

## COVID-19 STATE AND LOCAL TAX FILING AND TAX PAYMENT RELIEF MATRIX

Last Updated: 03/24/2020

**NOTE: This table only outlines the published relief guidance on extension to file and pay various state tax returns related to COVID-19. Please note that new details are coming out daily. There will likely be regular updates on evolving tax regulations providing relief to various industries and small businesses.**

Jurisdiction	Tax Type and Date	Relief Guidance
<b>Alabama</b>	State Income Tax, Financial Institution Excise Tax, Business Privilege Tax  (March 23, 2020)	<p><b>Governor Ivey Signs Proclamation Delaying State Tax Filings</b></p> <p>The state income tax filing due date is extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer state income 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.</p> <p>Other taxes included in the deadline extension are corporate income tax, the Financial Institution Excise Tax (FIET), and the Business Privilege Tax (BPT).  <a href="https://revenue.alabama.gov/2020/03/governor-ivey-signs-proclamation-delaying-state-tax-filings/">https://revenue.alabama.gov/2020/03/governor-ivey-signs-proclamation-delaying-state-tax-filings/</a></p>
	Composite Return and Payments  (March 23, 2020)	<p><b>Composite Returns and Payments</b></p> <p>For an Affected Taxpayer, the due date of March 15 2020, for filing a composite return and making payments on behalf of its non-resident members is automatically postponed to July 15, 2020. There is no limitation on the amount of the payments that may be postponed.  <a href="https://revenue.alabama.gov/wp-content/uploads/2020/03/FIRST_ORDER.pdf">https://revenue.alabama.gov/wp-content/uploads/2020/03/FIRST_ORDER.pdf</a></p>
	International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA)  (March 16, 2020)	<p><b>Temporary Suspension of International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) Requirements</b></p> <p>There is a temporary suspension of the requirements associated with the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) for any motor vehicle engaged in interstate emergency relief efforts which will be traveling through the State of Alabama as part of the emergency relief.  <a href="https://revenue.alabama.gov/2020/03/order-of-the-commissioner-of-revenue-2/">https://revenue.alabama.gov/2020/03/order-of-the-commissioner-of-revenue-2/</a></p>
	Motor Vehicle Registrations and Property Tax  (March 16, 2020)	<p><b>March 2020 Motor Vehicle Registrations and Property Tax Payments and Penalties Extension</b></p> <p>Motor vehicle annual registration and renewal of vehicles during the month of March 2020, the registration deadline has been extended through April 15, 2020.</p> <p>Penalty charges associated with motor vehicle registrations and renewals extended through April 15, 2020, will not be charged until April 16, 2020. Additionally, penalty charges associated with motor vehicle property tax payments extended through April 15, 2020, will not be charged until April 16, 2020.  <a href="https://revenue.alabama.gov/2020/03/order-of-the-commissioner-of-revenue/">https://revenue.alabama.gov/2020/03/order-of-the-commissioner-of-revenue/</a></p>

	<p>Sales Tax</p> <p>(March 18, 2020)</p>	<p><b>Late Payment Penalties Waived for Small Retail Businesses Sales Tax Liabilities</b></p> <p>Late payment penalties shall be waived for small retail businesses whose monthly retail sales during the previous calendar year averaged \$62,500 or less who are unable to timely pay their February, March, and April 2020 state sales tax liabilities. Late payment penalties will be waived for these taxpayers through June 1, 2020.</p> <p><a href="https://revenue.alabama.gov/wp-content/uploads/2020/03/Order-Final.pdf">https://revenue.alabama.gov/wp-content/uploads/2020/03/Order-Final.pdf</a></p>
	<p>Sales Tax Liabilities of Restaurants and Other Food Service Providers</p> <p>(March 19, 2020)</p>	<p><b>Late Payment Penalties Waived for Sales Tax Liabilities of Restaurants and Other Food Service Providers</b></p> <p>Late payment penalties shall be waived for businesses who are unable to timely pay their February, March, and April 2020 state sales tax liabilities and who are currently registered with the Department as engaging in NAICS Sector 72 business activities. Businesses in NAICS Sector 72 include those preparing meals, snacks, and beverages for immediate consumption. Late payment penalties for state sales tax liabilities for these taxpayers will be waived through June 1, 2020.</p> <p><a href="https://revenue.alabama.gov/2020/03/order-of-the-commissioner-of-revenue-3/">https://revenue.alabama.gov/2020/03/order-of-the-commissioner-of-revenue-3/</a></p>
	<p>State Transient Occupancy Tax (Lodgings Tax) Liabilities</p> <p>(March 20, 2020)</p>	<p><b>Late Payment Penalties Waived for State Transient Occupancy Tax (Lodgings Tax) Liabilities</b></p> <p>Late payment penalties shall be waived for businesses who are unable to timely pay their February, March and April 2020 state transient occupancy tax (commonly referred to as “lodgings tax”) liabilities. Late payment penalties for the state transient occupancy tax liabilities for these tax periods will be waived through June 1, 2020. This relief does not extend the filing date for lodgings tax returns for the periods and does not apply to local lodgings tax liabilities.</p> <p><a href="https://revenue.alabama.gov/wp-content/uploads/2020/03/Order-Transient-Occupancy-Tax.pdf">https://revenue.alabama.gov/wp-content/uploads/2020/03/Order-Transient-Occupancy-Tax.pdf</a></p>
Arizona	<p>Income Tax</p> <p>(March 20, 2020)</p>	<p><b>Governor Ducey Expands Access To Unemployment Insurance And Extends Income Tax Deadline</b></p> <p>Governor Ducey instructed the ADOR to move the deadline for filing and paying state income taxes from April 15 to July 15, 2020.</p> <p>The new deadline means taxpayers filing state tax returns or submitting payments after the previous April 15 deadline will not be assessed late payment penalties or interest.</p> <p><a href="https://azgovernor.gov/governor/news/2020/03/governor-ducey-expands-access-unemployment-insurance-and-extends-income-tax">https://azgovernor.gov/governor/news/2020/03/governor-ducey-expands-access-unemployment-insurance-and-extends-income-tax</a></p>
Arkansas	<p>Individual Tax Return</p> <p>(March 23, 2020)</p>	<p><b>Update to Media on Monday, March 23, Regarding Arkansas’s COVID-19 Response.</b></p> <p>Individual tax filing and payment is extended until July 15.</p> <p>Corporate tax filers and estimated payments for the current year will remain the same.</p> <p><a href="https://www.youtube.com/watch?v=NjV5vmtEWS0">https://www.youtube.com/watch?v=NjV5vmtEWS0</a></p>

