



State Tax Filing Guidance for Coronavirus Pandemic

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U.S. states are providing tax filing and payment due date relief for individuals and businesses. The AICPA has compiled the [below](#) latest developments on state tax filings related to coronavirus. This document contains the first few pages as a summary in reverse chronological order, starting with the furthest revised original due date of state filing relief to the soonest date order. The next part of the chart details each state or jurisdiction’s guidance on tax filing and payment relief in alphabetical order by state. The final part covers federal updates, [AICPA tax policy and advocacy efforts and resources](#), and other state tax resources. We plan to update the information daily while the states are issuing guidance. Because the state tax authorities are often updating their information, it is best to confirm with each [state’s department of revenue website](#) for the most updated information.

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
Summary of States Filing Relief		<p>State filing relief/revised due dates in response to Coronavirus -</p> <p>July 31 – IA – extension of filing and payment for returns that are due 3/19-7/31 – individual, composite, fiduciary, corporation, franchise tax, partnership, S corp, credit union. No late filing or underpayment penalties. Interest starting 8/1/20. Relief does not apply to estimated taxes.</p> <p>July 15 – AL - July 15 – filing and payment extended from April 15 for all taxpayers, including individuals, trusts and estates, corporations, and other non-corporate tax filers. Other taxes included in the deadline extension are corporate income tax, the financial institution excise tax, and the business privilege tax. Waives interest and penalties.</p> <p>July 15 – AZ – extension of filing and payment, for individual, corporate, and fiduciary tax returns, waive late filing and late payment penalties.</p> <p>July 15 - CA – extension to filing and payment (including second and first quarter estimated payments), LLC taxes and fees, non-wage withholding payments), waive interest and penalties, for individuals and businesses.</p> <p>July 15 – CO - extend state income tax <i>payment</i> deadlines for all Colorado individuals and business taxpayers normally due April 15. Temporarily suspend deadline for April and June estimated tax payments for 2020 taxable year pay by July 15.</p> <p>July 15 - DC - filing and payment of individual and fiduciary income tax returns, partnership tax returns, and franchise tax returns is extended to July 15, 2020.</p> <p>July 15 – IN - July – individual and corporate tax returns - filing and payment extended from April 15 and April 20. Those originally due May 15 are due August 17, 2020. It</p>	<p>Proposed tax related Coronavirus legislation –</p> <p>DC NJ – automatically extends time to file gross income tax or corporation business tax return if federal government extends filing or payment due date for federal returns.</p>

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		<p>includes estimate payments due April 15 are now due July 15. All other tax return filings and payments remain unchanged.</p> <p>July 15 – LA - filing and payment extension relief for income and franchise tax returns and payments due on April 15 and May 15, 2020 are extended to July 15. No penalties or interest assessed if return and payment are submitted by July 15. For fiscal year filers with an income tax or franchise tax return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date. An extension period shall 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. Interest and penalties shall accrue beginning on July 16, 2020, on the outstanding balance of tax due. Estimated payments are not covered in the relief. According to the LDR, the first and second quarterly declaration payments remain due on April 15 and June 15, respectively.</p> <p>July 15 – MD – filing and payment extension for individuals, corporate, pass through entity, and fiduciary taxpayers income taxes – waive interest and penalty for late payments made by July 15. Fiscal and calendar year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 filing and payment extension. The due date for March quarterly estimated payments is extended to July 15, 2020. The extension for filing of returns and payment of income tax owed also extends the statute of limitations for filing a claim for refund of income tax. The extension for filing returns and payment of income tax does not affect the filing of estate tax returns or the payment of estate tax.</p> <p>July 15 – MN - filing and payment of the 2019 Minnesota Individual Income Tax without any penalty and interest. This does relief not include estimated taxes for 2020 due April 15, 2020, but it does include 2019 estimated taxes and extension tax payments for the 2019 tax year. Minnesota corporate franchise tax payments are due April 15, 2020 and that 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. Minnesota partnership, fiduciary, and S corporation income tax payments remain April 15, 2020, but if they extend federal, it is</p>	

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		<p>automatic extension for Minnesota. May request reasonable cause relief from other late-file and late-pay penalties and interest after notified of a penalty</p> <p>July 15 – MO - filing and payment for individuals and corporations and trusts or estates income tax returns – automatic relief. April 15 estimated tax payments for individuals and corporations relief to July 15. Penalties and interest relief if pay and file return or request extension by July 15. Penalties and interest will begin to accrue on any remaining unpaid balances as of 7/16/20.</p> <p>July 15 – MT - extended filing and payment for individual income taxpayers to July 15, lenient in waiving penalties and interest associated with late tax payments, estimated tax payments for the first quarter extended to July 15. The due date for the second quarter remains July 15 at this time.</p> <p>July 15 – NC - filing and payment for individual, corporate, and franchise taxes extended from April 15, waive penalties as long as file and pay tax by July 15. No interest relief – unless state law is changed. These changes do not apply to trust taxes, such as sales and use or withholding taxes.</p> <p>July 15 - NM – extend filing and payment for personal and corporate income tax returns and payments due between April 15 and July 15 and withholding tax returns and payments due between March 25 and July 25 may be submitted without penalty by July 25, 2020. Waive late-filing and late-payment penalties. Not waive interest.</p> <p>July 15 – OK - July 15 – extend filing and payment of income tax return due April 15 - including first quarter 2020 estimated tax payments.</p> <p>July 15 – PA filing and payment extended for personal income tax returns – waive penalties and interest on 2019 personal income tax payments through the new deadline of 7/15/20 – applies to both final 2019 tax returns and payments and estimated payments for the first <i>and second</i> quarters of 2020. Processing delays on paper filed returns. Philadelphia – July 15 - filing and payments until July 15, 2020 for businesses for the <u>Business Income and Receipts Tax</u> and the <u>Net Profits Tax</u>. This policy includes estimated payments.</p>	

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		<p>July 15 – SC – return filing and payment – waive interest and penalties - individual income taxes and corporate income taxes.</p> <p>June 15 – CT - business returns – passthrough, UBIT, Corp – file and payment extended. (Individuals – will follow IRS file and payment.)</p> <p>June 1 – VA – extend due date for VA income tax <i>payments</i> – penalty waiver if full amount paid by June 1 or late payment penalties accrue from original date due – for individual, corporate, and fiduciary income taxes and any estimated income tax payments required in this period. Interest continues to accrue from the original due date. Filing deadlines remain same.</p> <p>May 15 – MS - filing and payment relief for 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. Withholding tax payments for the month of April are extended until May 15, 2020. The extension does not apply to sales tax, use tax, or any other tax types. The Department will consider an extension of time to file and pay on a case-by-case basis.</p> <p>May 15 - WA – extend annual return 30 days <i>on request</i>, waive penalties.</p> <p>April 30 – OR - Individuals - follow IRS, waive interest and penalties if good faith estimate on first quarter CAT payment due April 30.</p> <p>April 25 - NYC – waive penalties for late filing, late payment, and underpayment penalties for business and excise taxes originally due between 3/16/20 and 4/25/20 – can <i>request</i> waiver of penalties on late filed extension or return or separate request. Interest is not waived – from the original due date.</p> <p>April 15 – NH - no change in deadlines for business tax, interest and dividends tax, meals and rentals tax. If paid in full by April 15, can automatically extend 7 months NH business tax and dividends tax return.)</p>	

