

Tax Filing and Tax Payment Relief for Coronavirus/COVID-19 Pandemic as of 3/31/20

Jurisdiction	Relief Guidance
Federal	<p>Due date extended for filing federal income tax returns to July 15, 2020. This applies to all taxpayers whose return would have been due April 15, 2020. There is no limitation on the amount of tax due for the extension to apply. The extension is automatic; Forms 4868 or 7004 do not have to be filed. The extension also applies to any payment of federal income tax, including payments of tax on self-employment income, in respect to the 2019 tax year, as well as first quarter payments of estimated tax for the 2020 tax year. The period from April 15, 2020 to July 15, 2020 will be disregarded for purposes of calculating any interest, penalty or addition to tax for the failure to file a return or pay a tax due April 15, 2020. The extension does not apply to payments or deposits of any other type of federal tax, nor does it apply to extend the due date for the filing of any federal information returns. (Notice 2020-18, March 20, 2020)</p>
Alabama	<p>Deadline for obtaining March motor vehicle registrations and paying property taxes on vehicles extended through April 15, 2020. Penalties not charged until April 16, 2020. (Order, Alabama Department of Revenue, March 16, 2020)</p>
	<p>Late payment penalties waived for small businesses whose monthly retail sales during the previous calendar year averaged \$62,500 or less who are unable to timely pay their February, March, and April 2020 state sales tax liabilities. Late payment penalties waived for these taxpayers through June 1, 2020.</p>
	<p>Late payment penalties waived for businesses who are unable to timely pay their February, March, and April 2020 state sales tax liabilities and who are currently registered with the Department of Revenue as engaging in NAICS Sector 72 business activities. Late payment penalties waived through June 1, 2020. (Executive Order, Alabama Commissioner of the Department of Revenue, March 19, 2020)</p>
	<p>Relief extended to state lodgings tax account holders who are unable to timely pay their February, March, and April 2020 state transient occupancy tax liabilities. Late payment penalties will be waived through June 1, 2020. The return filing deadlines for state lodgings taxes has not been extended. As a result, state lodging tax filers should timely file all lodgings tax returns as normal and report any taxes due. (Executive Order, Alabama Commissioner of the Department of Revenue, March 20, 2020)</p>
	<p>Due date for individual income tax, corporate income tax, financial institution excise tax, and business privilege tax returns and payments due April 15, 2020 (including estimated taxes due for 2020 tax year), postponed to July 15, 2020. (Order of the Commissioner of Revenue, Alabama Department of Revenue, March 23, 2020)</p>
	<p>March 15, 2020 due date for filing a composite income tax return and making payments on behalf of nonresident members is postponed to July 15, 2020. (Order of the Commissioner of Revenue, Alabama Department of Revenue, March 23, 2020)</p>
Alaska	
Arizona	<p>Deadline for filing and paying state individual, corporate and fiduciary income taxes moved from April 15 to July 15, 2020. (News Release, Department of Revenue, March 20, 2020)</p>

Arkansas	<p>Deadline for filing and payment of state individual income taxes, including S corporation, fiduciary, partnership, and composite returns, is extended from April 15, 2020, to July 15, 2020. No extension is authorized for personal income tax estimated payments, nor for corporate income tax returns or payments. (COVID-19: DFA Frequently Asked Questions, March 23, 2020; News Release, Arkansas Department of Finance and Administration, March 27, 2020)</p>
California	<p>Through May 15, 2020, individuals and businesses impacted by COVID-19 may seek filing and payment extensions, relief from interest and penalties, and filing claims for refund, applicable to all tax types administered by the CDTFA. (COVID-19 State of Emergency, California Department of Tax and Fee Administration, March 2020)</p>
	<p>Employers directly affected by COVID-19 may request up to a 60-day extension to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (Tax Branch News, Employment Development Department, March 9, 2020)</p>
	<p>Personal income tax and corporate tax filing/payment deadlines postponed to July 15, 2020. This includes deadlines for all individuals and business entities for 2019 tax returns and payments, 2020 1st and 2nd quarter estimated tax payments, 2020 LLC taxes and fees, and 2020 non-wage withholding payments. (News Release, Franchise Tax Board, March 18, 2020)</p>
	<p>Deadline for filing claim for refund, issuing notice of proposed assessment, protesting notice of proposed assessment, filing an appeal, or filing a petition for rehearing relating to income taxes extended to July 15, 2020. The extensions apply when the period for performing any of these acts would otherwise expire from March 12, 2020, through July 15, 2020. (FTB Notice 2020-02, Franchise Tax Board, March 30, 2020)</p>
	<p>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 a request for an extension and the filing of a statement under penalty of perjury, may be suspended by the CDTFA for up to three months after the due date or payment for individuals or businesses filing a return for less than \$1 million in tax. This is effective after the date of Gov. Newsom's Executive Order and remains effective through the reporting of taxes or fees due or the payment of taxes that are due July 31, 2020. (Executive Order N-40-20, California Gov. Gavin Newsom, March 30, 2020)</p> <p>The provisions of the Revenue and Taxation Code that apply to taxes and fees administered by the California Department of Tax and Fee Administration (CDTFA) and specify the statute of limitations to file a claim for refund of these taxes are extended for 60 days for individuals who or businesses that are unable to file a timely claim for refund as a result of COVID-19. This is effective after the date of Gov. Newsom's Executive Order and remains in effect for all claims for refunds that must otherwise be filed by July 31, 2020. (Executive Order N-40-20, California Gov. Gavin Newsom, March 30, 2020)</p> <p>The provisions of the CDTFA's rules for tax appeals that apply to the Revenue and Taxation Code to the taxes administered by the CDTFA and that provide a 30-day period to file an administrative appeal with the Office of Tax Appeals are extended for 60 days for individuals who or businesses that are unable to timely file an administrative appeal due to COVID-19. This is effective after the date of Gov. Newsom's Executive Order and remain in effect until July 31, 2020. (Executive Order N-40-20, California Gov. Gavin Newsom, March 30, 2020)</p>