<p><b>California</b></p>	<p>Individual and Business Tax  (March 18, 2020)</p>	<p><b>State Postpones Tax Deadlines Until July 15 Due to the COVID-19 Pandemic</b></p> <p>FTB is postponing until July 15 the filing and payment deadlines for all individuals and business entities for: 2019 tax returns, 2019 tax return payments, 2020 1st and 2nd quarter estimate payments, 2020 LLC taxes and fees, and 2020 non-wage withholding payments. <a href="https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-3-state-postpones-tax-deadlines-until-july-15-due-to-the-covid-19-pandemic.html">https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-3-state-postpones-tax-deadlines-until-july-15-due-to-the-covid-19-pandemic.html</a></p>
	<p>CDTFA State of Emergency Tax Relief  (March 2020)</p>	<p><b>State of Emergency Tax Relief</b></p> <p>Relief is available from the California Department of Tax and Fee Administration (CDTFA) for business owners and fee payers that have been directly affected by disasters declared as state of emergencies over the past three years. Relief may include the extension of tax return due dates, relief of penalty and interest, or replacement copies of records lost due to disasters. <a href="https://www.cdtfa.ca.gov/services/state-of-emergency-tax-relief.htm">https://www.cdtfa.ca.gov/services/state-of-emergency-tax-relief.htm</a></p>
	<p>State Payroll Reports / Payroll Taxes  (March 2020)</p>	<p><b>Emergency and Disaster Assistance for Employers</b></p> <p>Employers statewide directly affected by the new coronavirus (COVID-19) may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. <a href="https://www.edd.ca.gov/payroll_taxes/emergency_and_disaster_assistance_for_employers.htm">https://www.edd.ca.gov/payroll_taxes/emergency_and_disaster_assistance_for_employers.htm</a></p>
	<p>City of San Francisco (Various)  (March 11, 2020)</p>	<p><b>COVID-19 Response — Deferral of Business Taxes and License Fees</b></p> <p>The Treasurer and Tax Collector's office of the City of San Francisco announced that quarterly estimated tax payments of the Gross Receipts Tax, Payroll Expense Tax, Commercial Rent Tax, and Homelessness Gross Receipts Tax that would otherwise be due on April 30, 2020, are waived for taxpayers or combined groups that had combined San Francisco gross receipts in calendar year 2019 of \$10,000,000 or less. These quarterly estimated tax liabilities must instead be paid along with annual tax payments for tax year 2020, which will generally be due by March 1, 2021. In addition, the March 31, 2020 due date for license fees collected on behalf of the Department of Public Health, Fire Department, Police Department, Entertainment Commission and the Office of Cannabis will be extended to June 30, 2020. <a href="https://sftreasurer.org/covid19">https://sftreasurer.org/covid19</a></p>
<p><b>Colorado</b></p>	<p>Income Tax  (March 20, 2020)</p>	<p><b>Income Tax Deadlines Extended</b></p> <p>The income tax payment deadline has been extended for all Colorado taxpayers by 90 days until July 15, 2020. All income tax returns that were required to be filed by April 15, 2020 are granted a six-month extension, and are due on or before October 15, 2020. In addition, the deadline for estimated payments has also been extended for the 2020 tax year. The penalties for estimated payments are also waived until July 15, 2020. This extension and these waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay. <a href="https://www.colorado.gov/pacific/tax/COVID-19-Updates">https://www.colorado.gov/pacific/tax/COVID-19-Updates</a></p>

