governor signed Executive Order 20-13, noting that strict compliance with tax filing deadlines and requirements would exacerbate financial hardships on Kansas and Kansas businesses and hinder or delay necessary action in coping with the pandemic. The normal deadline for homestead or property tax relief claims is April 15, but the deadline for filing 2019 claims is now extended to October 15, 2020. The regular filing deadline for calendar year tax returns for individual income tax, fiduciary income tax, corporate income tax, and privilege tax is April 15; however, the filing deadline and payments for these types of 2019 tax returns is extended to conform to the federal extended due date of July 15, 2020. Therefore, if the balance due is paid prior to that date, no penalties or interest will be imposed. The filing deadline for fiscal year filers for fiduciary income tax, corporate income tax, and privilege tax is the 15th day of the fourth month following the end of the taxable year. The deadline for filing 2019 tax returns and payments for these types of income tax with due dates between April 15, 2020 and July 15, 2020 is extended to conform to the federal extended due date of July 15, 2020 established by the IRS. For the returns noted above, if the balance due is paid prior to July 15, 2020, no penalties or interest will be imposed. Taxpayers filing returns are encouraged to file as soon as possible and not wait until the end of any extended period. Only regular return forms are required to be submitted and no special forms will be required. In addition to filing and payment due date extensions, the Governor's executive order stipulates that it does not change laws, regulations, or rules regarding estimated tax payments. Further, in the event the State of Disaster Emergency proclaimed on March 12, 2020 is lifted or expires prior to July 15, 2020, the Department of Revenue must continue to exercise appropriate discretion to effectuate waivers of penalties and interest for payments made up to July 15, 2020. All other laws, regulations, or rules relating to taxes remain in effect. The order supersedes any contrary order by any local health department regarding taxes. The order will be in force and effect until May 1, 2020 or until the statewide State of Disaster Emergency proclaimed on March 12, 2020 relating to COVID-19 expires, whichever is earlier. (Kansas Revenue Department Public Notice No. 20-01, 03/23/2020; Executive Order 20-13, Kansas Governor Laura Kelly, 03/23/2020.)

On March 20, 2020, Kansas Governor Laura Kelly issued an executive order in response to the COVID-19 pandemic. The order waives certain motor carrier fees and regulations. In accordance with Title 49 CFR § 390.23, Kansas will honor federal relief of CFR §§ 390-399. Additionally, registration and fuel tax permits as enforced by the Kansas Department of Revenue are temporarily suspended for motor carriers and persons operating commercial vehicles actively participating in COVID-19 relief or restoration efforts. While motor carriers participating in restoration and relief efforts must still obtain the requisite over dimension and overweight permits as required prior to operating, the fees associated with these permits will be temporarily waived. Except as specifically stated in the order, all other state motor carrier laws or regulations remain in full force and effect. The order supersedes any contrary order by any local health department regarding motor carriers. The order will be in force and in effect until rescinded, until April 12, 2020, or until the statewide state of disaster emergency proclaimed on March 12, 2020 relating to COVID-19 expires, whichever is earlier. (Executive Order 20-09, Governor Laura Kelly, 03/20/2020.)

**Kentucky.** The Kentucky Department of Revenue (DOR) will adopt most of the COVID-19 personal income tax relief described in recent Notice 2020-18 by extending the 2019 Kentucky personal income tax return filing due date from April 15, 2020 to July 15, 2020. Late filing penalties will be waived for 2019 Kentucky personal income returns that are filed by July 15, 2020. In addition, Kentucky personal income tax payments due on April 15, 2020

are deferred for 90 days to July 15, 2020. Late payment penalties will be waived for income tax payments deferred from April 15, 2020 to July 15, 2020. Interest applies to the deferred income tax payments because Kentucky law prohibits the waiver of interest. (Kentucky Income Tax Return Filing Date Extended to July 15, 03/22/2020.)

**Louisiana.** Louisiana Governor John Bel Edwards has issued a proclamation regarding measures for the COVID-19 public health emergency, which affects certain legal tax proceedings. Legal deadlines, including liberative prescription and preemptive periods applicable to legal proceedings in all courts, administrative agencies, and boards, are suspended until at least Monday, April 13, 2020, including any such deadlines set forth within Title 47 of the Louisiana Revised Statutes, Revenue and Taxation. (Proclamation No. JBE 2020-30, 03/16/2020.)

The Louisiana Department of Revenue is providing filing and payment extension relief for certain taxes due March 20, 2020. The February 2020 sales tax returns and payments and excise tax returns and payments for Wine Shipped Direct to Consumers and the Louisiana State and Parish and Municipal Beer Tax that are due March 20, 2020, are 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 and excise tax remittances provided the return and payment are received by the extended due date of May 20, 2020. The Department also is temporarily suspending collection activity by distraint and sale on delinquent taxpayer accounts. However, delinquency interest and penalties will continue to accrue in accordance with the statutory requirements on unpaid balances. (Louisiana Revenue Information Bulletin No. 20-008, 03/19/2020; News Release, Department of Revenue Extends State Sales Tax Deadline Due to Coronavirus Public Health Emergency, Louisiana Department of Revenue, 03/19/2020.)

The Louisiana Department of Revenue has issued guidance regarding filing and payment extension relief for income and franchise tax returns and payments due April 15, 2020, and May 15, 2020. The due date for these returns and any payments due in conjunction with them is extended to July 15, 2020. The following 2019 income and franchise tax returns are subject to the July 15, 2020, extension, which is automatic, and no extension request is necessary: (1) For partnerships, the IT-565—2019 Partnership Return of Income, which is due April 15, 2020, and the R-6922—2019 Composite Partnership Tax Return, which is due May 15, 2020; (2) for individuals, the IT-540—2019 LA Resident Income Tax Return, the IT-540B—2019 LA Nonresident and Part-Year Resident Income Tax Return, and the R-1035—LA Consumer Use Tax Return, all of which are due May 15, 2020; (3) for fiduciaries, the IT-541—2019 Fiduciary Income Tax Return, which is due May 15, 2020; and (4) for corporations, the CIFT-620—2019 Corporation Income and 2020 Franchise Tax Return, which is due May 15, 2020. No penalties or interest will be assessed provided that the return and payment are submitted to the Department by the July 15, 2020, extension date. For fiscal year filers with an income tax or franchise tax return and payment due date between March 1, 2020, and May 30, 2020, the automatic extension for the return and payment is 60 days from the original due date. The filing and payment deadline for income and franchise tax returns has been administratively extended to July 15, 2020; however, if a taxpayer (individual, corporation, fiduciary, or partnership) requires additional time to file the return, an extension request may be submitted on the applicable extension form based on the tax type. The extension period will run from July 16, 2020, to the general extension date of November 15, 2020, for individual, fiduciary, and partnership returns and December 15, 2020, for corporation returns. However, interest and penalties will accrue beginning July 16, 2020, on the outstanding balance of tax due. (Louisiana Revenue Information Bulletin No. 20-009, 03/23/2020.)