Colorado	<p>Corporate and personal income tax payment deadline extended to July 15, 2020. Interest from the original payment due date to July 15, 2020, will be waived. All income tax returns that were required to be filed by April 15, 2020, are granted a six-month extension to October 15, 2020. Penalties for estimated income tax payments due between April 15, and June 15, are also waived until July 15, 2020. The extensions apply to all income tax payments, regardless of amount. (Press Release, Colorado Department of Revenue, March 23, 2020; Executive Order D 2020-010, Colorado Gov. Jared Polis, March 20, 2020)</p>
Connecticut	<p>30 day filing extension for corporation business tax (June 15), unrelated business income tax (June 15), and pass-through entity tax (April 15) returns. June 15 deadline extension for payment of corresponding tax liability. (Press Release, Department of Revenue Services, March 16, 2020)</p>
	<p>The Connecticut Department of Revenue Services (DRS) is granting a two-month extension of filing and payment deadlines for certain small businesses. Taxpayers that have \$150,000 or less in annual sales tax liability qualify for an automatic extension of time to file and pay. Similarly, those that have \$150,000 or less in annual room occupancy tax also qualify for this relief. Entities that collect both sales tax and room occupancy tax must evaluate each tax separately to determine eligibility for relief. To determine if it is a qualified small business, entities are required to utilize a calendar year look back period of January 1, 2020 through December 31, 2019. Any taxpayer that reported \$150,000 or less in tax during that period qualified for the relief. Returns covered by this extension include: (1) for monthly sales tax and room occupancy tax filers: returns and payments due March 31, 2020, and April 30, 2020, are extended to May 31, 2020; (2) for quarterly sales tax and room occupancy tax filers: returns and payments due April 30, 2020, are extended to May, 31, 2020. (Press Release, Connecticut Gov. Ned Lamont, March 30, 2020; DRS COVID-19 Response: Frequently Asked Questions FAQs, Connecticut Department of Revenue Services, March 30, 2020)</p>
	<p>July 15 filing and payment extension for personal income tax returns. Extension applies to Q1 and Q2 estimated tax payments. (Press Release, Department of Revenue Services, March 20, 2020)</p>
Delaware	<p>July 15, 2020 extension for: corporate income tax returns and payments due on April 15, 2020; and personal and fiduciary income tax returns and payments due on April 30, 2020. Extensions apply to corporate tentative and estimated personal income tax liability due on April 15, 2020. (TIM 2020-1, Delaware Department of Revenue, March 23, 2020)</p>
District of Columbia	<p>The deadline for taxpayers to file and pay their 2019 District of Columbia individual and fiduciary income tax returns (D-40, D-41, and D-40B), partnership tax returns (D-65), and franchise tax returns (D-20, D-30) is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file and pay from the original deadline of April 15, 2020. (Press Release, MyTaxDC, March 23, 2020)</p>
	<p>The deadlines for individual and business taxpayers to file their Tax Year 2020 estimated tax payments (Forms D-40ES, D-41ES, D-20ES, and D-30ES) remain unchanged. The first quarter payments are due April 15, 2020, and the second quarter payments are due June 15, 2020. (Press Release, Office of Tax and Revenue, March 26, 2020)</p>
	<p>Real property tax due date for first half of 2020 for hotels and motels is extended to June 30, 2020. (OTR Tax Notice 2020-01, Office of Tax and Revenue, March 18, 2020)</p>

All payments for the months of February and March are due by July 20 to receive interest and penalty waivers. Sales tax relief not available to hotels or motels eligible for property tax relief. (OTR Tax Notice 2020-02, Office of Tax and Revenue, March 20, 2020)