<p><b>Connecticut</b></p>	<p>Annual State Business Tax Returns</p> <p>(March 15, 2020)</p>	<p><b>Effective Immediately DRS Extends Filing Deadline For Certain Annual State Business Tax Returns</b></p> <p>The filing deadlines for certain annual tax returns due on or after March 15, 2020, and before June 1, 2020, are extended by at least 30 days. In addition, the payments associated with these returns are also extended to the corresponding due date in June.</p> <p>The impacted returns and the associated filing dates and payment deadlines are set forth below:</p> <ul style="list-style-type: none"> <li>• 2019 Form CT-1065/CT-1120 SI Connecticut Pass-Through Entity Tax Return: Filing date extended to April 15, 2020; payment deadline extended to June 15, 2020</li> <li>• 2019 Form CT-990T Connecticut Unrelated Business Income Tax Return: Filing date extended to June 15, 2020; payment deadline extended to June 15, 2020</li> <li>• 2019 Form CT-1120 and CT-1120CU Connecticut Corporation Business Return: Filing date extended to June 15, 2020; payment deadline extended to June 15, 2020</li> </ul> <p><a href="https://portal.ct.gov/DRS/News---Press-Releases/2020/2020-Press-Releases/Effective-Immediately-DRS-Extends-Filing-Deadline-for-Certain-Annual-State-Business-Tax&gt;Returns">https://portal.ct.gov/DRS/News---Press-Releases/2020/2020-Press-Releases/Effective-Immediately-DRS-Extends-Filing-Deadline-for-Certain-Annual-State-Business-Tax&gt;Returns</a></p>
<p><b>Delaware</b></p>	<p>Personal and Corporate Tax</p> <p>(March 23, 2020)</p>	<p><b>Delaware Extends Personal Income Tax Return Filing Deadline to July 15, 2020</b></p> <p>The deadline for taxpayers to file their 2019 Delaware personal income tax returns has been extended to July 15, 2020.</p> <p>Under Delaware law, the filing deadline for corporate income taxes is tied to the federal income tax due date which was recently extended to July 15, 2020. The Director of DOR has additional authority to grant reasonable extensions for other tax filings deemed to be appropriate. Under a Technical Information Memorandum 2020-01, DOR has also extended income tax filing deadlines for corporate final, corporate tentative, estimated personal income taxes, and fiduciary income taxes due in April to July 15, 2020. All other returns remain due without extension.</p> <p><a href="https://news.delaware.gov/2020/03/23/delaware-extends-personal-income-tax-return-filing-deadline-to-july-15-2020/">https://news.delaware.gov/2020/03/23/delaware-extends-personal-income-tax-return-filing-deadline-to-july-15-2020/</a></p>
<p><b>District of Columbia</b></p>	<p>Sales and Use Tax, Real Property Tax</p> <p>(March 20, 2020)</p>	<p><b>Office of Tax and Revenue Announces Important Filing and Payment Deadline Extensions for Business and Real Property Taxpayers</b></p> <p>OTR will automatically waive interest and late payment penalties of sales and use taxes for all businesses (except hotels and motels) for periods ending on February 29, 2020 and March 31, 2020 provided that payment of all taxes due for these periods are paid in full by July 20, 2020.</p> <p>The real property tax payment deadline will remain March 31, 2020. However, the deadline for property owners who wish to appeal their TY 2021 real property tax assessment and filing of the Income and Expense report is now April 30, 2020.</p> <p><a href="https://otr.cfo.dc.gov/release/office-tax-and-revenue-announces-important-filing-and-payment-deadline-extensions-business">https://otr.cfo.dc.gov/release/office-tax-and-revenue-announces-important-filing-and-payment-deadline-extensions-business</a></p>

<b>Florida</b>		No tax guidance as of March 24, 2020.
<b>Georgia</b>		No tax guidance as of March 24, 2020.
<b>Hawaii</b>	Income Tax  (March 23, 2020)	<p><b>Department Of Taxation Announcement No. 2020-01</b></p> <p>The due date for filing 2019 state income tax returns due from April 20, 2020 to June 20, 2020 is postponed to July 20, 2020. The due date for making 2019 state income tax payments due from April 20, 2020 to June 20, 2020 is postponed to July 20, 2020. Additional action is not needed by income taxpayers to participate in this tax relief program.</p> <p>Filing and payment dates for all non-income taxes (withholding, general Excise, transient accommodations, etc.) are unchanged.</p> <p><a href="https://files.hawaii.gov/tax/news/announce/ann20-01.pdf">https://files.hawaii.gov/tax/news/announce/ann20-01.pdf</a></p>
<b>Idaho</b>		No tax guidance as of March 24, 2020.
<b>Illinois</b>	Sales Tax  (March 2020)	<p><b>Short-Term Relief from Penalties for Late Sales Tax Payments Due to COVID-19 Virus Outbreak</b></p> <p>Those operating eating and drinking establishments that incurred a total sales tax liability of less than \$75,000 in calendar year 2019 will not be charged penalties or interest on late payments for sales tax liabilities reported on Form ST-1, Sales and Use Tax and E911 Surcharge Return, that are due for the February, March, and April 2020 reporting periods.</p> <p><a href="https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-23.pdf">https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-23.pdf</a></p>
	City of Chicago: (Various)  (March 19, 2020)	<p>The City of Chicago is extending due dates for tax payments until April 30, 2020 for the following City taxes: bottled water tax, checkout bag tax, amusement tax, hotel accommodation tax, restaurant tax, and parking tax.</p> <p><a href="https://www.chicago.gov/city/en/depts/mayor/press_room/press_releases/2020/march/SmallBusinessReliefPackage.html">https://www.chicago.gov/city/en/depts/mayor/press_room/press_releases/2020/march/SmallBusinessReliefPackage.html</a></p>
<b>Indiana</b>	Individual and Corporate Tax  (March 19, 2020)	<p><b>DOR Announces Filing and Payment Extensions</b></p> <p>Individual tax returns and payments, along with estimated payments originally due by April 15, 2020, are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40, and SC-40.</p> <p>Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20, are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now due on August 17, 2020. Returns included are the IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP, and URT-Q.</p> <p>All other tax return filings and payment due dates remain unchanged.</p> <p><a href="https://calendar.in.gov/site/dor/event/dor-announces-filing-and-payment-extensions">https://calendar.in.gov/site/dor/event/dor-announces-filing-and-payment-extensions</a></p>