**Maryland.** Due to the coronavirus (COVID-19) pandemic and associated restrictions on activity, the federal government extended the deadline for filing 2019 federal income tax returns and submitting 2019 federal income tax payments by 90 days to July 15, 2020. Maryland individual, corporate, pass-through entity, and fiduciary

taxpayers are afforded the same relief at the Maryland level. Unlike the federal extension, which included only those taxpayers who owed under a certain amount of tax, the Maryland extension applies to all taxpayers. Interest and penalty will be assessed on any unpaid tax from July 15, 2020 until the date the tax is paid. Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the extension for filing returns and payment, as well as March quarterly estimated payments of 2020 taxes. The extension is automatic and does not require the filing or requesting of the extension to take advantage of the extended deadline. Individual taxpayers who are paying by check or money order should submit their payment, along with Maryland Form PV, by July 15, 2020. (Maryland Tax Alert 03-20, Maryland Comptroller's Office, 03/23/2020.)

The Comptroller's Office will not send out lien warning notices, issue liens, attach bank accounts, hold up the renewal of any license including Maryland driver's licenses, or offset vendor payments for Maryland taxes. Taxpayers receiving notices from the Comptroller's Office during the current COVID-19 crisis should contact the telephone number or email address on the notice for additional information. Further, taxpayers who are currently on a payment plan for delinquent business and/or income taxes and are unable to make those payments due to the COVID-19 crisis should contact the office at the following to discuss delaying payments: (1) business taxpayers: [cdcollectionbizz@marylandtaxes.gov](mailto:cdcollectionbizz@marylandtaxes.gov); and (2) individual income tax taxpayers: [COV19@marylandtaxes.gov](mailto:COV19@marylandtaxes.gov). The cessation of collection efforts is effective immediately and will continue until 30 days after the lifting of the state of emergency by the governor. (Maryland Tax Alert 03-20, Maryland Comptroller's Office, 03/23/2020.)

The comptroller has extended to June 1, 2020, the filing and/or payment of returns for collections in or gross receipts from February, March, and April 2020 for the following: sales and use taxes; withholding taxes; alcohol taxes; and cigarette and tobacco taxes. Also, the comptroller has determined that the penalty will be abated on admissions and amusement tax returns and payments for gross receipts from February, March, and April 2020, so long as the returns and payments are submitted by June 1, 2020. Motor carrier and motor fuel tax returns and payments otherwise due in March, April, or May 2020, may be submitted no later than June 1, 2020, without incurring penalty or interest. For all of these business taxes, separate returns reflecting each filing period should be filed rather than a combined return. Tire recycling reports and fees are submitted semi-annually in January and July. Therefore, no change to the tire recycling reports and fees due date will be made at this time. Bay restoration fees due in March, April, and May 2020, may be paid no later than June 1, 2020, without incurring interest or penalties. (Maryland Tax Alert 03-20, Maryland Comptroller's Office, 03/23/2020.)

**Massachusetts.** The Massachusetts Department of Revenue has adopted an emergency regulation amendment (adding section (7) to to 830 CMR 62C.16.2, Sales and Use Tax Returns and Payments), that suspends return filing and payment remittance obligations for certain vendors during the COVID-19 state of emergency. Specifically, the sales and use tax filing and payment schedule for vendors, whose cumulative sales and use tax liability in the 12-month period ending February 29, 2020 is less than \$150,000, will be as follows: Returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, will be suspended. All such returns and payments will be due on June 20, 2020. The suspension does not apply to marijuana retailers, marketplace facilitators or vendors selling motor vehicles who have to continue to file returns and make payments.

The Department has adopted an emergency regulation amendment (adding new subsection (11)(g) to 830 CMR 64G.1.1, Room Occupancy Excise) which suspends return filing and payment remittance obligations for certain operators during the COVID-19 State of Emergency declared by the governor. Specifically, the filing and payment schedule for operators, whose cumulative liability in the 12-month period ending February 29, 2020 is less than \$150,000, will be as follows. Returns and payments due during the period beginning March 20, 2020 and ending

May 31, 2020, inclusive, will be suspended. All such returns and payments, including any local option amount will be due on June 20, 2020. The suspension does not apply to intermediaries that must continue to file returns and make payments.

The Department will waive any late-file or late-pay penalties imposed under Mass. Gen. L. Ch. 62C § 33 for returns and payments due during the period March 20, 2020 through May 31, 2020, for the following: (1) vendors with meals tax return and payment obligations pursuant to G.L. c. 62C, § 16 that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 62C.16.2(7) promulgated by the Department on March 19, 2020 (see above); and (2) operators and intermediaries with room occupancy excise return and payment obligations that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 64G.1.1(11)(g) promulgated by the Department on March 19, 2020 (see above). Only penalties are being waived; statutory interest will continue to accrue. To be eligible for a penalty waiver, vendors, operators and intermediaries must file their returns and remit payments on or before June 20, 2020. The penalty waiver is limited to the taxpayers and tax periods outlined above. Applications for waiver of penalties for sales tax other than sales tax on meals, or other circumstances not covered above, will be handled on a case-by-case basis based on reasonable cause. (Massachusetts Technical Information Release No. 20-2, 03/19/2020.)

**Michigan.** Due to the disruptions to the normal business operations of many sales, use, and withholding taxpayers required to file returns and remit tax by the 20th day of each month due to the COVID-19 outbreak, the Department is waiving penalty and interest for the late payment of tax or the late filing of the return due on March 20, 2020. The waiver will be effective for a period of 30 days; therefore, any return or payment currently due on March 20, 2020 may be submitted to the Department without penalty or interest through April 20, 2020. The waiver is limited to sales, use, and withholding payments and returns due March 20, 2020. Any payment or return otherwise due after that date will not be eligible for the current waiver. The waiver is not available for accelerated sales, use, or withholding tax filers. Those taxpayers should continue to file returns and remit any tax due as of the original due dates. (Notice: Penalty and Interest Waived for 30 Days for Monthly Sales, Use, and Withholding Tax Returns Due March 20, 2020, Mich. Dept. Treas., 03/17/2020; Treasury: Small Business Taxpayers Provided Tax Assistance, Mich. Dept. Treas., 03/18/2020.)