Florida	<p>Florida has announced property tax relief measures which are being taken to address the COVID-19 outbreak. The date for taxpayers and businesses to pay property taxes in all Florida counties is extended from March 31 to April 15, 2020. Tax collectors will consider taxes to be timely paid if received by electronic payment or postmarked by April 15, 2020. The Florida Department of Revenue also extends the due date for property tax returns filed by a railroad, railroad terminal, private car and freight line, and equipment company property from April 1 to April 15, 2020. Returns received by the department electronically or postmarked by April 15, 2020 will be considered timely filed. (Order of Emergency Waiver/Deviation No. 20-52DOR-001, Florida Department of Revenue, March 26, 2020)</p>
	<p>The date for citizens and businesses to pay property taxes in all Florida counties is extended from March 31 to April 15, 2020. All tax collectors shall consider taxes to be timely paid if received by electronic payment or postmarked by April 15, 2020, to address the emergency conditions declared in Executive Order 20-52. (Order of Emergency Waiver/Deviation No. 20-52-DOR-001)</p>
	<p>The Florida Department of Revenue extends the due date for property tax returns filed by a railroad, railroad terminal, private car and freight line, and equipment company property from April 1 to April 15, 2020. Returns received by the Department electronically or postmarked by April 15, 2020 will be considered filed timely. (Order of Emergency Waiver/Deviation No. 2052-DOR-001)</p>
	<p>The Florida Department of Revenue has announced property tax relief measures which are being taken to address the COVID-19 outbreak. The date for taxpayers and businesses to pay property taxes in all Florida counties is extended from March 31 to April 15, 2020. Tax collectors will consider taxes to be timely paid if received by electronic payment or postmarked by April 15, 2020. The department also extends the due date for property tax returns filed by a railroad, railroad terminal, private car and freight line, and equipment company property from April 1 to April 15, 2020. Returns received by the department electronically or postmarked by April 15, 2020 will be considered timely filed. (Order of Emergency Waiver/Deviation No. 20-52-DOR-001, Florida Department of Revenue, March 26, 2020)</p>

	<p>The Florida Department of Revenue will waive the imposition of penalty and accrual of interest for those taxpayers who collected any of the following taxes in February 2020, but were unable to meet the due date, if the taxes are reported and remitted by March 31, 2020: (1) sales and use taxes; (2) tourist development taxes; (3) new tire fees; (4) rental car surcharge; (5) prepaid wireless E-9-1-1 fee; (6) lead acid battery fees; and (7) dry cleaning gross receipts tax.</p> <p>Taxpayers not adversely affected by the COVID-19 outbreak are required to continue to file and remit on or before April 20, 2020. For taxpayers adversely affected by the COVID19 outbreak, the Department will extend the due date to April 30, 2020, for any of the taxes listed above collected in March. "Adversely affected" is defined as: (1) the business closed in March 2020 in compliance with a state or local government order issued in response to the COVID-19 outbreak and following the closure had no taxable transactions for the taxes listed above; or (2) the business experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or (3) the business was established after March 2019; or (4) the business is registered with the Department to file quarterly. (Order of Emergency Waiver/Deviation No. 20-52-DOR-002)</p>
Georgia	<p>Extended income tax filing deadline to July 15, 2020 in accordance with the new federal tax filing deadline. (Press Release, Office of the Governor, March 23, 2020)</p>

Hawaii	<p>Deadline for filing 2019 state income tax returns and making 2019 state income tax payments due from April 20, 2020, to June 20, 2020, is postponed to July 20, 2020. The relief provided does not apply to estimated income tax payments for the 2020 taxable year. It also does not extend to withholding tax, franchise tax, public service company tax, general excise tax, transient accommodations tax, estate tax, or any other tax not specifically identified. (Announcement 2020-01, Department of Taxation, March 23, 2020)</p>
Idaho	<p>Income tax filing and payment deadline now June 15. (Press Release, Idaho Gov. Brad Little, March 23, 2020)</p>
	<p>Deadline to apply for the property tax deduction, property tax deferral, and 100% serviceconnected disabled veteran benefit program is extended to June 15, 2020. (Press Release, Idaho Gov. Brad Little, March 23, 2020; Proclamation, Idaho Gov. Brad Little, March 23, 2020)</p>
Illinois	<p>Any penalty and interest is waived on late sales tax payments for bars and restaurants that incurred a total sales tax liability of less than \$75,000 in calendar year 2019. Qualified taxpayers must still file their sales tax return even if they are unable to make a payment. Any taxpayers taking advantage of this relief will be required to pay their sales tax liabilities due in March, April and May in four installments starting on May 20 and extending through August 20. (Informational Bulletin FY 2020-23, Illinois Department of Revenue, March 2020; Press Release, Illinois Governor's Office, March 19, 2020)</p>
	<p>The city of Chicago is extending due dates for tax payments for the following City taxes until April 30, 2020: amusement tax, bottled water tax, checkout bag tax, ground transportation tax, hotel accommodations tax, parking tax, and restaurant tax. Also, no additional interest will accrue from March 17 through April 30, 2020 on late tax payments for the periods July 2019 through January 2020. (Press Release, Office of the Mayor, City of Chicago, March 19, 2020; Notice, Chicago Department of Finance, March 25, 2020)</p>