<p><b>Iowa</b></p>	<p>Income Tax and Other Tax Types  (March 19, 2020)</p>	<p><b>Iowa to Extend Filing and Payment Deadline for Income Tax and Other Tax Types</b></p> <p>The order extends filing and payment deadlines for income, franchise, and moneys and credits taxes with a due date on or after March 19, 2020, and before July 31, 2020, to a new deadline of July 31, 2020. 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. <a href="https://tax.iowa.gov/iowa-extend-filing-and-payment-deadline-income-tax-and-other-tax-types">https://tax.iowa.gov/iowa-extend-filing-and-payment-deadline-income-tax-and-other-tax-types</a></p>
	<p>Income Tax Withholding Deposit  (March 19, 2020)</p>	<p><b>Iowa to Extend Income Tax Withholding Deposit Due Date</b></p> <p>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. It applies to Iowa residents or other taxpayers doing business in Iowa who remit income tax withholding on a semi-monthly basis. <a href="https://tax.iowa.gov/iowa-extend-income-tax-withholding-deposit-due-date">https://tax.iowa.gov/iowa-extend-income-tax-withholding-deposit-due-date</a></p>
<p><b>Kansas</b></p>		<p>No tax guidance as of March 24, 2020</p>
<p><b>Kentucky</b></p>	<p>Income Tax Return  (March 22, 2020)</p>	<p><b>Kentucky Income Tax Return Filing Date Extended to July 15</b></p> <p>The Kentucky Department of Revenue (DOR) will adopt most of the Coronavirus Disease 2019 (COVID-19) income tax relief described in recent Internal Revenue Service (IRS) Notice 2020-18 by extending the 2019 Kentucky income tax return filing due date from April 15, 2020 to July 15, 2020. Late filing penalties will be waived for 2019 Kentucky income returns that are filed by July 15, 2020.</p> <p>Additionally, Kentucky 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. The Kentucky relief applies only to income taxes. <a href="https://revenue.ky.gov/News/Pages/Kentucky%20Income%20Tax%20Return%20Filing%20Date%20Extended%20to%20July%2015.aspx">https://revenue.ky.gov/News/Pages/Kentucky%20Income%20Tax%20Return%20Filing%20Date%20Extended%20to%20July%2015.aspx</a></p>
<p><b>Louisiana</b></p>	<p>Sales, Beer Excise and Wine Excise Tax Returns and Payments  (March 19, 2020)</p>	<p><b>Tax Return Extensions and Other Matters Related to COVID-19</b></p> <p>The extended deadline is May 20, 2020, for applicable returns and payments that were due Friday, March 20. The extension applies to sales, beer excise and wine excise tax returns and payments for the February 2020 tax period. <a href="http://revenue.louisiana.gov/LawsPolicies/RIB%2020-008%20Tax%20Return%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf">http://revenue.louisiana.gov/LawsPolicies/RIB%2020-008%20Tax%20Return%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf</a></p>

	Income Tax (Partnership, Individual, Fiduciary) Corporation  (March 23, 2020)	<p><b>Income and Franchise Tax Return Extensions</b></p> <p>Filing and payment extension relief for income and franchise tax returns and payments due on April 15 and May 15, 2020 to July 15, 2020.</p> <p><a href="http://revenue.louisiana.gov/LawsPolicies/RIB%202020-009%20Income%20and%20Franchise%20Tax%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf">http://revenue.louisiana.gov/LawsPolicies/RIB%202020-009%20Income%20and%20Franchise%20Tax%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf</a></p>
<b>Maine</b>	Portland City Business Updates  (March 18, 2020)	<p><b>City Business Updates</b></p> <p>The deadline for property tax payments has been delayed until June 1. Treasury Office states that all auto registrations were extended as part of recent State legislation, which means they are not due until 30 days from the end of the State of Emergency.</p> <p><a href="https://www.portlandmaine.gov/2582/COVID-19-Information">https://www.portlandmaine.gov/2582/COVID-19-Information</a></p>
<b>Maryland</b>	Sales and Use Tax Income Tax  (March 20, 2020)	<p><b>Comptroller Franchot: Sales and Use Tax Not Due Today</b></p> <p>Sales and Use Tax payments that typically would be due today do not have to be paid until June 1.</p> <p>The Maryland Comptroller's Office also will offer a 90-day extension of income tax filings &amp; payments from April 15 to July 15, 2020. Comptroller Franchot said both Maryland individual and corporate income taxpayers will be afforded the same relief for state income tax payments. No interest or penalty for late payments will be imposed if 2019 tax payments are made by July 15, 2020.</p> <p><a href="https://content.govdelivery.com/bulletins/gd/MDCOMP-2824359?wgt_ref=MDCOMP_WIDGET_C7">https://content.govdelivery.com/bulletins/gd/MDCOMP-2824359?wgt_ref=MDCOMP_WIDGET_C7</a></p>
	Various  (March 20, 2020)	<p><b>Franchot Announces Extension of Business Tax Filing Deadlines</b></p> <p>The extension applies to certain business returns with due dates during the months of March, April, and May 2020 for businesses filing sales and use tax, withholding tax, and admissions &amp; amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee, and bay restoration fee returns.</p> <p><a href="https://govstatus.egov.com/md-coronavirus-business">https://govstatus.egov.com/md-coronavirus-business</a></p>
<b>Massachusetts</b>	Regular Sales Tax, Meals Tax, and Room Occupancy Taxes  (March 18, 2020)	<p><b>COVID-19 Resources and Guidance for Businesses</b></p> <p>Tax relief postpones the collection of regular sales tax, meals tax, and room occupancy taxes that would be due in March, April, and May so that they will instead be due on June 20.</p> <p>Businesses that paid less than \$150,000 in regular sales plus meals taxes in the year ending February 29, 2020 will be eligible for relief for sales and meals taxes, and business that paid less than \$150,000 in room occupancy taxes in the year ending February 29, 2020 will be eligible for relief with respect to room occupancy taxes.</p> <p><a href="https://www.mass.gov/info-details/covid-19-resources-and-guidance-for-businesses">https://www.mass.gov/info-details/covid-19-resources-and-guidance-for-businesses</a></p>