On March 18, 2020, Michigan Governor Gretchen Whitmer signed an Executive Order, effective immediately, that extends the property tax foreclosure deadline under Mich. Comp. Laws Ann. § 211.78g(3) for Michigan residents to pay back taxes and avoid foreclosure in their property during the ongoing COVID-19 pandemic. The Executive Order moves the tax foreclosure deadline from March 31, 2020, to May 29, 2020, or 30 days after the state of emergency declared in Executive Order 2020-04 is terminated, whichever comes first. The Executive Order encourages the State Court Administrative Office to urge judges of the circuit court to amend orders of foreclosure issued in 2020 under Mich. Comp. Laws Ann. § 211.78k(5), in a manner consistent with the deadline extension. (Executive Order 2020-14, 03/18/2020; Governor's Press Release, 03/18/2020.)

**Minnesota.** The Minnesota Department of Revenue has announced that it has extended the 2019 Minnesota individual income tax return and payment deadline to July 15, 2020. Taxpayers that file returns or pay their tax during this grace period will not be assessed penalties or interest. The grace period does not include state estimated tax payments for individual income taxes due April 15, 2020 for the 2020 tax year. The Minnesota due date of April 15, 2020 for corporate franchise tax payments has not changed, but under current Minnesota law, corporations receive an automatic extension to file their state return to the later of November 15, 2020, or the date of any federal extension to file. The Minnesota due date of April 15, 2020 for partnership, fiduciary, and S-corporation income tax payments has not changed, but under current Minnesota law, partnerships, fiduciaries, and S corporations receive an automatic extension to file their state return to the date of any federal extension to

file. A taxpayer may request relief from other late-file or late-pay penalties, additional tax charges, or interests, for reasonable cause or the state of emergency declarations by the president and governor due to COVID-19. A taxpayer may request relief after being notified of a penalty. (Bulletin: Additional Time to File and Pay Minnesota 2019 Individual Income Tax, Minn. Dept. Rev., 03/23/2020.)

The Department is granting a 30-day sales and use tax grace period for businesses identified in Minnesota Governor Tim Walz's Executive Order 20-04. During this time the Department will not assess penalties or interest. Identified businesses with a monthly sales and use tax payment due March 20, 2020, will have until April 20 to make that payment. These customers should still file their return by March 20. At this time, this grace period for penalty and interest is only for monthly filers and only for the March 20 payment. Identified businesses can request additional relief from penalty and interest for reasonable cause after April 20. Executive Order 20-04, as amended by Executive Order 20-08, provides for the temporary closure of bars, restaurants, and other places of public accommodation. (Sales Tax Payment Extension for Businesses Identified in Executive Order 20-04, Minn. Dept. Rev., 03/18/2020.)

The Department will grant a 60-day filing extension on request for MinnesotaCare returns that were due on March 16, 2020, if needed due to COVID-19. This applies to Provider Tax, Hospital Tax, Surgical Center Tax, Wholesale Drug Distributor Tax, and Legend Drug Use Tax. If a taxpayer requests a filing extension by April 15, 2020, the taxpayer has until May 15, 2020 to file the return. A taxpayer can request relief from penalty and interest for reasonable cause for late payments that were due March 16, 2020. (MinnesotaCare Notice for Filing Extension, Minn. Dept. Rev., 03/20/2020.)

The Department will grant a 30-day Lawful Gambling Tax extension upon request for payments due on Friday, March 20, 2020 if needed due to COVID-19. Businesses and non-profit organizations with a monthly Lawful Gambling Tax payment due March 20, 2020 that request an extension by March 27, 2020, will have until April 20, 2020 to make that payment. During this time the Department will not assess penalties or interest. These taxpayers should still file their return by March 20, 2020 if possible. If taxpayers cannot file on time, the Department will allow a filing extension until April 20, 2020 if the request is received by Friday, March 27, 2020. At this time, the grace period for penalty and interest is only for the March 20 payment. Taxpayers can request additional relief from penalty and interest for reasonable cause after April 20. (Lawful Gambling Tax Payment Extension, Minn. Dept. Rev., 03/19/2020.)

**Mississippi.** The Mississippi Department of Revenue, in consultation with Governor Tate Reeves, has issued a notice detailing relief provided to individual and business taxpayers due to the COVID-19 pandemic. The deadline to file and pay 2019 individual income taxes and corporate income taxes is extended until May 15, 2020. Additionally, the first quarter estimated tax payment is extended until May 15, 2020. Penalties and interest will not accrue on the extension period through May 15, 2020. Withholding tax payments for the month of April are also extended until May 15, 2020. The extension does not apply to sales tax, use tax, or any other tax types. Returns for other tax types should be filed and paid on the normal due date(s). The extension also does not apply to payments for prior liabilities. However, the Department will consider an extension of time to file and pay on a case-by-case basis. Such requests should be directed to the Department's customer service line at (601) 923-7700. The Department recognizes that the extension does not coincide with the federal extension, but the Department is unable to extend deadlines beyond the fiscal year end of June 30. Doing so would jeopardize the ability of the state's leadership to balance the fiscal year budget. (Notice 2020-01, Miss. Dept. Rev., 03/23/2020.)

**Missouri.** The Missouri Department of Revenue is providing special tax filing and payment relief to individuals and corporations in response to the COVID-19 outbreak. The deadline to file and pay individual and corporate income tax returns has been extended from April 15, 2020, to July 15, 2020. The payment relief applies to all

individual income tax returns, income tax returns filed by C corporations, and income tax returns filed by trusts or estates. The Department automatically will provide the relief, so filers do not need to take any additional steps to qualify. The relief for individuals and corporations also will include estimated tax payments for tax year 2020 that are due April 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 returns or request an extension of time to file by July 15, 2020, automatically will avoid interest and penalties on the tax paid by July 15. (News Release, Missouri Department of Revenue Extends Tax Filing Deadline, Allows Additional Time to Renew Driver Licenses and Motor Vehicle Registrations, Missouri Department of Revenue, 03/21/2020.)

**Montana.** Due to the impact of COVID-19 across the state, Governor Steve Bullock has extended Montana's payment and filing deadlines for 2019 individual income taxpayers to July 15 in accordance with the new federal filing deadline, which was also extended to this date. The Montana Department of Revenue will be lenient in waiving penalties and interest associated with late tax payments and the Department will work with taxpayers on an individual basis. The deadline for those making estimated individual income tax payments has also been extended to July 15 for both first and second quarters 2020. (Montana DOR Release: Governor Bullock Extends Montana's Tax Filing Deadline to July 15, 2020, Governor Steve Bullock, 03/20/2020.)

Due to the COVID-19 pandemic, the Department has announced that it will follow guidance provided by the U.S. Alcohol and Tobacco Trade and Tax Bureau, and allow licensed Montana distillers to manufacture sanitizer for use by the public. There will be no federal or state taxes on the production of sanitizer made with denatured alcohol. For more information, taxpayers should contact the Alcoholic Beverage Control Division at (406) 444-0728. (Montana DOR Release: Montana distillers may make sanitizer, Mont. Dept. of Rev., 03/19/2020.)