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		<p>April 15 – Puerto Rico - passthroughs – extend filing and payment and estimated tax originally due March 15.</p>	
Alabama	<p>Governor Press Release (3/23/20)</p> <p>ADOR Press Release (3/20/20) on waiving state sales tax late payment penalties for state small retail businesses and waiving lodging tax late payment penalties:</p> <p>Prior ADOR Press Release (3/19/20):</p> <p>(July 15 – filing and payment extended from April 15 for all taxpayers, including individuals, trusts and estates, corporations, and other non-corporate tax filers. Other taxes included in the deadline extension are corporate income tax, the financial institution excise tax, and the business privilege tax. Waives interest and penalties.)</p>	<p>Governor Press Release (3/23/20)</p> <p>“Governor Ivey Delays State Tax Filings Governor Kay Ivey and the Alabama Department of Revenue announced today that the state income tax filing due date is extended from April 15, 2020, to July 15, 2020.</p> <p>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>“This morning, I signed a supplemental State of Emergency order to allow the Alabama Department of Revenue to extend state filings until July 15, 2020,” said Governor Ivey. “It is imperative we reduce the burden upon Alabamians and get folks back on their feet financially. The safety and wellbeing of Alabamians is the paramount priority as we do everything within our power to mitigate the spread of the Coronavirus.”</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).</p> <p>Taxpayers do not need to file any additional forms or call the Alabama Department of Revenue 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. “Even considering the extended filing deadline, we urge taxpayers who are owed refunds to file as soon as possible and file electronically,” said Revenue Commissioner Vernon Barnett. “Filing electronically with direct deposit is the quickest way to get refunds. Although the Department is practicing prudent working conditions with our staff during this period, we will continue with mission-critical operations to support Alabama’s citizens. We ask for your support, understanding and patience.”</p>	<p>3/12/20 – Commissioner ADOR told ASCPA - Alabama would couple the decision of IRS. ADOR will publish a press release soon after IRS so at this point, we all await the decision of the federal government.</p> <p>Alabama residents affected by floods in February have until April 30 to file their state taxes. The Alabama Department of Revenue also will grant affected taxpayers penalty relief during the extension period.</p> <p>Alabama DOR website (3/17/20): “The Alabama Department of Revenue is monitoring developments pertaining to the Coronavirus (COVID-19) and is following guidance from federal and state officials. We understand you may have some concerns and uncertainty pertaining to COVID-19 and the Department is committed to being responsive to your needs. The Department is encouraging all taxpayers to conduct their business with us through our online services. Take advantage of our website for information and answers to your questions; use My Alabama Taxes (MAT) to file and pay taxes; or call 334-242-1170 to receive additional assistance.</p> <p>Out of an abundance of caution for your health and wellbeing, as well as our employees, we are asking taxpayers to limit in-person visits to the taxpayer service centers at this time. If you must make a payment in person, these payments can be made at one of our nine Taxpayer Service Centers. All other assistance will be provided remotely via phone or email. Click here for Taxpayer Service Center locations and contact information.</p> <p>The Alabama Department of Revenue extended the March 2020 deadline for motor vehicle registration, renewal, and payment due to COVID-19; penalties will not be assessed until April 16, 2020.</p> <p>COVID-19 Related Relief for Taxpayers On March 13, 2020, Governor Ivey declared a state of emergency in response to COVID-19, thereby allowing the Department more flexibility in working with impacted</p>

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		<p>The Department will continue to monitor issues related to the COVID-19 virus, and updated information will be posted on the Department’s website Coronavirus page. <u>Third Supplemental COVID-19 State of Emergency Proclamation</u> <u>Commissioner’s Executive Order pertaining to deadline extensions</u> <u>Commissioner’s Executive Order pertaining to composite returns”</u></p> <p>ADOR <u>Press Release</u> (3/20/20) on waiving state sales tax late payment penalties for state small retail businesses and waiving lodging tax late payment penalties:</p> <p>“Effective immediately, the Department of Revenue is waiving state sales tax late payment penalties both for <u>small retail businesses</u>, whose monthly retail sales during the previous calendar year averaged \$62,500 or less, and <u>taxpayers currently registered with the Department as engaging in NAICS Sector 72 business activities</u>, which includes restaurants. The Department is also waiving state late payment penalties for <u>lodgings taxes</u>. The relief applies to state sales and lodgings taxpayers who are unable to timely pay their February, March, and April 2020 sales and lodgings tax liabilities. This relief does not waive or extend normal filing requirements. Instead, these taxpayers may file their monthly sales and lodgings tax returns for the February, March, and April 2020 reporting periods without paying the state sales and lodgings tax reported as due. Late payment penalties will be waived for these taxpayers through June 1, 2020. <i>Please note, this relief applies only to state sales and lodgings tax liabilities.</i></p> <p>Businesses included in NAICS Sector 72 are those preparing meals, snacks, and beverages for immediate consumption. A complete list of the business activities that fall within this sector can be viewed at <u>NAICS Sector 72 – Accommodation and Food Services</u>.</p> <p>After the expiration of this temporary waiver, the Department will work with taxpayers who elected to utilize the waiver program to development workable payment plans that will allow taxpayers to pay outstanding liabilities for February, March, and April 2020, while navigating any other impacts of the coronavirus on their businesses.</p>	<p>taxpayers. To date, the Department has issued the following taxpayer relief orders:</p> <ul style="list-style-type: none"> • <u>Temporary Suspension of International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) Requirements</u> • <u>March 2020 Motor Vehicle Registrations and Property Tax Payments and Penalties Extension</u> • <u>Late Payment Penalties Waived for Small Retail Businesses Sales Tax Liabilities (UPDATED MARCH 18 AT 1:41 P.M.)</u> <p>It is expected that the IRS will soon announce extensions of deadlines for filing federal income tax returns. The Department plans to mirror these return filing extensions as appropriate and enter corresponding taxpayer relief orders. Please monitor the Department’s <u>Newsroom</u> for updates.</p> <p>Other assistance may be available on a case-by-case basis to individuals and businesses that cannot file their tax returns on time due to the COVID-19 outbreak by contacting the Department at the numbers below.</p> <p>Helpful Contact Information:</p> <ul style="list-style-type: none"> • Individual Income Tax: 334-353-0602 • Corporate Income Tax: 334-242-1200 • Pass-through Entities: 334-242-1033 • Sales and Use Tax: 334-242-1490 • Business Privilege Tax: 334-353-7923 • Withholding Tax: 334-242-1300”

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		<p>This relief is automatic for small retailers and Sector 72 businesses who file their February, March, and April 2020 state sales tax returns. Similar sales tax relief may be available on a case-by-case basis to other businesses significantly impacted by the coronavirus (COVID-19) and the preventative measures being taken to limit its spread in Alabama. These taxpayers may contact the Department’s Sales and Use Division at 334-242-1490 to request relief.</p> <p>FAQs</p> <ol style="list-style-type: none"> 1. <i>Do I still need to file a return?</i> Yes. 2. <i>Does this relief apply to all state taxes?</i> No, it only applies to state sales and lodgings taxes. 3. <i>Does this relief apply to local (municipal and county) sales and lodgings taxes?</i> No, this relief only applies to state sales and lodgings taxes. Please contact non-state administered localities directly to see if they are offering similar relief. Contact for non-state administered localities is available here. Requests for relief for state-administered localities will be reviewed individually and can be submitted to localtaxunit@revenue.alabama.gov. 4. <i>Does this relief apply to interest?</i> No. <p>Other Potential Relief for Taxpayers</p> <p><u>Income Tax</u>: It is expected that the IRS will soon announce extensions of deadlines for filing federal income tax returns. The Department plans to mirror these return filing extensions as appropriate and enter corresponding taxpayer relief orders. Please monitor the Department’s Newsroom for updates.</p> <p><i>Other assistance</i> may be available on a case-by-case basis to individuals and businesses that cannot file their tax returns on time due to the COVID-19 outbreak by contacting the Department at the numbers below.</p> <p>Helpful Contact Information:</p> <ul style="list-style-type: none"> • Individual Income Tax: 334-353-0602 • Corporate Income Tax: 334-242-1200 • Pass-through Entities: 334-242-1033 • Sales and Use Tax: 334-242-1490 • Business Privilege Tax: 334-353-7923 • Withholding Tax: 334-242-1300” <p><u>Prior ADOR Press Release (3/19/20)</u>:</p>	

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		<p><u>Late Payment Penalties Waived for Small Retail Businesses Sales Tax Liabilities</u> ADOR will waive late payment penalties for payments made by June 1 of state sales tax liability of February, March, and April 2020 payments if small retail business with monthly retail sales during the previous calendar year averaged \$62,500 or less and unable to pay the Feb., Mar., and April 2020 state sales tax liability.</p>	
Alaska			<p>Joint letter to Governor from two representatives that accounting treated as an essential service. (3/21/20)</p> <p>Mayor of Anchorage MUNICIPALITY OF ANCHORAGE PROCLAMATION OF EMERGENCY “HUNKER DOWN” ORDER E0-03 – exemption as an essential service: “x. Professional services, such as legal or accounting services, when necessary to assist in compliance with legally mandated activities;” (3/20/20)</p>
Arizona	<p>News Release on filing and payment deadline to 7/15 (3/20/20)</p> <p>(July 15 – AZ – extend filing and payment to 7/15, individual, corporate, and fiduciary tax returns, waive late filing and late payment penalties)</p>	<p>News Release on filing and payment deadline to 7/15 (3/20/20) “ADOR Extends Income Tax Deadline to July 15, 2020 The Arizona Department of Revenue (ADOR) has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020 following direction today by Governor Doug Ducey. This is consistent with Treasury Secretary Steve Mnuchin’s announcement that the Internal Revenue Service (IRS) has moved the deadline for 2019 federal tax returns to July 15, 2020. The announcement by ADOR includes individual, corporate and fiduciary tax returns. The new deadline means taxpayers filing state tax returns or submitting payments after the previous April 15 deadline will not be assessed late filing or late payment penalties. Taxpayers anticipating they will need more time beyond the new July 15 deadline to file state income taxes should consider filing for an extension by submitting Arizona Form 204 by July 15. Taxpayers do not need to submit Arizona Form 204 if they have already received a federal extension from the IRS. Individuals should ensure to file accurate tax returns. Here are some key tips:</p> <ul style="list-style-type: none"> • E-file. Electronic filing is more accurate, secure and faster. 	