	Meals Tax, and Room Occupancy Excise Tax  (March 19, 2020)	<p><b>TIR 20-2: Late-File and Late-Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency</b></p> <p>The Department of Revenue will waive any late-file or late-pay penalties imposed under G.L. c. 62C, § 33 for returns and payments due during the period March 20, 2020 through May 31, 2020, for the following taxpayers:</p> <p>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)1 promulgated by the Department on March 19, 2020; and</p> <p>2) Operators and intermediaries with room occupancy excise return and payment obligations pursuant to G.L. c. 62C, § 16 that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 64G.1.1(11)2 promulgated by the Department on March 19, 2020.</p> <p><a href="https://www.mass.gov/technical-information-release/tir-20-2-late-file-and-late-pay-penalty-relief-for-certain-business">https://www.mass.gov/technical-information-release/tir-20-2-late-file-and-late-pay-penalty-relief-for-certain-business</a></p>
	Income Tax  (March 23, 2020)	<p><b>Important COVID-19 Coronavirus Response Update from DOR</b></p> <p>DOR is aware that the IRS has issued guidance with respect to tax returns and payments due April 15th. We are working on a plan to provide relief with respect to Massachusetts returns and payments.</p> <p><a href="https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor">https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor</a></p>
<b>Michigan</b>	Sales, Use, and Withholding Tax Payments  (March 18, 2020)	<p><b>Treasury: Small Business Taxpayers Provided Tax Assistance</b></p> <p>Small businesses scheduled to make their monthly sales, use, and withholding tax payments on March 20 can postpone filing and payment requirements until April 20. The state Treasury Department will waive all penalties and interest for 30 days. The waiver is not available for accelerated sales, use or withholding tax filers.</p> <p><a href="https://www.michigan.gov/treasury/0,4679,7-121-1755_1963-522046--,00.html">https://www.michigan.gov/treasury/0,4679,7-121-1755_1963-522046--,00.html</a></p>
	Tax Foreclosure  (March 18, 2020)	<p><b>Governor Whitmer Signs Executive Order Extending Tax Foreclosure Deadline</b></p> <p>The tax foreclosure deadline from March 31, 2020, to May 29, 2020, or 30 days after the state of emergency declared in Executive Order 2020-4 is terminated, whichever comes first.</p> <p><a href="https://www.michigan.gov/whitmer/0,9309,7-387-90499-522129--,00.html">https://www.michigan.gov/whitmer/0,9309,7-387-90499-522129--,00.html</a></p>
<b>Minnesota</b>	Individual Income Tax Filing  (March 23, 2020)	<p><b>Response to COVID-19</b></p> <p>Minnesota is allowing additional time for making 2019 state individual income tax filings and payments to July 15, 2020, without any penalty and interest being applied. This includes estimated tax payments for individual income taxes due for the 2019 tax year.</p> <p>This grace period does not include estimated tax payments for individual income taxes due April 15, 2020, for the 2020 tax year.</p> <p><a href="https://www.revenue.state.mn.us/press-release/2020-03-23/additional-time-file-and-pay-minnesota-2019-individual-income-tax">https://www.revenue.state.mn.us/press-release/2020-03-23/additional-time-file-and-pay-minnesota-2019-individual-income-tax</a></p>



	<p>Sales Tax</p> <p>(March 16, 2020)</p>	<p><b>Sales Tax Payment Extension for Eligible Businesses</b></p> <p>30-day Sales and Use Tax grace period for businesses required to suspend or reduce services under Executive Order 20-04. This grace period for penalty and interest is only for monthly filers and only for the March 20 payment.</p> <p><a href="https://www.revenue.state.mn.us/sales-and-use-tax">https://www.revenue.state.mn.us/sales-and-use-tax</a></p>
	<p>Gambling Tax</p> <p>(March 19, 2020)</p>	<p><b>Gambling Tax Payment Extension</b></p> <p>30-day Lawful Gambling Tax extension upon request for payments due on Friday, March 20, if needed due to COVID-19.</p> <p>Businesses and nonprofit organizations with a monthly Lawful Gambling Tax payment that request an extension by March 27 will have until April 20 to make that payment.</p> <p><a href="https://www.revenue.state.mn.us/gambling-taxes">https://www.revenue.state.mn.us/gambling-taxes</a></p>
Mississippi	<p>Individual, Corporate Income Tax, and Withholding Tax</p> <p>(March 23, 2020)</p>	<p><b>Extensions for the COVID-19 Pandemic</b></p> <p>The deadline to file and pay the 2019 individual income tax and corporate income tax is extended until May 15, 2020. The first quarter 2020 estimated tax payment is also extended until May 15, 2020. Penalty and interest will not accrue on the extension period through May 15, 2020.</p> <p>Withholding tax payments for the month of April are extended until May 15, 2020.</p> <p><a href="https://www.dor.ms.gov/Pages/Extensions-for-the-COVID-%E2%80%93-19-Pandemic.aspx">https://www.dor.ms.gov/Pages/Extensions-for-the-COVID-%E2%80%93-19-Pandemic.aspx</a></p>
Missouri	<p>State Income Tax</p> <p>(March 21, 2020)</p>	<p><b>Missouri DOR Special Filing and Payment Relief to Taxpayers</b></p> <p>Income tax return and payment deadlines for individual and corporate income returns with a due date of April 15, 2020, are extended until July 15, 2020. This payment relief applies to all individual income tax returns, income tax returns filed by C Corporations, and income tax returns filed by trusts or estates.</p> <p>The Department of Revenue will automatically provide this relief, so filers do not need to take any additional steps to qualify. This relief for individuals and corporations will also include estimated tax payments for tax year 2020 that are due on April 15, 2020. Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. Individuals and corporations that file their return or request an extension of time to file by July 15, 2020, will automatically avoid interest and penalties on the tax paid by July 15.</p> <p><a href="https://governor.mo.gov/press-releases/archive/governor-parson-protects-missouris-most-vulnerable-citizens-and-workers">https://governor.mo.gov/press-releases/archive/governor-parson-protects-missouris-most-vulnerable-citizens-and-workers</a></p>