The Department has issued a release concerning taxpayer payment plans. With many Montana taxpayers facing disruption and uncertainty related to COVID-19, the Collections Bureau will do its best to accommodate and work with taxpayers during this time. The Collections Bureau will assess situations on a case-by-case basis and may allow deferral of payments for up to one month at a time. Taxpayers seeking deferrals must contact the Collections Bureau via phone, email, or web message at least one week prior to their payment due date to request deferral of payment. (Montana Department of Revenue Release—Payment Plans, Mont. Dept. of Rev., 03/18/2020.)

**Nebraska.** Nebraska Governor Pete Ricketts has issued a news release alerting taxpayers that Nebraska is extending the time to file state income tax returns to July 15, 2020 due to the impacts of COVID-19. The extension also applies to state income tax payments and estimated tax payments. However, the governor requests taxpayers who can pay their taxes earlier to do so to assist the state with its cash flow. Taxpayers who have issues with timely filing and payment of taxes due because of COVID-19 may request penalty and/or interest abatement, which will be administered on a case by case basis. (News Release: Gov. Ricketts Announces Extended Tax Deadline, Overviews the State's Continuity Plans, Office of Gov. Pete Ricketts, 03/23/2020.)

Governor Ricketts has issued Executive Order No. 20-06 providing, in part, penalty and interest relief for manufacturers or wholesalers of alcoholic beverages who make late payments on their excise taxes. The waiver of penalty and interest will continue through the duration of the COVID-19 state of emergency. (News Release: Gov. Ricketts Issues Executive Order to Provide Relief to Restaurants and Bars during COVID-19 Emergency, Office of Governor Pete Ricketts, 03/19/2020.)

**New Hampshire.** The New Hampshire Department of Revenue Administration (TRA) has announced that at this time, the state of New Hampshire has not extended the deadline to file or pay the Business Tax (Business Profits Tax and Business Enterprise Tax), Interest and Dividends Tax, Meals and Rentals Tax, or any other tax



administered by the TRA. The Department will continue to monitor the situation and communicate any changes. Tax year 2019 Business tax and Interest and Dividends tax returns continue to be due on April 15, 2020. Taxpayers who have paid their tax in full by the return due date are entitled to an automatic 7-month extension of the time to file their New Hampshire Business Tax or interest and Dividends Tax return. No extension form is required. First quarter estimated payments for calendar year Business Tax and Interest and Dividends taxpayers are also due on April 15, 2020. Meals and Rentals Tax returns and payments for the month of March are also due on April 15, 2020. (News Release, April Tax Deadlines, N.H. Dept. of Rev. Administration, 03/23/2020.)

**New Mexico.** New Mexico Governor Michelle Lujan Grisham has announced that New Mexicans will have an extra 90 days to file and pay their 2019 personal and corporate income taxes in recognition of the economic hardships caused by the COVID-19 pandemic as follows: (1) New Mexico personal 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; and (2) 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. In addition, withholding tax returns and payments due between March 25, 2020 and July 25, 2020 may be submitted without penalty no later than July 25, 2020. Taxpayers who elect to take advantage of the income tax extensions will not be assessed penalties as long as payment is received by the original statutory date that tax is due because the Taxation and Revenue Department has no authority to waive interest. (News Release: New Mexico Extends Income and Payroll Tax Deadlines, N.M. Taxation and Revenue Dept., 03/20/2020.)

The Taxation and Revenue Department announced on March 25 that due to recent IRS action, it will not have to impose interest charges on taxpayers who take advantage of the 90-day extensions announced last week for filing and paying New Mexico personal and corporate income taxes. However, interest will need to accrue on withholding tax extensions. The Department also clarified that the extensions apply to the quarterly personal income tax estimated payments required of some taxpayers on April 15, which includes many self-employed New Mexicans, as well as to trusts, estates, and fiduciaries. All of these will now be due no later than July 15, 2020. No penalties or interest will be assessed on income tax payments normally due on April 15 as long as payment is received by July 15. Payments normally due on later dates will incur interest charges but not penalties. The state also extended deadlines to remit withholding taxes. Withholding filings that would normally be due March 25, April 25, May 25, and June 25 will instead be due on July 25. No penalties will be assessed on businesses that take advantage of the withholding extension. However, under New Mexico law, interest will accrue from the original due date. (News release, Income Tax Extensions Will Not Trigger Interest Charges, 03/25/2020.)

The Taxation and Revenue Department has now issued further guidance to let taxpayers know that the filing and payment extensions do not apply to gross receipts tax, governmental gross receipts tax, compensating tax, leasehold vehicle gross receipts, and leased vehicle surcharge (reporting using CRS). Affected taxpayers do not have to call or write in to the TRD as it is working on making system changes to reflect the extensions. (New Mexico Bulletin 100.35, 03/25/2020.)

**New York.** In a March 23, 2020 press conference, New York Governor Andrew Cuomo indicated that New York would be following the federal income tax extension permitting New York income tax returns and tax payments to be filed and made on or before July 15, 2020 instead of the April 15 statutory due date. The Department of Taxation and Finance will likely issue a notice in the coming days.

The Department has issued an Important Notice alerting sales tax filers that the Department is permitted to waive penalty and interest on late sales tax return filings and payments due to COVID-19. Under specified circumstances, such as key employees who were treated or suspected of having COVID-19, or because tax records were not available due to COVID-19, affected filers must file and pay the tax due with 60 days of the due

date to obtain the relief. The Department notes, however, that monthly sales tax filers, and participants in the Promptax program for sales and use tax or prepaid sales tax on fuel, are not eligible for the relief. The notice also provides information on how affected taxpayers can obtain the relief. (New York Special Tax Department Notice No. N-20-1, 03/01/2020.)

In response to the COVID-19 outbreak, the New York City Department of Finance (DOF) will allow 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. Taxpayers who file an extension or return or make a tax payment in accordance with these rules, will not be subject to any late filing, late payment, or underpayment penalties. However, while late filing and late payment penalties are waived, interest, where applicable, must be paid on all tax payments received after the original due date calculated from the original due date to the date of payment. All paper filings under this announcement should be marked "COVID-19" on the top center of the first page. The same relief will be provided to adversely affected electronic filers. Taxpayers may also request an abatement by writing to: NYC Department of Finance, P.O. Box 5564, Binghamton, NY 13902-5564. Finally, taxpayers may request a rebate on the DOF online portal or may email the DOF at [Penalty\\_Abatements@finance.nyc.gov](mailto:Penalty_Abatements@finance.nyc.gov). (New York City Finance Memorandum No. 20-2, 03/19/2020.)