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		<ul style="list-style-type: none"> • Ensure all the necessary lines and forms are filled out correctly. Avoid math errors or miscalculations. • Don't misspell names or use two different names. • Make sure key information like tax ID number, Social Security number, routing number or account number are correct in all the appropriate boxes. • If filing a paper return, use black ink and print on white paper. • Do not staple or attach anything to paper returns. • Don't forget to sign and date the return. <p>The Department of Revenue encourages taxpayers to file electronically, as e-filing is more efficient, more secure and refunds are processed faster than refunds from paper tax returns.” (3/20/20)</p>	
Arkansas			<p>News Release (3/16/20) “Majority of Revenue Office Services May Be Completed Online LITTLE ROCK, Arkansas (March 16, 2020) – As Arkansans consider Revenue Office-related business, the Arkansas Department of Finance and Administration (DFA) offers the majority of Revenue Office-related services online at mydmv.arkansas.gov. From registering a vehicle to ordering a replacement driver’s license, there are numerous tasks that may be completed from home. “A key priority at DFA over the last few years has been making as many of our services as possible available online,” said DFA Secretary Larry Walther. “I encourage Arkansans to explore these online resources as many of the trips being made to the Revenue Office may not be required.” The online Revenue Office-related services include:</p> <ul style="list-style-type: none"> • Pre-registering a new vehicle • Renewing a vehicle registration • Transferring vehicle ownership • Ordering a personalized license plate • Ordering a duplicate/replacement driver’s license • Estimating vehicle sales tax due • Registering and paying sales tax • Paying outstanding balances • Duplicating vehicle registration • Checking title status • International Registration Plan – Online Registration • CDL – Submitting Medical Certification

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			<ul style="list-style-type: none"> • Changing notification address • Requesting driver records • Updating renewal notice preference – Email or Text • Ordering a Driver’s License clearance letter • Paying reinstatement fees <p>Additional DFA services that are available online include filing a tax return, checking the status of a refund, making child support payments , registering and paying business taxes via the Arkansas Taxpayer Access Point (ATAP). DFA’s website may be found at www.dfa.arkansas.gov.”</p>
California	<p>FTB Press Release (3/18/20)</p> <p>Executive Order (3/12/20), PRIOR Press release (3/12/20),</p> <p>PRIOR FTB News release (3/13/20)</p> <p>PRIOR FTB FAQs (3/17/20):</p> <p>CA payroll taxes - EDD website (3/20)</p> <p>San Francisco news release (3/11/20)</p> <p>(July 15 – extension of filing and payment (including first and second quarter estimated payments, LLC taxes and fees, non-wage withholding payments), waive interest and penalty, for individuals and businesses)</p>	<p>FTB Press Release (3/18/20)</p> <p>California has pushed its tax filing and payment <u>deadline to July 15</u>, waive interest and late filing and late payment penalties.</p> <p>“The Franchise Tax Board (FTB) today announced updated special tax relief for all California taxpayers due to the COVID-19 pandemic.</p> <p>FTB is postponing until July 15 the filing and payment deadlines for all individuals and business entities for:</p> <ul style="list-style-type: none"> • 2019 tax returns • 2019 tax return payments • 2020 1st and 2nd quarter estimate payments • 2020 LLC taxes and fees • 2020 Non-wage withholding payments <p>“The COVID-19 pandemic is disrupting life for people and businesses statewide,” said State Controller Betty T. Yee, who serves as chair of FTB. “We are further extending tax filing deadlines for all Californians to July 15. Hopefully, this small measure of relief will help allow people to focus on their health and safety during these challenging times.”</p> <p>To give taxpayers a deadline consistent with that of the Internal Revenue Service (IRS) without the federal dollar limitations, FTB is following the federal relief described in Notice 2020-17. Since California conforms to the underlying code sections that grant tax postponements for emergencies, FTB is extending the relief to all California taxpayers. Taxpayers do not need to claim any special treatment or call FTB to qualify for this relief.</p>	<p>Accounting deemed essential services in the state. (3/22/20)</p> <p>CDTFA COVID-19 State of Emergency Webpage: (3/17/20)</p> <p>“COVID-19 State of Emergency</p> <p>On March 12, 2020, Governor Newsom issued an Executive Order in response to the COVID-19 State of Emergency. Pursuant to this Executive Order, through May 11th, the CDTFA has the authority to assist individuals and businesses impacted by complying with a state or local public health official’s imposition or recommendation of social distancing measures related to COVID-19. This assistance includes granting extensions for filing returns and making payments, relief from interest and penalties, and filing a claim for refund. Taxpayers may request assistance by contacting the CDTFA. Requests for relief of interest or penalties or requesting an extension for filing a return may be made through our online services. Taxpayers may also request assistance in writing by sending a letter to the address below or contacting us via email. We are also available to answer questions and provide assistance for taxpayers that call our Customer Service Center at 800-400-7115. This includes assistance if you are unable to make a timely tax payment.</p> <p>California Department of Tax and Fee Administration Return Analysis Unit, MIC 35 PO Box 942879 Sacramento, CA 94279-0035” (3/17/20)</p> <p>Regarding (2), the CDTFA’s emergency tax or fee relief is available for business owners and feepayers directly</p>

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		<p>In line with Governor Newsom’s March 12 Executive Order, FTB previously extended the due dates for filing and payment last week for affected taxpayers until June 15, with the qualification that the deadlines may be extended further if the IRS grants a longer relief period, as it did yesterday. This announcement supersedes last week’s announcement.</p> <p>For more details regarding FTB COVID-19 tax relief, please see our website at ftb.ca.gov and search COVID-19. If possible, taxpayers should continue to file tax returns on time to get their refunds timely, including claiming the Earned Income Tax Credit and Young Child Tax Credit. During this public health emergency, FTB continues to process tax returns, issue refunds, and provide phone and live chat service to taxpayers needing assistance.”</p> <p>PRIOR FTB News Release (3/13/2020)</p> <p>PRIOR FTB FAQs (3/17/20)</p> <p>CA payroll taxes (March 2020 EDD website) – “Employers statewide directly affected by the new coronavirus (COVID-19) may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. This extension may be granted under Section 1111.5 of the California Unemployment Insurance Code (CUIC). A written request for extension must be received within 60 days from the original delinquent date of the payment or return.”</p> <p>San Francisco Mayor announced that small businesses may be able to defer some business taxes: Defer “Business Taxes for Small Businesses</p> <p>In order to provide immediate cash-flow assistance to small businesses, Mayor Breed will be working with Treasurer Cisneros to notify small businesses that the next round of quarterly businesses taxes can be deferred. Businesses are required to pre-pay their first quarter business taxes for current tax year by April 30th. This announcement will allow businesses to not pre-pay, deferring payment due to February 2021. No interest payments, fees, or fines will accrue as a result of the deferral. This benefit will be offered to business with up</p>	<p>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.</p> <p>CDTFA Update: (3/19/20) “All California Department of Tax and Fee Administration’s (CDTFA) in-person classes across the state have been postponed and will be rescheduled at a later date to ensure the health and safety of CDTFA’s customers and team members and to support social distancing safety measures as a result of COVID-19.”</p> <p>CALCPA in contact with FTB and our other state tax agencies and are awaiting more specifics.</p> <p>https://www.cdtfa.ca.gov/services/covid19.htm</p> <p>California Department of Public Health website on coronavirus</p>