	July 15, 2020 income tax return filing and payment deadline for all corporations, trusts, and individuals. Waiver of penalties and interest if tax is paid by extended due date. Relief does not apply to April 15, 2020 or June 15, 2020 estimated income tax payments.
Indiana	<p>The Department of Revenue is following the IRS and extending individual and corporate tax payment deadlines. Individual tax returns and payments, along with estimated payments originally due by April 15, 2020, are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40.</p> <p>Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20 are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now due on August 17, 2020. Returns included are the IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q. All other tax return filings and payment due dates remain unchanged. (Agency Announcement, Indiana Department of Revenue, March 19, 2020)</p> <p>Effective March 31, 2020, the Indiana Department of Revenue has waived several Motor Carrier Services (MCS) requirements until May 22, 2020, due to COVID-19. Indiana-based IFTA licensees that file quarterly motor carrier fuel tax returns may delay the first quarter's return (ordinarily due April 30, 2020) to May 31, 2020. (Notice, Indiana Department of Revenue, March 31, 2020)</p>

Iowa	<p>The Director of Revenue signed an order extending the filing deadline for several tax types. The order extends filing and payment deadlines for income, franchise, and moneys and credits taxes with a due date on or after March 19, 2020, and before July 31, 2020, to a new deadline of July 31, 2020. No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines in this order. Interest on unpaid taxes covered by this order shall be due beginning on August 1, 2020. (Iowa Department of Revenue Release, March 19, 2020)</p> <p>Iowa also extended one income tax withholding deposit due date for certain taxpayers. The order extends the income tax withholding deposit due date for the period ending March 15, 2020, from March 25, 2020, to the new deposit due date April 10, 2020. (Iowa Department of Revenue Release, March 19, 2020)</p>
Kansas	<p>Homestead and property tax relief refund claims due date extended from April 15 to October 15, 2020.</p> <p>July 15, 2020 return and payment due dates for: corporate income tax; fiduciary income tax; individual income tax; and privilege tax on banks and financial institutions. Extension also applies to fiscal year returns due between April 15, 2020 and July 15, 2020. Penalty and interest waiver if tax is paid by July 15. (Notice 20-01, Kansas Department of Revenue, March 23, 2020)</p>
Kentucky	July 15, 2020 filing and payment due date for corporation, partnership, LLC, and individual income tax returns due on April 15, 2020. Waiver of penalty and interest for taxes paid by July 15 deadline. (Press Release, Kentucky Department of Revenue, March 22, 2020)
Louisiana	<p>February 2020 sales tax return and payment due date is extended from March 20, 2020 to May 20, 2020. (RIB 20-008, Louisiana Department of Revenue, March 19, 2020)</p> <p>Corporate, personal, and franchise tax returns and payments due in April and May are extended to July 15, 2020. (RIB 20-009, Louisiana Department of Revenue, March 23, 2020)</p>

Maine	Filing and payment deadline for corporate and personal income and franchise taxes, including estimated payments, extended from April 15 to July 15, 2020. (News Release, Maine Gov. Janet Mills, March 26, 2020; Maine Tax Alert Vol. 30, No. 4, Maine Revenue Services, March, 2020)
Maryland	Filing and payment deadline for corporate and personal income taxes extended to July 15. (Interest and penalties waived for late April 15 corporate and personal income tax payments if made by July 15.) (News Release, Comptroller of Maryland, March 18, 2020; Tax Alert 03-20, Comptroller of Maryland, March 23, 2020)
	Sales and use, withholding, admissions & amusement, alcohol, tobacco, and motor fuel tax (including tire recycling and bay restoration fees) returns and payments for Maryland business related taxes not collected in March, April and May are due June 1. (News Release, Comptroller of Maryland, March 18, 2020; Tax Alert 03-20, Comptroller of Maryland, March 23, 2020)
	Sales and use tax payments due March 20 are now due June 1, 2020. (News Release, Comptroller of Maryland, March 20, 2020)