In response to the impact of COVID-19, the DOF has waived penalties for all New York City real property transfer tax returns due between March 15, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed return, or in a separate request. Taxpayers who file a return or make a tax payment in accordance with this finance memorandum will not be subject to any late filing, late payment, or underpayment penalties. However, while late filing and late payment penalties are waived, interest, where applicable, must be paid on all tax payments received after the original due date calculated from the original due date to the date of payment. Any taxpayer that receives a notice asserting a late filing, late payment or underpayment penalty for a return due during this period may submit an abatement request to the DOF and the penalty will be waived. Taxpayers may request an abatement by writing to NYC Department of Finance RPTT Billing Unit 66 John Street – 13th Floor New York, NY 10038. Taxpayers may also send an email to [RPTTPenaltyInterest@finance.nyc.gov](mailto:RPTTPenaltyInterest@finance.nyc.gov). (New York City Finance Memorandum No. 20-4, 03/20/2020.)

**North Carolina.** Due to COVID-19, the North Carolina Department of Revenue (NCDOR) has issued an important notice to inform taxpayers of the extension of time to file income and franchise tax returns from April 15, 2020 to July 15, 2020. On March 19, 2020, the NCDOR announced penalty relief for taxpayers paying income tax due on April 15, 2020. On March 20, 2020, the U.S. Department of the Treasury and the Internal Revenue Service (IRS) announced that the due date for filing federal income tax returns and making federal income tax payments due April 15, 2020, is automatically postponed to July 15, 2020. In response to the extension of the federal April 15, 2020 deadline, the NCDOR will automatically extend the time to file North Carolina income and franchise tax returns originally due on April 15, 2020 to July 15, 2020. The extension applies to income and franchise tax returns originally due on April 15, 2020, from individuals, corporations, partnerships, trusts, and estates. Taxpayers do not need to take any action to receive this automatic extension. However, if taxpayers cannot file their North Carolina income tax return by July 15, 2020, they can submit a request for an additional extension with the IRS or with the NCDOR on or before July 15, 2020. In addition, the NCDOR noted that the prior penalty waiver is related to payment. Since statutory law does not provide the NCDOR with the authority to extend the due date of income tax payments, the NCDOR announced a penalty waiver related to tax payments due on April 15, 2020. Consequently, for North Carolina income and franchise tax returns originally due on April 15, 2020, and now extended to July 15, 2020, the NCDOR will not impose the penalty for failure to pay tax when due upon taxpayers, if the tax is paid by July 15, 2020. Further, North Carolina law prevents the NCDOR from waiving any

interest, including interest assessed for the underpayment of estimated tax, except in limited cases. As such, if taxpayers owe additional tax, the NCDOR is required to charge interest on any unpaid tax, accruing from April 15, 2020, until the tax is paid. Finally, although the federal relief allows taxpayers to make their quarterly estimated income tax payments due on April 15, 2020 by July 15, 2020, North Carolina law provides that the liability for failure to pay estimated income tax timely is interest. The North Carolina Secretary of Revenue is not authorized to waive interest. Therefore, taxpayers that do not pay North Carolina estimated income tax between April 15, 2020 and July 15, 2020 continue to be liable for failure to timely pay estimated income tax. (Important Notice: Department of Revenue Extends the Time to File Income and Franchise Tax Returns to July 15, 2020, N.C. Dept. of Rev., 03/23/2020.)

The NCDOR has issued an important notice to inform taxpayers who have been affected by COVID-19 of a limited-time waiver of certain penalties. On March 10, 2020, North Carolina Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to COVID-19. The Secretary of Revenue has become aware that, because of COVID-19, some taxpayers may not be able to meet certain filing or payment requirements. In response, the Secretary has elected to waive the following penalties: the penalty for failure to obtain a license; the penalty for failure to file a return; the penalty for failure to pay tax when due; and the penalties regarding informational returns. The waiver applies to the failure to timely obtain a license, file a return, or pay a tax that is due between March 15, 2020, and March 31, 2020, if the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020. The waiver will be considered a waiver for special circumstances. The waiver will not be considered a waiver for good compliance that can only be granted once every three years per tax type. Affected taxpayers who cannot meet their filing or payment requirement as a result of COVID-19 should complete Form NC-5500 (Request to Waive Penalties) and write "COVID-19" on the top of the form. For affected taxpayers who do not have access to Form NC-5500, they can request a penalty waiver by attaching a letter containing: the taxpayer's name; address; SSN or FEIN; Account ID; and the tax type and tax period for which the taxpayer seeks waiver of penalty. Form NC-5500 or the letter should be mailed to the North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602. (Important Notice: Department of Revenue Provides Penalty Relief to Persons Affected by Novel Coronavirus Disease, N.C. Dept. of Rev., 03/17/2020.)

**North Dakota.** The North Dakota Office of State Tax Commissioner has issued guidance on tax issues related to COVID-19. The guidance states that North Dakota individual and business income tax returns and payments are due on April 15, 2020. However, individuals or businesses who are unable to file an income tax return or pay the tax by the April 15 deadline, can file and make payment through July 15, 2020, without penalty and interest. With regard to other taxes, if taxpayers have a financial hardship and are unable to file a return or pay the tax in a timely manner because of a COVID-19 related situation, requests for assistance will be considered by the Tax Commissioner. (North Dakota Advises Taxpayers on 2020 Tax Season, N.D. Office of State Tax Commissioner, 03/20/2020.)

**Oklahoma.** Oklahoma Governor J. Kevin Stitt ordered the temporary suspension of the costs and fees for oversize/overweight permits required of carriers whose sole purpose is transportation of materials, equipment, and supplies used for direct assistance in support of emergency relief efforts which would normally require an overweight permit in response to the COVID-19 outbreaks. (Amended Executive Order 2020-07, Oklahoma Tax Commission, 03/17/2020.)

The Oklahoma Tax Commission (OTC) announced that taxpayers now have until July 15, 2020 to file and pay their 2019 Oklahoma income tax return. In response to Treasury Secretary Steven T. Mnuchin's announcement on Friday, March 20, that the Trump administration has decided to push the federal income tax filing date from

April 15 to July 15, the OTC is likewise extending the 2019 Oklahoma income tax return due date from April 15 to July 15, 2020. This is applicable to income tax due from Tax Year 2019 and the first quarter payment for Tax Year 2020, both of which would normally be due on April 15, 2020. (Oklahoma Tax Commission extends Oklahoma income tax filing date to July 15, 2020, Oklahoma Tax Commission, 03/23/2020.)