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		<p>to \$10 million in gross receipts, benefiting approximately 8,050 businesses with an average \$5,400 tax payment deferral each.”</p> <p>The San Francisco deadline for prepayment of first quarter tax filings for businesses with up to \$10 million in gross receipts would be delayed from April to next February 2021. The move would help more than 8,000 businesses with an average \$5,400 tax payment. San Francisco business license fees will be also deferred for three months.</p>	
Colorado	<p>Governor Executive Order 2020-010 extending income tax payment deadlines (3/20/20)</p> <p>(July 15 – extend state income tax <i>payment</i> deadlines for all Colorado individuals and business taxpayers normally due April 15. Temporarily suspend deadline for April and June estimated tax payments for 2020 taxable year pay by July 15.)</p> <p>(Coordinate with local governments to extend tax payment deadlines for property, sales and use taxes and take whatever action they need to let them waive penalties and fees.)</p>	<p>Governor Executive Order 2020-010 extending income tax payment deadlines (3/20/20)</p> <p>“Ordering the Suspension of Statute to Extend the Income Tax Payment Deadlines Due to the COVID-19 Disaster Emergency</p> <p>“Pursuant to the authority vested in the Governor of the State of Colorado and, in particular, pursuant to Article IV, Section 2 of the Colorado Constitution and the relevant portions of the Colorado Disaster Emergency Act, C.R.S. § 24-33.5-701, et seq. (Act), I, Jared Polis, Governor of the State of Colorado, hereby issue this Executive Order ordering the suspension of statute to extend the income tax payment deadlines for all Colorado taxpayers to quickly provide relief from payment and penalties due to the coronavirus disease 2019 (COVID-19) disaster emergency in Colorado.</p> <p>I. Background and Purpose ... By this Executive Order, I am temporarily suspending the state income tax payment deadlines to provide relief to Colorado taxpayers and businesses.</p> <p>II. Directives A. I temporarily suspend the deadline in C.R.S. § 39-22-609 applicable to state income tax payments. I also direct the Executive Director of the Colorado Department of Revenue (DOR) to promulgate and issue emergency rules to extend the state income tax payment deadline by ninety (90) days to July 15, 2020, giving all Colorado taxpayers the option to make any 2019 income tax payment that would normally be due on April 15, 2020 by July 15, 2020. I direct DOR to grant this extension to all individuals and businesses who pay income tax in Colorado. This payment</p>	<p>Colorado Department of Revenue (CDOR) webpage on (COVID-19) outbreak.</p> <p>“To embrace social distancing as the best means of combating the spread of the COVID-19 virus, the Colorado Department of Revenue (CDOR) will close all facilities to the public but maintain internal and online operations to best serve Coloradans, effective Wednesday, March 18, through April 18.</p> <p>This includes but is not limited to: ... Taxation Division Taxpayer Services</p> <ul style="list-style-type: none"> • Taxpayer service centers will be closed to the public but customers needing assistance can call the Taxpayer Helpline at 303-238-7378 from 8 a.m. to 4:30 p.m. Mon. - Fri. • Services available online include <ul style="list-style-type: none"> ○ Any service done via ROL can be done over the phone ○ Helping with individual tax issues and all things related to income tax ○ Helping businesses with sales tax returns and all business tax issues ○ Revenue Online (ROL) Account setup, maintenance and recovery. • Revenue Online Services will still be available: <ul style="list-style-type: none"> ○ Make a Payment ○ File an income tax or sales tax return ○ Check the status of a refund ○ Request a copy of your return ○ Respond to an inquiry letter ○ File a protest ○ File a PTC application ○ Submit Year End Withholding ○ Submit POA

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		<p>extension applies to any qualifying income tax payment, regardless of the amount.</p> <p>B. I temporarily suspend the deadline in C.R.S. § 39-22-609 applicable to estimated income tax payments for the 2020 tax year. I also direct the Executive Director of DOR to promulgate and issue emergency rules to extend the state payment deadline so that 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.</p> <p>C. I direct DOR to coordinate with local governments that choose to extend tax payment deadlines for property, sales and use taxes and take whatever action they need to let them waive penalties and fees during the crisis.</p> <p>III. Duration This Executive Order shall expire thirty (30) days from March 20, 2020, unless extended further by Executive Order.”</p> <p>Colorado officials said they would mirror IRS guidance as it is updated amid the pandemic.</p>	<ul style="list-style-type: none"> ○ Request a letter ID ○ Verify a license or certificate ○ View delinquent taxpayer list ○ Submit an e-filer attachment ● Excise Tax Cigarette stamps will be available to be ordered via phone or by mail to licensed wholesalers from the Department of Revenue: <ul style="list-style-type: none"> ○ No walk-ins for pick-up of cigarette stamps will be available. ○ 20 cigarettes per stamp rolls, wide 20 count rolls, 20 count sheets and 25 cigarette per stamp rolls. ○ The Licensed distributors may order cigarette stamps by calling the Department of Revenue at 303-866-2570 or emailing dor_cdp-research_unit@state.co.us. ○ The Department of Revenue will only be shipping cigarette stamps once per week. All orders have to be received by 4 pm Tuesday to guarantee mailing on the next day, Wednesday. ● If taxpayers need to obtain an International Fuel Tax Agreement (IFTA) decal, we would ask that they first call the FuelTax Unit at 303-205-8205, option 1, to handle the account specific issues. After that call, taxpayers can arrange a time to pick up the IFTA decal. ● Income Tax Returns will be received and processed electronically and via mail. ● A secure drop-off box is located at Taxpayers services at 1375 Sherman St., Denver, Co 80203, and will soon be located outside of additional facilities for those who want to drop off their returns, mail and any forms. ● Severance Tax will function normally. <p>Tax Auditing and Compliance</p> <ul style="list-style-type: none"> ● Tax Auditing and Compliance locations will be closed to the public while auditors continue to work normal caseloads. ● Tax Fraud will still take phone calls and emails from the public.” (3/17/20) <p>Legislature: Pursuant to HJR20-1007, the Second Regular Session of the 72nd General Assembly is temporarily adjourned until 10:00 a.m., Monday, March 30, 2020.</p>
Connecticut	Press Release on business returns (3/15/20)	Press Release on business returns (3/15/20)	Press Release : (3/18/20):

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	<p>(June 15 - business returns – passthrough, UBIT, Corp – filing and payment extended) (Individual – will follow IRS file and payment)</p> <p>(DRS fully closed)</p>	<p>Business returns extended until June 15. Individuals’ returns to follow IRS relief.</p> <p>“Effective Immediately: DRS Extends Filing Deadline for Certain Annual State Business Tax Returns (Hartford, CT) – The Connecticut Department of Revenue Services (DRS) is using their statutory authority to grant an automatic extension of Connecticut filing deadlines for certain annual tax returns in order to support businesses during the COVID-19 outbreak effectively immediately. This is consistent with the emergency declarations signed by Governor Lamont.</p> <p>“DRS understands some business taxpayers may find it difficult to meet tomorrow’s state tax filing deadline, given current circumstances,” said Commissioner Biello. “This extension is designed to support these taxpayers, and tax practitioners, meet their responsibility to file returns and remit payments. DRS encourages those with questions specific to their own, individual circumstances to call or e-mail the agency.”</p> <p>Acting Commissioner of Revenue Services John Biello is exercising this authority under Conn. Gen. Stat. §12-2(a)(5).</p> <p>Effective immediately, 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"> • 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 • 2019 Form CT-990T Connecticut Unrelated Business Income Tax Return: Filing date extended to June 15, 2020; payment deadline extended to June 15, 2020 • 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 	<p>“Effective Immediately: DRS Branch Offices Closed to the Public To protect health and safety, particularly the risk of transmission of COVID-19, the Connecticut Department of Revenue Services (DRS) is suspending walk-in services to the public at its four branch offices, effective at the end of business Tuesday, March 17, 2020. Acting Revenue Services Commissioner John Biello is exercising this authority under Conn. Gen. Stat. §4-8 and Conn. Gen. Stat. §12-2. Effective immediately, and until further notice, no walk-in services will be available to members of the public at DRS branch office locations in Hartford, Bridgeport, Waterbury, and Norwich. All business with the DRS can be conducted electronically, by telephone, or by written correspondence. The professionals at DRS are prepared to continue to offer the highest level of customer service.</p> <p>Business Hours:</p> <ul style="list-style-type: none"> • Monday to Friday, 8:30 a.m. – 4:30 p.m. <p>Telephone Assistance:</p> <ul style="list-style-type: none"> • 860-297-5962 (from anywhere) • 800-382-9463 (within CT Outside Greater Hartford area only) • 860-297-4911 (Hearing Impaired, TDD/TT users only) <p>E-mail: drs@po.state.ct.us</p> <p>Website: https://portal.ct.gov/DRS</p> <p>Mailing Address: Connecticut Department of Revenue Services 450 Columbus Boulevard, Suite 1 Hartford, Connecticut 06103 Please visit the DRS website for additional information and updates.”</p> <p>https://portal.ct.gov/Coronavirus</p> <p>Legislature: The Capitol Complex will be closed Thursday, March 12 through Sunday, March 29.</p>