Massachusetts	Payment deadline for sales, meals and occupancy taxes for small businesses are extended to June 20. Interest and penalties waived if made by June 20. Businesses (excluding marijuana retailers, marketplace facilitators and vendors selling motor vehicles) with less than \$150,000 in sales and meals taxes for the year ending February 29th or businesses (excluding intermediaries) with less than \$150,000 in occupancy taxes for the year ending February 29, are eligible for the tax relief. (Press Release, Governor's Office, March 18, 2020)
	July 15 deadline for personal income tax return filing and payment. (Press Release, Office of Governor Charlie Baker, March 27, 2020)
Michigan	30 day penalty and interest waiver for sales, use, and withholding tax payments and returns (returns and payments due March 20, 2020 may be submitted April 20, 2020); Not allowed for accelerated filers. (Notice, Department of Treasury, 3/17/20)
	Property Tax: The tax foreclosure deadline moves from March 31, 2020 to May 29, 2020, or thirty days after the state of emergency is terminated, whichever occurs first. (Executive Order 2020-14)
	All state and city income tax returns and payments (including estimated tax payments) otherwise due on April 15, 2020, will instead be due on July 15, 2020. All state and city income tax returns and payments (including estimated tax payments) otherwise due on April 30, 2020, will instead be due on July 30, 2020.
Minnesota	Taxpayers filing Minnesota individual income tax returns for tax year 2019 now have until Wednesday, July 15, 2020, to file and make payments without any penalties or interest. This grace period does not apply to state estimated tax payments for individual income taxes due April 15, 2020, for the 2020 tax year. Minnesota corporate franchise tax and partnership, fiduciary, and S corporation income tax payment deadlines have not changed. However, under Minnesota law, corporations receive an automatic extension to file until the later of November 15, 2020, or the date of any federal extension to file, and partnerships, fiduciaries, and S corporations receive an automatic extension to file until the date of any federal extension to file. (Bulletin, Department of Revenue, March 23, 2020)

	30-day grace period for sales and use tax payments, penalties and interest (payments due March 20, 2020, may be submitted until April 20, 2020). The grace period is only for monthly filers and only for the March 20, 2020 payment. (Notice, Minnesota Department of Revenue, March 18, 2020; Emergency Executive Order 20-04, Minnesota Gov. Tim Walz, March 16, 2020)
	30-day lawful gambling tax extension upon request for payments due on March 20, 2020, if needed. Businesses and non-profit organizations with a monthly lawful gambling tax payment due March 20 that request an extension by March 27, will have until April 20 to make that payment. During this time the department will not assess penalties or interest. These customers should still file their return by March 20, if possible. (Notice, Minnesota Department of Revenue, March 19, 2020)
	60-day filing extension on request for MinnesotaCare returns that were due on March 16, 2020. This applies to provider tax, hospital tax, surgical center tax, wholesale drug distributor tax, and legend drug use tax. Taxpayers can request relief from penalty and interest for reasonable cause for late payments that were due March 16. (Notice, Minnesota Department of Revenue, March 2020)
	For property taxes payable in 2020 only, the deadline for filing property tax petitions in district court or tax court is extended from April 30 to May 30, 2020. (H.F. 4531, Laws 2020)

Mississippi	The deadline to file and pay corporate and personal income taxes is extended from April 15, 2020, to May 15, 2020. First quarter estimated payments are also extended to May 15, 2020. (Notice 2020-01, Mississippi Department of Revenue, March 23, 2020)
Missouri	The deadline to file and pay individual and corporate income taxes (including estimated taxes) has been extended from April 15 to July 15, 2020. The Department of Revenue will automatically provide this relief, so filers do not need to take any additional steps to qualify. (News Release, Department of Revenue, March 21, 2020)
Montana	Payment and filing deadline for individual income taxpayers extended to July 15, 2020. Also applies to those making estimated tax payments for first quarter of 2020. (Notice, Montana Department of Revenue, March 20, 2020)
Nebraska	July 15, 2020 return and payment due date for: corporate income tax; fiduciary income tax; and individual income tax. Extension relief also applies to estimated income tax returns and payments due on April 15, 2020. (Press Release, Office of Governor Pete Ricketts, March 23, 2020).
Nevada	
	New Hampshire will grant automatic relief to Business Profits Tax (BPT), Business Enterprise Tax (BET) and Interest & Dividends Tax (I&D) taxpayers in the form of payment relief and expansion of automatic filing extensions and penalty safe harbors. The relief allows most taxpayers to file and pay for tax year 2019 by June 15th without penalties or interest. Taxpayers who qualify for this specific relief are Business Tax taxpayers who owed \$50,000 or less in taxes (total BPT and BET tax liability) for tax year 2018 and I&D taxpayers who owed \$10,000 or less in taxes for tax year 2018. Qualifying taxpayers will have until June 15, 2020 to remit payment without typical penalties and interest. For an extension, BPT, BET and I&D taxpayers who have paid at least the amount they owed for the 2018 tax year by April 15, 2020, will not be subject to any penalties or interest, so long as they file their returns and pay tax year 2019 in full within the automatic seven-month extension, by November 15, 2020. For

New Hampshire	estimated payments, existing safe harbors will be expanded to allow for no penalties due to the underpayment of estimates if 2020 quarterly payments total 100 percent of what was owed in tax year 2018, with at least 25 percent due in each quarter. (Press Release, Department of Revenue Administration, March 30, 2020; TIR 2020-001, Department of Revenue Administration, March 30, 2020)
	Business Tax (Business Profits Tax and Business Enterprise Tax), Interest and Dividends Tax, or any other tax administered by the New Hampshire Department of Revenue Administration (DRA) are not extended.(Announcement, New Hampshire Department of Revenue Administration, March 23, 2020)
	Meals & Rental Tax return and payment date for March has not been extended and is still due April 15, 2020. (Announcement, New Hampshire Department of Revenue Administration, March 23, 2020)