**Oregon.** Since Oregon Governor Kate Brown's state-declared emergency due to the COVID-19 pandemic and the action of the IRS will impair the ability of Oregon taxpayers to take certain actions within the time prescribed by law, the director of the Department of Revenue has ordered an automatic extension of the 2019 tax year filing and payment due dates for the following affected taxpayers. *For personal income taxpayers*, the 2019 income tax return filing due date for tax year 2019 is automatically extended from April 15, 2020 to July 15, 2020, and the tax payment deadline for payments due with the 2019 tax year return is automatically extended to July 15, 2020. The tax year 2019 six-month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020. *For corporate/excise income taxpayers*, the Oregon return filing due date for tax year 2019 is automatically extended from May 15, 2020 until July 15, 2020, and the Oregon tax payment deadline for payments due with the 2019 return by May 15, 2020 is automatically extended to July 15, 2020. *Personal income taxpayers and corporate/excise taxpayers* do not need to file any additional forms or call the department to qualify for these automatic extensions. Estimated tax payments for tax year 2020 are not extended. Because of the extensions, any interest and penalties with respect to Oregon tax filings and payments extended by the order begin accruing on July 16, 2020. *Other tax types:* No automatic extension is provided in the order for the payment or deposit of any other type of Oregon tax or for the filing of Oregon information returns. (Department of Revenue Announces Extension of Tax Filing Deadlines and Payments, Or. Dept. Rev., 03/25/2020.)

The first estimated payment for the corporate activity tax (CAT) is not extended and is due April 30, 2020. However, the Department of Revenue understands that the COVID-19 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. (Revenue Director's Order Q&A, Or. Dept. Rev., 03/24/2020.)

**Pennsylvania.** The Pennsylvania Department of Revenue has announced that it will extend the deadline for filing and paying 2019 Pennsylvania personal income tax to July 15, 2020. The extension also applies to estimated tax payments due the first two quarters of 2020. The Department of Revenue will waive penalties and interest through July 15, 2020 for both personal income tax payments on final 2019 returns, and estimated tax payments for the first and second quarter of 2020. (Pennsylvania Extends Personal Income Tax Return Filing Deadline to July 15, 2020, PA Dept. of Rev., 03/23/2020.)

The city of Philadelphia is extending the deadline for filing and paying business income and receipts tax (BIRT), net profits tax (NPT), and real estate tax as the city continues to navigate the COVID-19 pandemic. Philadelphia will follow the federal extension with respect to returns and payment of BIRT and NPT due April 15, 2020, which must now be filed and paid by July 15, 2020. The deadline for paying real estate tax due March 31, 2020 is extended 30 days to April 30, 2020, and the 30-day extension also applies to applications for an installment payment plan for 2020 real estate taxes. The city asks taxpayers who can pay their BIRT, NPT and/or real estate tax by the original due date to do so. This will help ensure the continuity of city and school district operations. (City of Philadelphia extends property, business tax deadlines. Philadelphia Dept. of Rev., 03/23/2020.)

The Department of Revenue is waiving penalties for businesses that are required to make Accelerated Sales Tax (AST) prepayments by the deadline of Friday, March 20 to assist businesses as Pennsylvania responds to the COVID-19 outbreak. The Department is also waiving the AST prepayment requirement for April sales tax

payments, and asking businesses to simply remit the sales tax that they have collected in March. (Waiver of Penalties on Accelerated Sales Tax Prepayments, Pa. Dept. of Rev., 03/19/2020.)

The deadline for older Pennsylvania residents and those with disabilities to apply for a rebate of rent or property taxes paid in 2019 under Pennsylvania's Property Tax/Rent Rebate Program has been extended from June 30, 2020 to December 31, 2020 in response to the COVID-19 outbreak. Distribution of rebates will begin no earlier than July 1, and applicants are reminded to include their bank account information on the application to receive their rebate via direct deposit. The Property Tax/Rent Rebate Program benefits eligible Pennsylvanians who are age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older. The income limit is \$35,000 a year for homeowners and \$15,000 annually for renters, with half of any Social Security income excluded. The maximum standard rebate is \$650, but supplemental rebates for qualifying homeowners can boost rebates to \$975. (News release: Property Tax/Rent Rebate Program Application Deadline Extended to End of Year, Pa. Dept. of Rev., 03/19/2020.)

In light of the closure of Department of Revenue offices as part of the effort to slow the spread of COVID-19, the Department is encouraging taxpayers to use its online customer service center. The Department is also asking County Register of Wills offices to indicate a date received of March 12, 2020, on both the return and the receipt, for any inheritance tax return or payment due during the time period that offices are closed, and is making modifications to its system so that penalties will not be applied to such payments. Tax appeals and petitions for refunds due during the time that offices are closed will be considered timely if filed by the original appeal deadline, or within 30 days after the Board of Appeals offices reopen. The Department continues to process electronically filed returns even while its offices are closed; however, the deadline for any response to a notice or assessment that falls within the time frame of the office closures will be temporarily suspended. Also, requirements concerning the International Fuel Tax Agreement (IFTA) and Motor Carrier Road Tax (MCRT), including decals, temporary permits and trip permits, are temporarily waived for all commercial carriers and vehicles traveling into or within Pennsylvania. (Operations Updates: Offices Closed, Inheritance Tax Returns, Tax Appeals, Assessments and Notices, IFTA/MCRT Requirements, Pa. Dept. of Rev., 03/23/2020.)

The Pennsylvania Department of Revenue has provided additional time to file tax appeals in light of office closings related to efforts to prevent the spread of COVID-19. Assessment appeals and refund petitions will therefore be accepted as timely if filed within 30 days of when the Board of Tax Appeals Offices reopen, or by the original deadline. The Department notes that if the appeal deadline is prior to the date that Commonwealth offices closed (March 16, 2020), then the original deadline still applies, and the petition will be considered timely filed by the last day of the appeal period. The Board of Appeals will also accept submissions of requested documentation so long as the documents are received within 30 days after the Board of Appeals offices reopen. (Information on Tax Appeals, Pennsylvania Board of Appeals, 03/17/2020.)

**Rhode Island.** In conjunction with announcements made on March 20, 2020 by U.S. Treasury Secretary Steven T. Mnuchin and Rhode Island Governor Gina M. Raimondo involving the April 15, 2020 deadline for certain tax filings and tax payments, the Rhode Island Division of Taxation will mirror the federal extensions to July 15, 2020. Therefore, Rhode Island has extended the due dates for certain tax filings and tax payments from April 15, 2020 to July 15, 2020. The Division intends to post further guidance as soon as possible on its special webpage pertaining to COVID-19. (April Filing Deadline, R.I. Div. of Taxation, 03/20/2020.)