<b>Montana</b>  State Individual Income Tax  (March 20, 2020)		<b>Governor Bullock Extends Montana’s Tax Filing Deadline</b>  In line with the announcement from IRS, Montana state has mirrored the announcement to extend the income tax filing to July 15, 2020. The Montana Dept. of Revenue will be lenient in waiving penalties and interest associated with late tax payments. The deadline for those making estimated tax payments for the 1st quarter of 2020 has also been extended to July 15, 2020. The due date for the second quarter remains July 15 at this time. <a href="https://mtrevenue.gov/2020/03/20/2020-tax-deadline-extended/">https://mtrevenue.gov/2020/03/20/2020-tax-deadline-extended/</a>
<b>Nebraska</b>  Income Tax, and Estimated Payments  (March 23, 2020)		<b>Nebraska Mirrors IRS Tax Filing and Payment Deadline of July 15, 2020</b>  The State of Nebraska is providing the same income tax relief to taxpayers as the IRS by extending the filing and payment deadline for state income tax to July 15, 2020 as well as estimated payments that were originally due April 15, 2020. Nebraskans who are able to pay earlier are encouraged to do so. <a href="https://www.douglascounty-ne.gov/coronavirus-covid-19-information">https://www.douglascounty-ne.gov/coronavirus-covid-19-information</a>
<b>Nevada</b>  Various Taxes  (March 16, 2020)		<b>Nevada DOR’s Advice on Tax Payments</b>  Nevada Department of Revenue fully closed. All taxpayers are advised to file and pay their taxes through online portal, mail, or via drop box at the Taxation offices as all Taxation offices will be closed to the public until further notice. <a href="https://www.nevadatax.nv.gov/#">https://www.nevadatax.nv.gov/#</a>
<b>New Hampshire</b>		No tax guidance as of March 24, 2020. <a href="https://www.revenue.nh.gov/">https://www.revenue.nh.gov/</a>
<b>New Jersey</b>  Income Tax  (March 16, 2020)		<b>Bill to Extend the Deadline for Annual &amp; Gross Income Tax, CBT Tax Return Approved by Assembly</b>  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. <a href="https://www.njleg.state.nj.us/2020/Bills/A4000/3841_11.PDF">https://www.njleg.state.nj.us/2020/Bills/A4000/3841_11.PDF</a>
<b>New Mexico</b>  Income Tax  (March 20, 2020)		<b>TRD Has Allowed Extensions for Certain Tax Programs, for More Information</b>  New Mexico corporate and personal income tax returns and payments due between April 15, 2020, and July 15, 2020, may be submitted by July 15, 2020. <a href="http://www.tax.newmexico.gov/">http://www.tax.newmexico.gov/</a>
	Withholding Tax  (March 20, 2020)	<b>Withholding Tax Returns and Payments</b>  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. The state will waive any penalties for withholding taxes not remitted during the grace period. However, under state law, interest will accrue from the original due date. <a href="http://www.tax.newmexico.gov/uploads/PressRelease/e19f5d4c8b014c6d870f8073d673341b/FOR_IMMEDIATE_RELEASE.pdf">http://www.tax.newmexico.gov/uploads/PressRelease/e19f5d4c8b014c6d870f8073d673341b/FOR_IMMEDIATE_RELEASE.pdf</a>