New Jersey	New Jersey released a FAQ discussing some aspects of the COVID-19 response. The responses confirm that legislation is necessary to extend due dates and that currently, A 3841 is under review. (Telecommuter COVID-19 Employer and Employee FAQ, March 31, 2020)
	Legislation, A 3841, would automatically extend time to file gross income tax or corporation business tax return if federal government extends filing or payment due date for federal returns. However, the extended due date will be no later than June 30, 2020. The legislation passed the house on March 16 and the senate on March 19. (March 19, 2020)
New Mexico	New Mexico corporate, personal, and fiduciary tax returns and payments , including estimated taxes, due between April 15, 2020, and July 15, 2020, may be submitted by July 15, 2020. Withholding returns and payments due between March 25, 2020, and July 25, 2020, may be submitted by July 25, 2020. No late filing or late payment interest or penalties will be imposed for income tax returns and payments made by the extended due dates; however, interest will accrue on withholding and estimated taxes not submitted by the original due date. (Bulletin B100.35, New Mexico Taxation and Revenue Department, March 2020; News Release, New
New York	July 15, 2020 extension applies to individual, fiduciary, and corporate returns, payments, and estimated tax installments due April 15, 2020. (Important Notice N-20-2, March 2020)
	Penalty and interest may be waived for quarterly and annual sales and use tax filers who were unable to file or pay on time due to COVID-19. Returns must be filed and the amount due must be paid within 60 days of the due date for the relief to apply. (Important Notice N-20-1, March 2020)
New York City	Penalties waived for late-filed business and excise tax returns due between March 16 and April 25, 2020. (Finance Memorandum 20-2, NYC Department of Finance, March 19, 2020)
	Penalties waived for all real property transfer tax returns due between March 15 and April 25, 2020. However, interest must be paid on all tax payments received after the original due date calculated from the original due date to the date of payment.(Finance Memorandum 20-4, NYC Department of Finance, March 20, 2020)

	<p>The North Carolina Department of Revenue will not assess penalties for failure to obtain a license, failure to file a return, or failure to pay a tax (i.e., late action penalties) that is due on March 15, 2020 through July 15, 2020, if the corresponding license is obtained, return is filed, or tax is paid on or before July 15, 2020. The relief from Late Action Penalties applies to the following tax types: Income and Franchise Tax; • Withholding Tax; • Sales and Use Tax; • Scrap Tire Disposal Tax; White Goods Disposal Tax; • Motor Vehicle Lease and Subscription Tax; • Solid Waste Disposal Tax; • 911 Service Charge for Prepaid Telecommunications Service; • Dry-Cleaning Solvent Tax; • Primary Forest Products Tax; • Freight Car Line Companies; and • Various Taxes Administered by the Excise Tax Division. Taxpayers do not need to request a penalty waiver to qualify for this relief. However, if a taxpayer receives a proposed assessment of a penalty covered by the relief granted in this notice, the taxpayer should contact the Department by phone, at 1-877-252-3052, or by writing to the Department at: North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602. (Important Notice: Department of Revenue Expands Penalty Relief for Taxpayers Affected by Coronavirus Disease 2019 (COVID-19))</p>
North Carolina	<p>The North Carolina Department of Revenue will not assess penalties for failure to obtain a license, failure to file a return, or failure to pay a tax that is due (i.e., late action penalties) on March 15, 2020 through July 15, 2020, if the corresponding license is obtained, return is filed, or tax is paid on or before July 15, 2020. The relief from Late Action Penalties applies to the following taxes administered by the Excise Tax Division: Privilege Tax; • Installment Paper Dealers; • Tobacco Products; • Alcohol; • Motor Carrier; • Motor Fuel; • Alternative Fuel; and • Inspection Tax. Taxpayers do not need to request a penalty waiver to qualify for this relief. However, if a taxpayer receives a proposed assessment of a penalty covered by the relief granted in this notice, the taxpayer should contact the Department by phone, at (919) 7077500 or toll free at (877) 308-9092, or by writing to the Department at: North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602. (Important Notice: Relief to Excise Taxpayers Affected by Coronavirus Disease 2019 (COVID-19))</p> <p>July 15, 2020 income/franchise tax return and payment due date for: corporations and S corporations; partnerships and limited liability companies (LLCs); estate and trust fiduciaries; and individuals. State law prevents the waiver of interest, including interest for the underpayment of estimated tax. (Important Notice: Department of Revenue Extends the Time to File Income and Franchise Tax Returns, North Carolina Department of Revenue, March 23, 2020)</p>
North Dakota	<p>Income tax penalties and interest waived for individuals and businesses unable to file or pay by April 15, 2020, if filed/paid by July 15, 2020. (Notice, ND State Tax Commissioner's Office, March 20, 2020)</p>