**South Carolina.** The South Carolina Department of Revenue (DOR) has announced that in response to the challenges of COVID-19 and as directed by South Carolina Governor Henry McMaster, it is moving the due date for income tax returns and payments originally due April 15, 2020 to July 15, 2020. The new date applies to individual, C corporation, and trust returns originally due April 15, 2020. Taxpayers will have until July 15, 2020 to

file South Carolina income tax returns and pay income taxes due, including quarterly estimated payments due on April 15, 2020. Interest or penalties related to this tax relief will be waived. The tax filing and payment relief is applied to all income tax taxpayers automatically; they do not need to file any additional forms or call the DOR to qualify. Even with the filing deadline extended to July 15, 2020, the DOR is encouraging taxpayers who are due an income tax refund to file as soon as possible and file electronically, as it is continuing to process tax returns and issue income tax refunds as quickly as possible. Important to note: Previously, the DOR had announced that all tax returns and payments due April 1 through June 1 would now be due June 1, 2020. This due date still applies to all taxes administered by and returns filed with the DOR other than income taxes (South Carolina Information Letter No. 20-4, 03/23/2020 ; South Carolina Information Letter No. 20-3, 03/17/2020.)

The DOR has announced that due to COVID-19, taxes administered by the DOR or tax returns filed with the DOR that are due between April 1, 2020 and June 1, 2020, are now due on June 1, 2020, without taxpayers incurring penalties or interest. This includes state sales and use taxes, local sales and use taxes collected by the DOR, accommodation taxes, beer, wine and liquor taxes, and motor fuel user fees. In addition, the DOR, which administers alcoholic beverage licensing, has announced that it is temporarily allowing retailers who meet certain requirements to sell sealed containers of beer and wine for curbside/drive-thru pickup for off-premises consumption. Under Governor McMaster's Executive Order, a holder of a beer or wine, on or off premises retail permit may do pick-up and delivery at curbside. However, online meat ordering, payment and delivery companies or other food delivery companies that contract with South Carolina restaurants or food establishments to sell their meals or food through the company's website, mobile app or other marketplace or that otherwise deliver meals or food to a customer's location, cannot purchase alcohol through a retail permit holder to provide alcoholic beverages with their delivery. (South Carolina Information Letter No. 20-5, 03/23/2020; South Carolina Information Letter No. 20-3, 03/17/2020; News Release: SCDOR Extends Income Tax Deadline and Temporarily Allows Curbside Sales by Restaurants, S.C. Dept. of Rev., 03/23/2020.)

**Tennessee.** The Tennessee Department of Revenue has extended the due date for filing and paying franchise and excise tax returns from April 15, 2020 to July 15, 2020. Taxpayers will have until July 15, 2020 to file returns and make any payments (including quarterly estimated payments) originally due on April 15, 2020. Interest and penalties will not be applied to payments made before the extended due date. The October 15, 2020 due date for taxpayers who have applied for a six month extension remains unchanged. (Tennessee Important Notice No. 20-05, 03/01/2020.)

The Tennessee Department of Revenue has advised that an executive order issued by Governor Bill Lee as a result of the COVID-19 emergency permits restaurants to sell alcoholic beverages for consumption off of the premises. Because these sales are for consumption off the premises, the liquor-by-the-drink tax imposed by Tenn. Code Ann. § 57-4-301 does not apply. No liquor-by-the-drink tax should be charged on take-out or delivery sales while the order is in effect. Any liquor-by-the-drink taxes that are collected must be remitted to the Department. However, sales and use tax will continue to apply to these sales. (Department of Revenue COVID-19 Updates, Tenn. Dept. of Rev., 03/24/2020.)

**Texas.** The Texas Comptroller of Public Accounts has provided an extension of up to 90 days past the original due date to pay the motor vehicle tax due to COVID-19. Late penalties will be assessed as if the last day of the extension is the original due date. However, the extension does not apply to seller-financed motor vehicle sales, as the tax is reported and paid directly to the Comptroller's Office instead of a county tax assessor-collector upon registration. (COVID-19 News, Texas Comptroller of Public Accounts, 03/24/2020.)

An extension was not provided for sales tax collected in February 2020 as the tax was still due March 20, 2020. Although this may have been difficult for businesses due to COVID-19, the tax represents money collected from

individual Texans and expected to be available to provide emergency health care and support other emergency operations. The comptroller urged businesses to make use of the agency's online tools to meet the March 20 deadline. Future tax due dates will be examined as they approach. (News Release, Texas Comptroller of Public Accounts, 03/17/2020.)

For businesses struggling to pay the full amount of sales taxes they collected in February 2020, the agency is offering assistance in the form of short-term payment agreements and, in most instances, waivers of penalties and interest. The comptroller has setup an Enforcement Hotline at (800) 252-8880 to learn about options for remaining in compliance and avoiding interest and late fees on taxes due. The comptroller strongly encourages taxpayers to use online tools, tutorials, and other resources for tax services, and establish 24/7 account access on Webfile. (COVID-19 News, Texas Comptroller of Public Accounts, 03/25/2020.)

The comptroller's audit offices are closed due to COVID-19. Accordingly, the comptroller is temporarily suspending the 60-day deadline for businesses to contest audit results. This applies to both redetermination and refund hearings. Interest accrued during this period will be waived, and businesses will be notified to reestablish a request deadline at a later date. However, if taxpayers are able to request redetermination during the 60-day deadline, the Comptroller's Office can handle these requests. In addition, for payment options, taxpayers can call Randy Pitts at (800) 531-5441, ext. 3-3963. (COVID-19 News, Texas Comptroller of Public Accounts, 03/26/2020.)

**Utah.** The Utah State Tax Commission has issued a news release stating that following consultation with the governor, the President of the Senate, and the Speaker of the House, it intends to follow the federal government's tax corporate income and personal income tax filing and payment extensions in response to the COVID-19 pandemic. The Tax Commission is currently reviewing the official instructions from the IRS to make certain that it aligns properly with the federal guidelines. (News Release: Income Tax Filing and Payment Due Dates, Utah State Tax Commission, 03/20/2020.)

The State Tax Commission has announced the following changes to comply with recommendations to help slow down the spread of COVID-19: (1) The due date of the Utah individual income tax return is the same day as the due date of the federal individual income tax return; if the IRS changes the due date due to the outbreak, Utah's due date will also be extended; (2) The due dates of Utah corporate and pass-through entities is set by state statute and will not be affected by IRS changes in the due dates for those returns without action by the legislature; (3) Telephone agents will be available at (801) 297-2200 or (800) 662-4335 for assistance Monday through Friday, 8:00 a.m. - 5:00 p.m and counter agents will only be available for immediate lien release with certified funds (cashier's check or cash) and cash payments; (4) E-filed returns with refunds will not be delayed; (5) All scheduled tax appeals hearings will be held by telephone from March 23 through April 24, 2020; due to COVID-19 precautions, the State Tax Commission will hold all events as scheduled, but will hold the events via telephone conference only; and (6) Property Tax Division functions will continue without interruption with email being the best form of communication. (Updated News Release on STC Procedure Due to COVID-19 Pandemic, Utah State Tax Comm'n, 03/19/2020; News Release: Procedural Changes Due to COVID-19, Utah State Tax Comm'n, 03/17/2020; Notice, Utah State Tax Comm'n, 03/17/2020.)