<b>New York</b>	Income Tax  (March 22, 2020)	<b>Tax Department Response to Novel Coronavirus (COVID-19)</b>  NY State has not extended the deadline to file personal income tax and other tax returns as of March 22, 2020. <a href="https://www.tax.ny.gov/press/alerts/nys-tax-response-to-covid-19.htm">https://www.tax.ny.gov/press/alerts/nys-tax-response-to-covid-19.htm</a>
<b>New York City</b>	Excise Tax  (March 19, 2020)	<b>New York City Business Tax Filing Extensions and the COVID-19 Outbreak</b>  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) <a href="https://www1.nyc.gov/assets/finance/downloads/pdf/fm/2020/fm-20-2.pdf">https://www1.nyc.gov/assets/finance/downloads/pdf/fm/2020/fm-20-2.pdf</a>
<b>North Carolina</b>	Income Tax  (March 17, 2020)	<b>Department of Revenue Provides Special Penalty Relief</b>  Penalty waiver for those affected by COVID-19 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, provided the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020. (Important Notice: Department of Revenue Provides Penalty Relief to Persons Affected by Novel Coronavirus Disease, North Carolina Department of Revenue, March 17, 2020). North Carolina will not impose a failure to pay penalty on income tax liability due April 15 if taxpayers pay by July 15. State law prevents the waiver of interest, including interest for the underpayment of estimated tax. <a href="https://files.nc.gov/ncdor/documents/files/Important-Notice-COVID-2-final.pdf">https://files.nc.gov/ncdor/documents/files/Important-Notice-COVID-2-final.pdf</a>
<b>North Dakota</b>	Income Tax  (March 21, 2020)	<b>Tax Commissioner Advises Taxpayers on 2020 Income Tax Season</b>  Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest. <a href="https://www.nd.gov/tax/news/381/">https://www.nd.gov/tax/news/381/</a>
<b>Ohio</b>	Income Tax  (March 20, 2020)	<b>Ohio State Income Tax Deadline Update due to COVID-19</b>  Ohio has not announced a change to its state income tax filing and state deadline. <a href="https://www.hbkcpa.com/ohio-state-income-tax-deadline-update-due-to-covid-19/">https://www.hbkcpa.com/ohio-state-income-tax-deadline-update-due-to-covid-19/</a>
<b>Oklahoma</b>	Income Tax  (March 20, 2020)	<b>Oklahoma State COVID-19 Information and Updates</b>  Taxpayers now have until July 15, 2020 to file and pay their 2019 Oklahoma income tax return. <a href="https://www.ok.gov/tax/COVID-19%20Information%20and%20Updates.html">https://www.ok.gov/tax/COVID-19 Information and Updates.html</a>
<b>Oregon</b>		<b>Oregon Tax Guidance</b>  No tax guidance as of 03/23/2020, Oregon Dept. of Revenue to decide on Wednesday (03/24/2020). <a href="https://www.oregonlive.com/business/2020/03/are-oregon-taxes-due-on-april-15-state-still-undecided-whether-to-follow-irs-deadline-extension.html">https://www.oregonlive.com/business/2020/03/are-oregon-taxes-due-on-april-15-state-still-undecided-whether-to-follow-irs-deadline-extension.html</a>

<b>Pennsylvania</b>	Income Tax  (March 22, 2020)	<b>Alert Details on Corona Virus</b>  2019 Pennsylvania personal income tax returns is extended to July 15, 2020. The Dept. of Revenue will also wave penalties and interest on 2019 personal income tax payments through the new deadline. This extension also applies to both 2019 tax returns and payments, and estimated payments for the first and second quarters of 2020. <a href="https://www.oa.pa.gov/Pages/AlertDetails.aspx">https://www.oa.pa.gov/Pages/AlertDetails.aspx</a>
<b>Rhode Island</b>	Income Tax  (March 20, 2020)	<b>Information and Updates Related to COVID-19's Effects on Taxation</b>  Division of Taxation will mirror the federal extensions and is awaiting the issuance of written guidance from the Internal Revenue Service. The Division of Taxation will post further guidance. <a href="http://www.tax.ri.gov/COVID/">http://www.tax.ri.gov/COVID/</a>
<b>South Carolina</b>	Individual Income Tax, Sales and Use Tax, Corporate Income Tax, Withholding Tax, etc.  (March 17, 2020)	<b>South Carolina Responds to the COVID-19 Virus</b>  Tax returns and payments due April 1-June 1 will now be due June 1, 2020. Penalty and interest will not be charged if payment is made by June 1. This includes South Carolina Individual Income Taxes, Corporate Income Taxes, Sales and Use Tax, Admissions Tax, Withholding Tax, and other taxes administered by the SCDOR. <a href="https://dor.sc.gov/emergencies">https://dor.sc.gov/emergencies</a>
<b>South Dakota</b>		No tax guidance as of March 24, 2020.
<b>Tennessee</b>	Various Taxes  (March 20, 2020)	<b>Tennessee Department of Revenue COVID-19 Updates</b>  With health and safety in mind in response to COVID-19, the Tennessee Department of Revenue is not currently receiving walk-in customers at our regional and downtown offices March 20, 2020 through April 12, 2020. This includes the Motor Carrier office at 44 Vantage Way in Nashville. <a href="https://www.tn.gov/revenue/news---events/hot-topics-main/hot-topics/departments-of-revenue-covid-19-updates-.html">https://www.tn.gov/revenue/news---events/hot-topics-main/hot-topics/departments-of-revenue-covid-19-updates-.html</a>
<b>Texas</b>	Sales Tax  (March 17, 2020)	<b>Texas Comptroller Glenn Hegar Issues Statement on Sales Tax Deadlines and Coronavirus Pandemic</b>  No guidance issued yet, but Texas Comptroller Glenn Hegar reminds businesses to use the agency's online tools for tax filing and payment. Monthly filers whose taxes are collected in February must be remitted to the agency by March 20. <a href="https://comptroller.texas.gov/about/media-center/news/2020/200317-sales-tax-virus.php">https://comptroller.texas.gov/about/media-center/news/2020/200317-sales-tax-virus.php</a>
<b>Utah</b>	Income Tax  (March 16, 2020)	<b>Utah State Tax Commission Updates to Tax Filing Deadlines</b>  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. <a href="https://tax.utah.gov/commission/releases/2020-03-16-release.pdf">https://tax.utah.gov/commission/releases/2020-03-16-release.pdf</a>
<b>Vermont</b>		No tax guidance as of March 24, 2020.