Ohio	<p>Ohio announced it will be following the federal government and IRS in extending the deadline to file and pay the state income tax. The new deadline is July 15, an extension of approximately three months from the original deadline of April 15. Ohio will be waiving penalty on tax due payments made during the extension. There will be no interest charges on payments made during the extension. The filing extension, and waiver of penalty and interest, will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state's centralized filing system. Individuals, estates, trusts and certain businesses making quarterly estimated income tax payments, have also been granted additional time to file and pay without penalty or interest. The first and second quarterly payments, normally scheduled for April 15 and June 15 for most taxpayers, have both been extended to July 15. (Press Release, Ohio Department of Taxation, March 27, 2020)</p>
Oklahoma	<p>Oklahomans now have until July 15, 2020 to file and pay their 2019 Oklahoma income tax return. The federal government has pushed the federal income tax filing date from April 15 to July 15, the Oklahoma Tax Commission (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. (Press Release, Oklahoma Tax Commission, March 23, 2020)</p>
Oregon	<p>Released a document entitled "COVID-19 tax relief options" listing personal income taxpayer options to request additional time. For corporate activity taxpayers the department will not assess underpayment penalties to taxpayers making a good faith effort to estimate their first quarter payments. (March 13, 2020)</p> <p>The Oregon Department of Revenue announced an extension for Oregon tax filing and payment deadlines for personal income taxes and some other taxes closely following the IRS extension declaration. For personal income tax, transit self-employment tax and fiduciary taxpayer the filing and payment due date and deadline for payments due for tax year 2019 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 return filing and payment due date and deadline is extended to July 15, 2020. Fiscal year returns and payments due after May 15, 2020 are not extended. Estimated tax payments for tax year 2020 are not extended for any taxes. As a result of the extension of the due dates and making tax payments to July 15, 2020, interest and penalties for the extended tax filings and payments will begin to accrue on July 16, 2020. (Revenews, March 25, 2020)</p> <p>The Oregon Department of Revenue has received several questions asking if Oregon is going to provide relief similar to that offered by the IRS. Now that Oregon knows what the IRS is providing, they are evaluating their options and authority under the statutes to provide relief for Oregon and its taxpayers. Oregon expects a decision to be made soon. The department will send a Revenews bulletin as soon as a decision is made. (Revenews, March 19, 2020)</p>

Portland is evaluating its options to provide relief to Portland and Multnomah County business and Arts Tax taxpayers. The City and County generally follow the guidelines of the Oregon Department of Revenue. They will make a formal announcement after Oregon publishes their decision. (COVID-19 Revenue Division Program Relief, City of Portland website, March 23, 2020)

Pennsylvania	<p>The Department of Revenue announced the deadline for taxpayers to file their 2019 Pennsylvania personal income tax returns is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file from the original deadline of April 15. The Department of Revenue will also waive penalties and interest on 2019 personal income tax payments through the new deadline of July 15, 2020. This extension applies to both final 2019 tax returns and payments, and estimated payments for the first and second quarters of 2020. (Alert Details, Pennsylvania Department of Revenue website, March 23, 2020)</p>
	<p>Pennsylvania enacted legislation extending the deadline to July 15, 2020 for declarations of estimated personal income tax, payments of estimated personal income tax, and filing of informational returns related to a Pennsylvania S corporations and partnerships, estates and trusts (Form PA20S/PA65). The law also allows the Department of Community and Economic Development to coordinate with governing bodies and local agencies to extend filing and payment deadlines to July 15, 2020 for local earned income tax. (Act No. 10, Laws of 2020, effective March 27, 2020)</p>
	<p>The Department of Revenue is waiving penalties for businesses that are required to make Accelerated Sales Tax (AST) prepayments by the March 20 deadline. For April sales tax payments, the department is waiving the AST prepayment requirement and asking businesses to simply remit the sales tax that they have collected in March. (Alert Details, Pennsylvania Department of Revenue website, March 20, 2020)</p>
	<p>The Philadelphia Department of Revenue has extended the due date for 2020 real estate taxes to April 30, 2020. (Post, Philadelphia Department of Revenue, March 23, 2020)</p>
	<p>The Philadelphia Department of Revenue has announced that it will honor the federal extensions granted to businesses from the IRS for filing and payments until July 15, 2020 for the Business Income and Receipts Tax and the Net Profits Tax. (Press Release, Philadelphia Department of Revenue, March 23, 2020)</p>
Rhode Island	<p>Deadline for corporate and personal income tax and insurance gross premiums returns and payments due on April 15, 2020, is extended to July 15, 2020. This extension includes estimated tax payments and pass-through withholding estimated payments and extensions. The April 1, 2020, deadline for returns and payments of surplus lines brokers is also extended to July 15, 2020. (Release, Rhode Island Division of Taxation, March 20, 2020; ADV 2020-11, Rhode Island Division of Taxation, March 27, 2020)</p>
South Carolina	<p>Deadline extended to July 15, 2020, for income tax payments, returns, and quarterly estimated payments due April 15, 2020.</p> <p>For other taxes due beginning April 1, 2020, penalties and interest waived if filed/paid by new due date of June 1, 2020. (SC Information Letter #20-3, March 17, 2020; SC Information Letter #20-4, March 23, 2020)</p>
South Dakota	