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		<p>Individuals in the process of preparing their Connecticut income tax (Form CT-1040) returns due April 15, should be advised that DRS will adjust due dates for filing and payment of state income taxes to align with any specific, actionable announcement from the Internal Revenue Service regarding due dates for the filing and payment of federal income taxes.</p> <p>Taxpayers are encouraged to visit the DRS website for updates.</p> <p>Those who need to contact DRS regarding their specific situation may e-mail us at DRS@po.state.ct.us or call 860-297-5962 (from anywhere); 800-382-9463 (within CT, outside Greater Hartford area only); or 860-297-4911 (Hearing Impaired, TDD/TT users only).”</p> <p>Additional updates will be posted to the DRS website. Following that announcement, DRS posted a notice.</p>	
Delaware			<p>Delaware DOR website on tax season and COVID-19</p> <p>“While the State of Delaware has declared a state of emergency to prepare for the spread of coronavirus, state offices currently remain open. During this uncertain time, we will do everything we can to assist taxpayers. However, all taxpayers are encouraged to utilize the Division of Revenue’s online services at all Revenue.Delaware.gov to ensure that they remain compliant with all tax filing and payment obligations. If you are unable to find a solution through Revenue’s online services, please call our public service group at 302-577-8200, and we will provide you guidance.</p> <p>All returns and payments filed with the Division of Revenue will be processed as they are received. Online filing for most returns is available at https://revenue.delaware.gov/file/. All returns received through electronic and internet filing methods are processed directly into Revenue’s system, thus allowing more expedient processing. Paper returns are processed as they are received and will be scanned into Revenue’s system for processing, but please be aware that paper returns will take longer to be processed.</p> <p>If the situation changes, additional information will be available on this site.”</p>

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			<p>Legislature: The General Assembly has postponed session next week, March 17 through 19, and Legislative Hall is closed to the public through Monday, March 23.</p>
<p>District of Columbia</p>	<p>Mayor Press Release (3/23/20)</p> <p>(July 15 - deadline for taxpayers to file and pay individual and fiduciary income tax returns, partnership tax returns, and franchise tax returns is extended to July 15, 2020.)</p>	<p>Mayor Press Release (3/23/20)</p> <p>“Mayor Bowser and Chief Financial Officer DeWitt Announce 2019 Tax Filings and Payment Deadline Extended to July 15, 2020</p> <p>Today, Mayor Muriel Bowser and Chief Financial Officer Jeffrey DeWitt announced that the deadline for taxpayers to file and pay their 2019 District of Columbia individual and fiduciary income tax returns (D-40, D-41, and D-40B), 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.</p> <p>The Internal Revenue Service has also extended the federal filing and payment deadline to July 15, 2020.</p> <p>The Office of Tax and Revenue (OTR) encourages taxpayers who are able to file their returns electronically to do so. For additional information, please contact OTR’s Customer Service Center at (202) 727-4TAX (4829).</p> <p>For the latest information and resources on COVID-19, go to coronavirus.dc.gov.”</p>	<p>OTR Tax Notice 2020-01 Extended Real Property Tax Due Date for Hotels and Motels Relating to the First Half Tax Year 2020 (3/18/20) - A hotel or motel may pay its first half tax year 2020 real property tax installment through June 30, 2020, and such payment made by such date shall be timely, to the extent it brings the tax liability current. Penalty and interest owed for prior periods are unaffected by the Act. No payment may be designated to a particular period. Further, a hotel or motel may not benefit from penalty and interest tax relief relating to sales and use taxes.</p> <p>Proposed legislation: emergency legislation “COVID-19 Response Emergency Amendment Act of 2020” was introduced. It would: extend the deadline for real property tax payments for hotels from March 31 to June 30, allow other businesses to defer specified sales tax payments, provide a corporate filing extension to June 1 for the biennial report, and would extend unemployment compensation to taxpayers unemployed due to COVID-19. The bill would allow other businesses to remit sales taxes due in February and March but defer payment until September 20, without facing fees, fines, penalties, or interest. (3/12/20)</p> <p>DC OTR’s Operations and COVID-19 website (3/13/20) “Friday, March 13, 2020 The well-being of our employees and taxpayers is a top priority at the Office of Tax and Revenue (OTR). We continue to closely monitor the latest developments and follow the guidance from the Mayor and District officials, the Centers for Disease Control Prevention (CDC), and the World Health Organization (WHO) regarding the Coronavirus (COVID-19).</p>

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			<p>In line with the District Department of Health recommendation on mass gatherings, OTR is suspending all community outreach events until further notice.</p> <p>Individual Income and Business Taxes: OTR is open and operating on a normal schedule, Monday to Friday, 8:15 am to 5:30 pm. We do, however, recommend that taxpayers utilize our online portal, MyTax.DC.gov, for their tax matters, such as: Refund status; Paying of individual income and business taxes; Registering a business; Submitting a request for a Certificate of Clean Hands; and Much more. We strongly encourage taxpayers to file their individual income tax returns electronically.</p> <p>OTR offers the following E-Filing options:</p> <p>Free File: A unique free service which allows taxpayers to choose from a number of free tax prep software that works best for their tax situation. Fillable Form: This free online version of form D-40 and schedules allows taxpayers to fill in their tax information, sign electronically and e-file their return. Real Property Taxes: Real property tax matters can be conducted at OTR’s website, otr.cfo.dc.gov under the “Real Property” tab. Property owners have the option of paying their property taxes online or by visiting any Wells Fargo branch in the District.</p> <p>Contact OTR: Taxpayers can also request assistance by calling OTR’s Customer Service Center at (202) 727-4TAX. Anyone that is ill and is planning to visit OTR’s Walk-In Center, we advise them to postpone their visit until they consult with their healthcare provider.</p> <p>We will announce updates on our website and on our social media platforms.” (3/13/20)</p>

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Florida		<p>Florida’s Department of Revenue will offer flexibility on the deadlines of taxes due, including corporate income taxes and sales taxes, to help businesses adversely affected by the new coronavirus response efforts, Gov. Ron DeSantis announced. Some corporate income tax payments can be deferred until the end of the fiscal year, the Republican governor said 3/16/20 at a news conference.</p>	<p>News Release (3/15/20) “DEPARTMENT OF REVENUE “The Department of Revenue’s Child Support Program is working to reduce when customers are required to visit a local child support office and is providing new connect/customer service options.</p> <p>Efforts include rescheduling genetic testing sample collection appointments and postponing other types of appointments. The Program will soon be implementing the ability for parents to enter into written agreements over the phone, and the Program will be providing new fax, email and form drop-off processes.</p> <p>The Department of Revenue’s General Tax Administration (GTA) program is working with its tax processing vendor to ensure continuity in tax data and payment processing.</p> <p>GTA is closely monitoring any future guidance issued by the Internal Revenue Service for potential corporate income tax due date extensions.</p> <p>The Department has increased messaging on preventative measures through the deployment of DOH/CDC posters, ensured hand sanitizer is available, and increased cleaning of high-traffic areas in our public areas of our service centers.”</p> <p>Florida DOR website: “The Florida Department of Revenue is monitoring developments pertaining to the novel coronavirus (COVID-19) and is following guidance from federal and state officials. We understand you may have some concerns and uncertainty pertaining to COVID-19 and are committed to being responsive to your needs. To that end, the Department has established a dedicated team to address tax-related issues pertaining to COVID-19 and has created an email address, COVID19TAXHELP@FloridaRevenue.com, where you can share your questions and concerns.</p> <p>The Department encourages all taxpayers to conduct their business with us through online services. Visit our website at FloridaRevenue.com for information and answers to</p>

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			<p>your questions; use our e-services applications to file and pay taxes; or contact our call center at (850) 488-6800. We understand you may have some concerns and uncertainty pertaining to COVID-19, and we are committed to being responsive to your needs.”</p> <p>Due to the COVID-19 virus, there may be new court or hearing requirements, such as appearing telephonically.</p> <p>“If you are scheduled for a court hearing related to your child support case, please check with the local court where the hearing is scheduled.</p> <p>If you are scheduled for a hearing with the Division of Administrative Hearings (DOAH) related to your child support case, please contact the DOAH clerk’s office at 850-488-9675 to be transferred to Judge’s assistant to determine if the hearing has been continued. Due to the COVID-19 virus, DOAH may have new requirements, such as appearing telephonically.</p> <p>To learn about options for handling your child support case without visiting a local office, visit the Child Support Program COVID-19 page.”</p> <p>If you have any questions about COVID-19, or to learn more about the virus, please contact the Florida Department of Health.</p> <p>Legislature: The Senate President issued memoranda on March 15 and 16 outlining the procedure to vote on the General Appropriations Act and Special Procedures for budget vote, respectively.</p>
Georgia	GSCPA Press Release on Governor Announce Extended Filing and Payment to 7/15 (3/23/20)	<p>GSCPA Press Release on Governor Announce Extended Filing and Payment to 7/15 (3/23/20)</p> <p>“Georgia Tax Filing Deadline Extended Breaking News – Georgia Tax Filing Deadline Extended to 7/15 - Minutes ago, Georgia Governor Brian Kemp issued a press conference and announced that Georgia will conform with federal tax filing extensions. The Internal Revenue Service (IRS) has delayed Tax Day from April 15 to July 15. The Georgia Society of CPAs (GSCPA) successfully advocated for the state tax extension. In the days since COVID-19 began,</p>	<p>No official decision has been made yet to alter the State’s filing or payment deadline. State continues to evaluate the situation and hopes to have a decision in the near future.</p> <p>Georgia DOR website posting: (3/19/20) “NOTICE: Department of Revenue encouraging use of Online Services Due to concerns regarding COVID-19, the DOR is encouraging all taxpayers to conduct their business with the DOR through online services.</p>