<p><b>Virginia</b></p>	<p>State Sales Tax</p> <p>(March 23, 2020)</p>	<p><b>Governor Northam Announces Additional Actions to Address COVID-19 - Support for Impacted Businesses</b></p> <p>Businesses impacted by coronavirus can request to defer the payment of state sales tax due March 20, 2020, for 30 days. When granted, businesses will be able to file no later than April 20, 2020 with a waiver of any penalties.</p> <p><a href="https://www.tax.virginia.gov/news/coronavirus-updates">https://www.tax.virginia.gov/news/coronavirus-updates</a></p>
	<p>Income Tax</p> <p>(March 23, 2020)</p>	<p>Any income tax payments due during the time period of April 1, 2020, to June 1, 2020, will now be due on June 1, 2020. This includes individual and corporate income taxes paid to Virginia Tax All income tax filing deadlines remain the same, including the May 1, 2020 individual income tax filing due date.</p> <p>Late payment penalties will not be charged if payments are made by June 1, 2020. However, interest will still accrue, so if you can pay by the original filing due date, you should.</p> <p><a href="https://www.tax.virginia.gov/news/coronavirus-updates">https://www.tax.virginia.gov/news/coronavirus-updates</a></p>
<p><b>Washington</b></p>	<p>Business and Occupation Tax, Real Estate Excise Tax Assessments, Leasehold Excise tax, Forest Tax, and Other Taxes</p> <p>(March 18, 2020)</p>	<p><b>Business Relief During COVID-19 Pandemic</b></p> <p>Upon request, the Department will provide extensions for filing and paying tax returns (even if the request is after the due date). This only applies to returns that are due and not already paid during the state of emergency (Feb. 29, 2020, through the end of the state of emergency, yet to be determined).</p> <ul style="list-style-type: none"> <li>• 60 days for monthly returns (this applies to the February 2020 and March 2020 returns at this time)</li> <li>• 30 days for the Q1/2020 return</li> </ul> <p><a href="https://dor.wa.gov/about/business-relief-during-covid-19-pandemic">https://dor.wa.gov/about/business-relief-during-covid-19-pandemic</a></p>
<p><b>Washington: City of Seattle</b></p>	<p>B&amp;O Tax</p> <p>(March 10, 2020)</p>	<p><b>Department of Finance and Administrative Services Defers Business and Occupation Tax Collections</b></p> <p>Effective immediately, the Department of Finance and Administrative Services (FAS) will defer business and occupation (B&amp;O) tax collections for eligible business owners, allowing small business owners increased flexibility during a period of financial duress caused by the COVID19 outbreak. Eligible businesses include those that have annual taxable income of \$5 million or less and currently pay City taxes on a quarterly basis. These businesses will have until late 2020 to pay their B&amp;O under this plan. The City estimates that 20,000 businesses could be eligible for this, based on B&amp;O reporting.</p> <p><a href="https://durkan.seattle.gov/2020/03/following-outreach-to-small-business-owners-mayor-durkan-announces-initial-recovery-package-to-ease-financial-impacts-of-covid-19-outbreak/">https://durkan.seattle.gov/2020/03/following-outreach-to-small-business-owners-mayor-durkan-announces-initial-recovery-package-to-ease-financial-impacts-of-covid-19-outbreak/</a></p>
<p><b>West Virginia</b></p>	<p>Income Tax</p> <p>(March 23, 2020)</p>	<p><b>Coronavirus 2019 (COVID 19) Response</b></p> <p>The West Virginia State Tax Department will consider requests for an extension in the ordinary manner in which they are usually reviewed each tax year. At this time, the State Tax Department cannot offer an extension to pay taxes without accrual of interest and penalties.</p> <p><a href="https://tax.wv.gov/Individuals/Pages/Covid19Response.aspx">https://tax.wv.gov/Individuals/Pages/Covid19Response.aspx</a></p>

Wisconsin	Income Tax  (March 21, 2020)	<p><b>Like the IRS, Wisconsin Extends Tax Filing Deadline to July 15</b></p> <p>Income Tax Payment and return due dates are automatically extended to July 15, 2020. Wisconsin law will automatically extend time and waive interest and penalties for taxpayers due to a presidentially declared disaster.</p> <ul style="list-style-type: none"> <li>• Tax filers do not have to file any extension forms to be eligible for this new due date.</li> <li>• There is no limit on the amount of payment to be postponed, and there are no income exclusions.</li> <li>• This applies to individuals, trusts, estates, partnerships, associations, companies or corporations.</li> <li>• This relief is solely for income tax payments, estimated income tax payments and returns due April 15, 2020.</li> <li>• There will be no interest or penalty for the period of April 15, 2020 to July 15, 2020.</li> <li>• Interest, penalties, and underpayment interest for failure to make quarterly estimated tax payments with respect to such postponed federal income tax filings and payments will begin to accrue on July 16, 2020.</li> </ul> <p><a href="https://www.revenue.wi.gov/Pages/News/2020/Tax-Deadline-Extended.pdf">https://www.revenue.wi.gov/Pages/News/2020/Tax-Deadline-Extended.pdf</a></p>
Wyoming		No tax guidance as of March 24, 2020.

**We'd love to help.**

We will continuously update you regarding evolving news surrounding legislative and administrative issuances dedicated to relieve the general public of the effects of COVID-19. Stay tuned with the advisory bulletin. For immediate clarifications, please contact us at [taxteam@scrubbed.net](mailto:taxteam@scrubbed.net) or discuss it with your Scrubbed professional.

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