Tennessee	Franchise and excise taxpayers have until July 15, 2020, to file returns and make payments, including quarterly estimated payments, originally due April 15, 2020. (Important Notice No. 20-05, March 2020) Hall income taxpayers have until July 15, 2020, to file returns and make payments originally due April 15, 2020. (Important Notice No. 20-06)
	Tennessee has extended the due date for filing and paying the state and local business tax from April 15, 2020 to June 15, 2020. The business tax is imposed on gross receipts and applies to most businesses selling goods or services. Taxpayers have until June 15, 2020 to file returns and make any payments originally due on April 15, 2020. Interest and late filing penalties will

Texas	Extension of up to 90 days past the original due date to pay the motor vehicle tax due on purchased vehicles (does not apply to seller-financed sales). (COVID-19, Message from the Comptroller, March 23, 2020)
Utah	By Utah statute, individuals and fiduciaries have the same time to file and pay their 2019 taxes as provided by the IRS. For corporations and pass-through entities, the State Tax Commission passed an emergency rule waiving penalties and interest for late 2019 returns and payments made by July 15, 2020. The deadline for submitting sales taxes has not changed. (News Release, State Tax Commission, March 26, 2020)
	The Utah Tax Commission has not taken an official position on extending the deadline for submitting sales taxes as a result of COVID-19. (Press Release, Utah State Tax Commission, March 26, 2020)
Vermont	Vermont Gov. Phil Scott has directed the Commissioner of Taxes to provide relief to businesses who, because of COVID-19, are unable to meet the March 25 and April 25 filing deadlines for meals and rooms tax or sales and use tax. This relief is provided until further notice. Taxpayers who are unable to meet the deadlines will not be charged any penalty or interest on these taxes for late submissions.
	Income tax filing and payment due dates extended from April 15 to July 15, 2020, for personal income tax, corporate income tax, fiduciary income tax, and homestead declaration and property tax credit claims. Extension also applies to any tax year 2020 estimated payments due for these taxes on April 15, 2020. (Press Release, Vermont Department of Taxes, March 2020)
Virginia	The Department of Revenue will consider requests from sales tax dealers for an extension of the due date for filing and payment of the February 2020 sales tax return due March 20, 2020. If the request is granted, the Department will allow filing and payment of such return on April 20, 2020 with a waiver of any penalties that would have applied. However, interest will accrue even if an extension is granted. (Ruling of Commissioner, P.D. 20-49, Virginia Department of Taxation, March 19, 2020)
	For income tax payments, including estimated payments, due from April 1 to June 1, 2020, penalties waived if paid by extended due date of June 1, 2020. (Tax Bulletin 20-4, Virginia Department of Taxation, March 20, 2020)
Washington	For returns and payments of taxes administered by the department (including B&O taxes, real estate excise taxes etc), a 30 day extension for annual and quarterly filers; a 60 day extension for monthly filers.

West Virginia	<p>July 15, 2020 income tax return filing and payment deadline for C corporations, individuals, and estate or trust fiduciaries. Extension also applies to April 15 and June 15, 2020 estimated income tax payments for corporations, nonresident S corporation shareholders, partners, or limited liability company members, individuals, and estates or trusts. Penalties and interest will apply starting July 16, 2020 if outstanding tax liability is not paid by the July 15 deadline. July 15 is the date used to calculate the interest and penalty for the underpayment of estimated tax between April 15 and July 15, 2020. (Administrative Notice 2020-16, West Virginia State Tax Department, March 26, 2020)</p>
	<p>Pursuant to Executive Order 13-20, second-half 2019 ad valorem property tax that would become delinquent on April 1, 2020, will now become delinquent if not paid on or before May 1, 2020. Also, county sheriffs may not declare 2019 ad valorem property taxes to be delinquent before May 2, 2020. (Coronavirus 2019 (COVID-19) Response, West Virginia State Tax Department, March 2020)</p>
Wisconsin	<p>Deadline extended to July 15, 2020, for income tax payments, estimated income tax payments, and returns due April 15, 2020. (Notice, Wisconsin Department of Revenue, March 21, 2020)</p> <p>Small businesses can immediately request an extension to file sales and use tax returns due March 31, 2020 until April 30, 2020 and due April 30, 2020 until June 1, 2020. The DOR will not assess late filing fees or penalties if sales/use tax returns are filed by April 30 or June 1; interest may accrue. (Notice, Wisconsin Department of Revenue, March 27, 2020)</p>
Wyoming	