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		<p>GSCPA has been working closely with the Georgia Department of Revenue (GDOR) and the Governor’s office to ask that the April 15th deadline be extended in order to provide relief for taxpayers and tax practitioners affected by the ongoing COVID-19 pandemic.</p> <p>GSCPA will share the official announcement and guidance once it becomes available. Please stay tuned to GSCPA’s social media channels for breaking news.</p> <p>For more information on this ongoing situation, please visit our Coronavirus Resource Center. Please stay tuned to GSCPA’s social media channels for more breaking news.</p>	<p>The Department is encouraging taxpayers and citizens to utilize online services. Please visit the links below for specific information for those online services and other important information:</p> <p>Alcohol and Tobacco Compliance and Audit Services Motor Vehicle Services Taxes and Taxpayer Services</p> <p>We appreciate your patience during this time.”</p> <p>All administrative hearings before the Georgia Office of State Administrative Hearings Judges have been cancelled for March 16 through March 31, 2020. These cancellations are for all hearing locations in every county of the State of Georgia. All hearings will be rescheduled.</p> <p>Statewide Judicial Emergency and order</p> <p>Legislature: General Assembly has suspended its session indefinitely.</p>
Hawaii			<p>HI DOT Website (3/20/20)</p> <p>“DOTAX Operational Status as of March 18, 2020 (8AM): DOTAX is using caution to maintain Normal Operations to process returns, payments, and refunds and provide taxpayer services. Please help us protect community health by practicing social distancing. Our offices are CLOSED to the public. Please use secure web messaging on Hawaii Tax Online or call us at (808) 587-4242 if you have questions or need assistance.</p> <p>Tax filing and payment deadlines have been maintained. Any returns or payments can be dropped off in the drop box outside the building. Individuals expecting refunds should file as soon as possible. Form N-11 (Hawaii Resident Income Tax Return) can be filed for free on Hawaii Tax Online.</p> <p>Click here for DOTAX updates regarding COVID-19. COVID-19 March 19, 2020 Department of Taxation Notice – March 19, 2020 - “DOT in person services are suspended. To prevent the spread of COVID-19 virus, the Department requests that you do the following:</p>

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			<p>• Visit us online at http://tax.hawaii.gov for information and forms. • File returns and pay taxes online at http://hitax.hawaii.gov. • Deposit tax returns and/or tax payments in the “State Tax Office Drop Box”. • Pick up frequently used forms located on the shelf. If you need assistance call (808) 587-4242 and tell the operator your situation. A determination will be made if an in-person meeting is required.”</p> <p><u>COVID-19 Advisory</u> – March 18, 2020 <i>Page Last Updated: March 19, 2020</i></p> <p>Legislature: The Legislature <u>is currently in recess</u>. No hearings will be scheduled until further notice. <i>See also <u>SCR 242</u></i>.</p>
Idaho			
Illinois	<p>Governor’s News Release on sales tax deferral for bars and restaurants (3/19/20)</p> <p>Illinois Attorney General Website (3/18/20)</p> <p>IL DOR Informational Bulletin (March 2020)</p> <p>Chicago Announcement of relief for businesses (3/20/20)</p> <p>(30 day extension for filing and payment of estate tax returns due between 3/16 – 4/15, interest not waived)</p> <p>(April 30 – Chicago extended due dates for tax payments until April 30, 2020 for the following City of Chicago taxes: • Bottled Water tax • Checkout Bag tax • Amusement tax •</p>	<p>Illinois Attorney General Website (3/18/20) “Estate Tax</p> <p style="text-align: center;">IMPORTANT NOTICE</p> <p>Due to closures related to COVID-19, the Attorney General's Office will be operating with reduced staff. In recognition of this, <u>Estates with returns and payments due between March 16, 2020 and April 15, 2020 will receive a 30 day extension for filing and payment. Please be aware that an extension of time to pay does not waive or abate statutory interest and that payments must be sent to the Illinois State Treasurer.</u></p> <p>A fillable form for making payment of the Illinois Estate Tax to the Illinois State Treasurer can be downloaded from the Illinois State Treasurer's website.</p> <p>Please also be aware that there may not be staff available to receive returns in person at the Springfield office. Those filing returns in Chicago may access the James R Thompson Center through the Lake Street entrance. We *strongly* encourage estates to file returns and extension requests by mail. For Cook, DuPage, Lake, and McHenry counties, file with the Chicago office. For all other counties, file with the Springfield office.</p> <p>Please contact the Estate Tax Section, Illinois Attorney General’s Office with any questions or problems: Estate Tax Section 100 West Randolph Street 13th Floor Chicago, Illinois 60601 Telephone: (312) 814-2491</p>	<p>Legislature: The House and the Senate will next be in on March 24.</p>

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	Hotel Accommodation tax • Restaurant tax • Parking tax)	<p>Estate Tax Section 500 South Second Street Springfield, Illinois 62701 Telephone: (217) 524-5095 Messages left on the estate tax lines will be monitored and callers will receive a response as soon as possible.”</p> <p>Governor’s News Release on sales tax deferral for bars and restaurants (3/19/20)</p> <p style="text-align: center;">“SALES TAX DEFERRAL FOR BARS AND RESTAURANTS</p> <p>To help alleviate some of the unprecedented challenges facing bars and restaurants due to COVID-19, Gov. Pritzker has directed the Department of Revenue to defer sales tax payments for more than 24,000 small- and medium-sized bars and restaurants — accounting for nearly 80% of all such entities statewide.</p> <p>Under the directive, eating and drinking establishments that incurred less than \$75,000 in sales tax liabilities last year will not be charged penalties or interest on payments due in March, April or May made late. The Department of Revenue estimates this will give relief to nearly 80% of bars and restaurants in Illinois.</p> <p>Penalties and interest will be automatically waived; however, 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. For more information, please view IDOR’s informational bulletin available at tax.illinois.gov.</p> <p>IL DOR Informational Bulletin (March 2020) “Short-Term Relief from Penalties for Late Sales Tax Payments Due to COVID-19 Virus Outbreak</p> <p>To: All Registered Illinois Retailers Operating Eating and Drinking Establishments In an effort to assist eating and drinking establishments impacted by the COVID-19 outbreak, effective immediately, the Illinois Department of Revenue (IDOR) is waiving any</p>	