**Vermont.** In response to the COVID-19 emergency, the Vermont Department of Taxes announced that the filing and payment due dates for the following Vermont taxes have been extended from April 15, 2020 to July 15, 2020: corporate income tax, personal income tax, homestead declarations and property tax claims, and fiduciary income tax. This includes any tax year 2020 estimated payments that were due for these taxes on April 15, 2020. Furthermore, taxpayers who are unable to meet the March 25, 2020 and April 25, 2020 sales and use tax deadlines will not be charged any penalty or interest on these taxes for late submissions. (Press Release:

Vermont Department of Taxes Releases Guidance on Upcoming Vermont Tax Due Dates, Vt. Dept. of Taxes, 03/23/2020.)

**Virginia.** The Virginia Department of Taxation issued a bulletin regarding income tax payment deadlines as a result of the COVID-19 crisis. All income tax payments due between April 1, 2020 to June 1, 2020, can be submitted to the Department any time on or before June 1, 2020. The Department will automatically waive late payment penalties as long as full payment is received by June 1, 2020. If the full amount is not paid by June 1, 2020, the penalty waiver will not apply, and late payment penalties will accrue from the original date that the payment was due. Interest will continue to accrue from the original date of the payment, so those who are able to pay are encouraged to do so. The following taxes are eligible for the payment extension and penalty waiver: individual, corporate, fiduciary income taxes, and any estimated income tax payments during this period. The waiver does not provide a filing extension and all returns are due by their relevant due dates. Virginia does provide an automatic filing extension to all taxpayers for up to six months (seven months for certain corporations), and no application is required to apply the extension. (Virginia Tax Bulletin 20-4, Va. Dept. of Tax'n., 03/20/2020.)

The Department issued a bulletin with important information for those affected by the COVID-19 crisis. The Department will consider requests from sales tax dealers for an extension on filing and paying the February 2020 sales tax return, which is due on March 20, 2020. If a request is granted, then the filing and payment will be April 20, 2020, with a waiver of penalties. However, even with an extension, interest will accrue. Dealers should request a waiver using the Department's secure email system or by writing to the following address: Virginia Tax, Office of Customer Services, P.O. Box 1115, Richmond, VA 23218-1115. (Virginia Tax Bulletin 20-3, Va. Dept. of Tax'n., 03/19/2020.)

**Washington.** The Washington Department of Revenue (DOR) has announced a variety of measures undertaken to provide relief to businesses affected by the Covid-19 pandemic. For taxpayers unable to file their monthly, quarterly or annual returns, extensions of 60 days (monthly filers) or 30 days (quarterly and annual filers) will be provided upon request. The DOR will delay new compliance assessments for 30 days. Taxpayers with payment plans that are affected by the pandemic may request payment plan adjustments or extensions of payment dates. Scheduled audits of businesses with gross income of less than \$5 million will be delayed 60 days. Penalties for late business renewals or late non-profit property tax exemption applications will be waived. (News Release—Business Relief During COVID-19 Pandemic, Wash. Dept. of Rev., 03/18/2020.)

**Wisconsin.** The Wisconsin Department of Revenue has issued proposed guidance document regarding sales and use tax return filing and payment due dates in light of the COVID-19 pandemic. Taxpayers may request a one-month extension to file a sales and use tax return by requesting an extension before the unextended due date of the return through My Tax Account or by emailing [DORRegistration@wisconsin.gov](mailto:DORRegistration@wisconsin.gov). The email request must include the taxpayer's name, address, identification number, and the reporting period for which the extension is requested. However, there is no extension of time to pay sales and use taxes to the Department. Interest will be imposed during the one-month extension period at a rate of 1.0%. (Wisconsin News for Tax Practitioners No. 03/25/2020, 03/25/2020.)

Taxpayers may request a one month extension to file an excise tax return for motor fuel, alcohol, and tobacco products. Taxpayers must request an extension before the unextended due date of the return through My Tax Account or by emailing [DORExciseTaxpayerAssistance@wisconsin.gov](mailto:DORExciseTaxpayerAssistance@wisconsin.gov). The email request must include the taxpayer's name, address, identification number, and the reporting period for which the extension is requested. However, there is no extension of time to pay excise taxes and interest will be imposed during the one-month extension period at a rate of 1%. (Wisconsin News for Tax Practitioners No. 03/25/2020, 03/25/2020.)



The Wisconsin Department of Revenue has issued proposed guidance giving further clarity to corporate income tax and personal income tax return filing and payment due dates due to the COVID-19 pandemic. Wisconsin is following the extended due dates for filing 2019 income tax returns as provided in the IRS Notice 2020-18; therefore, returns with a due date of April 15, 2020 are extended to July 15, 2020. Unpaid income and franchise tax originally due April 15, 2020, will not accrue interest or penalties until July 16, 2020. Returns due on any other date will accrue interest and/or penalties from the unextended due date of the return. Underpayment interest will not apply to calendar-year 2019 income/franchise tax or 2019 pass-through withholding tax returns or returns with a due date of April 15, 2020. With regard to estimated tax due dates, the first estimated income/franchise tax payment for 2020 that is due April 15, 2020 is extended to July 15, 2020. Underpayment interest will begin July 16, 2020 for this first estimated tax payment. All other estimated income/franchise and pass-through withholding tax payments for 2020 are due as prescribed by law, and underpayment interest applies after the due date of the estimated tax payment. Lastly, taxpayers may request a one-month extension to file a withholding deposit report; the request for extension must be made before the unextended due date of the report through My Tax Account or by emailing [DORRegistration@wisconsin.gov](mailto:DORRegistration@wisconsin.gov). A chart setting forth the updated 2019 Wisconsin tax return due dates is included. (Wisconsin News for Tax Practitioners No. 03/25/2020, 03/25/2020.)

In conformity with the Internal Revenue Service and in response to the COVID-19 pandemic, Wisconsin corporate income tax and personal income tax payments and return due dates are automatically extended to July 15, 2020. The extension applies to individuals, trusts, estates, partnerships, associations, companies, and corporations. The relief is solely for income tax payments, estimated income tax payments, and returns due April 15, 2020. Taxpayers do not have to file any extension forms to be eligible for the new due date, and there is no limit on the amount of payment to be postponed. Lastly, there will be no interest or penalty imposed for the period of April 15, 2020 to July 15, 2020. (Wisconsin Extends Tax Filing and Payment Deadline to July 15 Due to COVID-19 Pandemic, Wis. Dept. Rev., 03/21/2020.)

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