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		<p>penalty and interest that would have been imposed on late Sales Tax payments from qualified taxpayers. Who is a qualified taxpayer eligible for relief? Taxpayers who are eligible for relief from penalties and interest on late Sales Tax payments are those operating eating and drinking establishments that incurred a total Sales Tax liability of less than \$75,000 in calendar year 2019. What are the reporting periods for which qualified taxpayers are allowed relief? Qualified taxpayers 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. What must qualified taxpayers do to request relief? For most qualified taxpayers, IDOR will automatically waive penalties and interest. If you receive a notice from IDOR that imposes penalties and interest that you believe should have qualified for a waiver, you can respond to the notice to indicate that you believe you should have qualified for relief. IDOR will review the response and grant relief, if appropriate. Qualified taxpayers are required to file Form ST-1 for each reporting period by their original due dates, even if they are unable to make a payment. To qualify for relief, taxpayers must pay their liabilities due in March, April, and May 2020 on four dates starting on May 20, 2020. What are the four dates when my payments are due? The required payment schedule for liabilities reported on Form ST-1 is as follows:</p> <ul style="list-style-type: none"> • One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due May 20, 2020. • One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due June 22, 2020. • One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due July 20, 2020. • One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due August 20, 2020. <p>See the example in following chart:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Reporting Period</th> <th>Liability Amount</th> <th>Payment Amount</th> <th>Due date</th> </tr> </thead> <tbody> <tr> <td>February 2020</td> <td>\$1,000</td> <td>\$250</td> <td>May 20, 2020</td> </tr> <tr> <td>June 22, 2020</td> <td>\$250</td> <td></td> <td>July 20, 2020</td> </tr> <tr> <td>July 20, 2020</td> <td>\$250</td> <td></td> <td>August 20, 2020</td> </tr> <tr> <td>March 2020*</td> <td>\$1,000</td> <td>\$250</td> <td>May 20, 2020</td> </tr> <tr> <td>June 22, 2020</td> <td>\$250</td> <td></td> <td>July 20, 2020</td> </tr> <tr> <td>August 20, 2020</td> <td>\$250</td> <td></td> <td>August 20, 2020</td> </tr> <tr> <td>April 2020</td> <td>\$1,000</td> <td>\$250</td> <td>May 20, 2020</td> </tr> <tr> <td>June 22, 2020</td> <td>\$250</td> <td></td> <td>July 20, 2020</td> </tr> <tr> <td>August 20, 2020</td> <td>\$250</td> <td></td> <td>August 20, 2020</td> </tr> </tbody> </table> <p>*Includes quarterly filers reporting liabilities on Form ST-1 for January, February, and March. Note that you must begin making full payment on</p>	Reporting Period	Liability Amount	Payment Amount	Due date	February 2020	\$1,000	\$250	May 20, 2020	June 22, 2020	\$250		July 20, 2020	July 20, 2020	\$250		August 20, 2020	March 2020*	\$1,000	\$250	May 20, 2020	June 22, 2020	\$250		July 20, 2020	August 20, 2020	\$250		August 20, 2020	April 2020	\$1,000	\$250	May 20, 2020	June 22, 2020	\$250		July 20, 2020	August 20, 2020	\$250		August 20, 2020	
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		<p>the scheduled due date for liabilities beginning with the May 2020 reporting period, which is due June 22, 2020, and all reporting periods following. What if I have questions? Taxpayers with questions should visit the IDOR website at tax.illinois.gov or email us at REV.TA-Sales@illinois.gov.”</p> <p>Chicago Announcement of relief for businesses (3/20/20) “...Building on yesterday’s announcement that the City is temporarily suspending debt collection, and limiting ticketing and towing practices, today’s new economic relief package will temporarily defer all business fine collections as well as license renewal and late fees for Chicago’s businesses until April 30, 2020. The City will also be temporarily suspending non-public safety related business penalties until April 30.</p> <p>To further provide relief for businesses over the coming weeks, the City is also extending due dates for tax payments until April 30, 2020 for the following City taxes: • Bottled Water tax • Checkout Bag tax • Amusement tax • Hotel Accommodation tax • Restaurant tax • Parking tax ...” (3/20/20)</p>	
Indiana	<p>Press Release (3/19/20)</p> <p>PRIOR Bulletin announcement (3/16/20)</p> <p>(July 15 – individual and corporate tax returns - filing and payments extended from April 15 and April 20. Those originally due May 15 are due August 17, 2020. It includes estimate payments due April 15 are now due July 15. All other tax return filings and payments remain unchanged.)</p>	<p>Press Release (3/19/20)</p> <p><i>“DOR Announces Filing and Payment Extensions To provide additional support for Hoosiers during the 2020 spring filing season</i></p> <p>INDIANAPOLIS – Today, Governor Eric Holcomb announced the Indiana Department of Revenue (DOR) is extending certain filing and payment deadlines to align with the Internal Revenue Service (IRS) and support Hoosiers during the COVID-19 health crisis. “Last night, the IRS announced tax payment extensions for individual and corporate returns. We understand that Hoosiers need that same relief and our teams are swiftly taking steps to make that happen,” commented DOR Commissioner Bob Grennes. “Since COVID-19 is impacting so many, in addition to the payment extensions announcement by the IRS, we are also extending the associated Indiana tax return filing deadlines.”</p>	<p>Indiana DOR website: (3/17/20) Attention: Effective March 18, 2020, all Indiana Department of Revenue customer walk-in centers will temporarily close for in-person assistance. Customers are encouraged to call or email DOR directly in addition to using available online services. Click here for more information. (3/17/20)</p> <p>Indiana DOR Announcement (3/17/20): <i>DOR Temporarily Suspends In-Person Services</i> INDIANAPOLIS -- In concert with Governor Eric Holcomb’s guidance and with the utmost concern for the health and safety of Hoosiers and DOR employees, all Indiana Department of Revenue (DOR) in-person customer services will be temporarily suspended beginning at 4:30 p.m. on Tuesday, March 17, 2020. ... DOR team members are continuing to provide customer service by phone and email, Monday through Friday, 8 a.m. – 4:30 p.m., local time. Customers have the following service options:</p>

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		<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>If Hoosiers need additional time to file, they can request an extension. Instructions for those extensions can be found on 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.</p> <p>“DOR is working hard to ensure that customers are getting the assistance they need. Our team can still be contacted through phone and email, and we encourage customers to take advantage of those options.”</p> <p>DOR team members are continuing to provide customer service by phone and email, Monday through Friday, 8 a.m. – 4:30 p.m., local time. Customers have the following service options: Call DOR’s individual customer service line at 317-232-2240. Call a specific District Office—contact information can be found on DOR’s website at dor.in.gov/3390.htm. Call DOR’s Motor Carrier Services at 317-615-7200. Contact a specific DOR business unit using a list of phone numbers and email addresses available at dor.in.gov/3325.htm. Email DOR using the online form at dor.in.gov/3392.htm. Additionally, customers can visit DOR's website at dor.in.gov/4331.htm to take advantage of online services available.</p> <p>Any changes to this guidance, additional modifications to normal operations or changes to tax filing and payment deadlines will be posted on <u>DOR’s website</u>, as well as <u>DOR’s social media accounts</u>.”</p> <p>PRIOR Bulletin announcement (3/16/20)</p>	<ul style="list-style-type: none"> - Call DOR’s individual customer service line at 317-232-2240. - Call a specific District Office—contact information can be found on DOR’s website at dor.in.gov/3390.htm. - Call DOR’s Motor Carrier Services at 317-615-7200. - Contact a specific DOR business unit using a list of phone numbers and email addresses available at dor.in.gov/3325.htm. - Email DOR using the online form at dor.in.gov/3392.htm. <p>Additionally, customers can visit DOR's website at dor.in.gov/4331.htm to take advantage of online services available.</p> <p>DOR continues to monitor the Internal Revenue Service (IRS) regarding possible changes to filing and payment due dates, and is prepared to follow suit. Those decisions will be shared as soon as they are made.</p> <p>Any changes to this guidance, additional modifications to normal operations or changes to tax filing and payment deadlines will be posted on <u>DOR’s website</u>, as well as <u>DOR’s social media accounts</u>.</p> <p>DOR advises all customers to follow the Indiana State Department of Health (ISDH) and Centers for Disease Control (CDC) guidelines. Their websites contain extremely valuable information and guidance.</p> <p>Bulletin announcement (3/16/20)</p>
Iowa	Press Release of Governor signs additional state public	Press Release of Governor signs additional state public health emergency declaration (3/20/20):	News Release (3/18/20) “In response to COVID-19, the Iowa Department of Revenue is changing the way it helps taxpayers in need of assistance. Taxpayers with questions should call the

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	<p>health emergency declaration (3/20/20):</p> <p>Press Release on extended filing and payment (3/19/20)</p> <p>Press Release on extended withholding deposits (3/19/20)</p> <p>Order 2020-01 Granting Certain Extensions Under Iowa Code Section 421.17(30) Due to Proclamation of Disaster Emergency (3/19/20)</p> <p>(July 31 deadline – for return filing and payment due 3/19-7/31 – individual, composite, fiduciary, corporation, franchise tax, partnership, S corp, credit union – no late filing or underpayment penalties. Interest starting 8/1/20. Relief does not apply to estimated taxes.)</p>	<p>“Today, Gov. Reynolds issued an additional State Public Health Emergency Declaration effective immediately providing additional regulatory relief to Iowans impacted by this public health disaster. She will hold a press conference today at 2:30 p.m., details on that are forthcoming.</p> <p>The declaration relaxes a number of restrictions and regulations and provides relief from other statutes and state regulations:</p> <ul style="list-style-type: none"> • Temporarily suspends penalties and interest as it relates to the collection of property taxes until the end of this proclamation. <p>Full text of the proclamation can be found below, or click here”</p> <p>Press Release on extended filing and payment (3/19/20) “Iowa to extend filing and payment deadline for income tax and other tax types.</p> <p>The Iowa Department of Revenue today extended the filing and payment deadline for several state tax types, including income tax. The changes, prompted by COVID-19, are designed to provide flexibility to hard-working Iowans whose lives have been disrupted. The changes are a result of an order signed earlier today by Director of Revenue Kraig Paulsen.</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.</p> <p>Specifically, the order includes:</p> <ul style="list-style-type: none"> • IA 1040 Individual Income Tax Return and all supporting forms and schedules • 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 	<p>taxpayer services phone line at 515-281-3114 or 1-800-367-3388 or email the Department at idr@iowa.gov, rather than visiting the Department in the Hoover Building at the Iowa Capitol Complex in Des Moines.</p> <p>Additionally, the Department anticipates the possibility that the Internal Revenue Service (IRS) will delay certain due dates. If and when this occurs, the Department plans to change its deadlines.</p> <p>The Iowa Property Assessment Appeal Board (PAAB) can be reached by email at paab@iowa.gov or by phone at 515-725-0338.”</p> <p>Legislature: The Senate adjourned at 11:45 p.m. until 10:00 a.m. on Wednesday, April 15, or as otherwise deemed necessary by the Legislative Council. The House adjourned at 12:12 AM until the appropriate time to reconvene.</p>

		<p>What does the deadline extension apply to? The tax returns listed above and any tax due associated with those returns if the due date is on or after March 19 but before July 31 of this year. The extension does not apply to estimated tax payments.</p> <p>Who does the deadline extension apply to? Iowa residents or other taxpayers doing business in Iowa who are required to file the Iowa returns listed above.</p> <p>How are penalties and interest handled? 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.</p> <p>State income tax refunds currently are being processed at about the 30-day mark. Taxpayers can check the status of their refunds at the Department’s website where’s my refund page. Taxpayers and tax professionals who need assistance can contact the Department by email at idr@iowa.gov or call the taxpayer services phone line at 515-281-3114 or 1-800-367-3388.”</p> <p>Press Release on extended withholding deposits (3/19/20)</p> <p>“The Iowa Department of Revenue today extended one income tax withholding deposit due date for certain taxpayers. The change, prompted by COVID-19, is designed to provide flexibility to disrupted businesses. The extension is a result of an order signed earlier today by Director of Revenue Kraig Paulsen.</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.</p> <p>How are penalties and interest handled? 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 April 11, 2020.</p> <p>State income tax refunds currently are being processed at about the 30-day mark. Taxpayers can check the status of their refunds at the Department’s website where’s my refund page.</p>	
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		Taxpayers and tax professionals who need assistance can contact the Department by email at idr@iowa.gov or call the taxpayer services phone line at 515-281-3114 or 1-800-367-3388.”	
Kansas			The Kansas Department of Revenue has updated the interest rates for underpayment and overpayment of taxes for calendar year 2020. Effective January 1, 2020, the annual interest rate for both the underpayment and overpayment of tax, including corporate income tax, individual income tax, sales and use tax, and various other taxes, will be 6% or 0.5% per month, unchanged from the rate imposed during calendar year 2019. Under Kansas law, the annual interest rate on unpaid or overpaid taxes is the federal underpayment rate in effect on July 1 of the year immediately preceding the calendar year for which the rate is being annually fixed, plus one percentage point. Penalty and Interest Rates, Kan. Dept. Rev., (3/16/2020)
Kentucky			<p>Kentucky DOR website (3/16/20)</p> <p>“Communication from the Kentucky Department of Revenue</p> <p>In-person Assistance Suspended (March 16, 2020) Effective immediately, the Kentucky Department of Revenue (DOR) will not receive walk-in customers for tax filing assistance, collections cases, or other tax-related issues due to concerns surrounding the 2019 novel coronavirus (COVID-19). Previously scheduled appointments will be cancelled and rescheduled if possible.</p> <p>DOR representatives are available by phone or email. Taxpayer Service Center (TSC) locations and contact information may be found on the DOR Service Center page. Please note that wait and response times will be much longer than usual because DOR has reduced the number of employees at the Frankfort central office and all TSCs.</p> <p>Please visit the Contact Us page for other DOR contact options.</p> <p>To reduce the community spread of COVID-19, DOR is taking these precautions. Promoting the health and well-being of our employees and our customers are our priorities. We apologize for any inconvenience.”</p>
Louisiana	Revenue Information Bulletin No. 20-009 on	Revenue Information Bulletin No. 20-009 on filing and payment extension to July 15 (3/23/20)	Revenue Information Bulletin No. 20-008 (March 19, 2020)

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	<p>filing and payment extension to July 15 (3/23/20)</p> <p>Revenue Information Bulletin No. 20-008 and News Release (March 19, 2020)</p> <p>New Orleans Announcement (3/17/20)</p> <p>(July 15 – filing and payment extension relief for income and franchise tax returns and payments due on April 15 and May 15, 2020 are extended to July 15. No penalties or interest assessed if return and payment are submitted by July 15. For fiscal year filers with an income tax or franchise tax return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date. An extension period shall 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. Interest and penalties shall accrue beginning on July 16, 2020, on the outstanding balance of tax due. Estimated taxes are not covered in the relief. According to the</p>	<p>“Income Tax Administrative</p> <p>Income and Franchise Tax Return Extensions and Other Matters Related to COVID-19</p> <p>On March 11, 2020, Governor John Bel Edwards declared a statewide public health emergency as a result of the imminent threat posed to Louisiana citizens by the outbreak of a respiratory disease caused by a novel coronavirus known commonly as COVID-19. On March 22, 2020, additional measures, including a general stay-at-home order to the public, were enacted. The Department of Revenue (“Department”) continues to actively monitor this ongoing situation in concert with the Governor’s Office.</p> <p>The purpose of this guidance is to provide filing and payment extension relief for income and franchise tax returns and payments due on April 15 and May 15, 2020, and to share other important information with our stakeholders.</p> <p>Income and Franchise Tax Returns and Payments Extensions</p> <p>The following chart sets forth the (pre-guidance) due dates for the 2019 income and franchise tax returns:</p> <p>Income Tax Type - Tax Return Due Date</p> <p>Partnership</p> <ul style="list-style-type: none"> - IT-565 – 2019 - Partnership Return of Income - April 15, 2020 - R-6922 - 2019 - Composite Partnership Tax Return - May 15, 2020 <p>Individual - May 15, 2020</p> <p>IT-540 - 2019 LA Resident Income Tax Return - May 15, 2020 IT-540B - 2019 LA Nonresident and Part-Year Resident Income Tax Return - May 15, 2020 R-1035 - LA Consumer Use Tax Return - May 15, 2020</p> <p>Fiduciary</p> <p>IT-541 – 2019 - Fiduciary Income Tax Return - May 15, 2020</p> <p>Corporation</p>	<p>“Department Operations</p> <p>Until further notice, the Baton Rouge Headquarters Office remains open to the public, but taxpayers and their representatives are encouraged to use online customer service options as set forth in the March 16 News Release. The New Orleans and Lafayette Regional Office are closed to the public.”</p> <p>Louisiana DOR News Release (3/16/20)</p> <p>“Department of Revenue encourages online customer service options during COVID-19 public health emergency March 16, 2020 BATON ROUGE – During the state’s COVID-19 declared public health emergency, the Louisiana Department of Revenue (LDR) encourages taxpayers to take advantage of the online customer service options available through its website. As part of the statewide effort to slow the spread of the virus, and in keeping with state and federal guidance, LDR is joining other state agencies in reducing the amount of face-to-face interaction at state facilities.</p> <p>Individuals</p> <p>Taxpayers can file their state individual income tax returns, make payments and check their refund status through Louisiana File Online, the state’s free web portal for individual filers, at www.revenue.louisiana.gov/fileonline.</p> <p>Taxpayers who have questions and cannot get through on the phone can submit email inquiries through the Contact page of the LDR website.</p> <p>Businesses</p>

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	<p>DOR, the first and second quarterly declaration payments remain due on April 15 and June 15, respectively.)</p> <p>(The filing and payment deadline for the February 2020 sales tax and excise tax is extended to May 20, 2020 - automatic extension - waive penalty and interest)</p> <p>(New Orleans waive fines, fees, interest and penalties on sales tax payments due to the City for 60 days)</p>	<p>CIFT-620 – 2019 - Corporation Income and 2020 Franchise Tax - May 15, 2020</p> <p>The due date for these returns and any payments due with the returns is extended to July 15, 2020. This is an automatic extension and no extension request is necessary. 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.</p> <p>For fiscal year filers with an income tax or franchise tax return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date.</p> <p>According to the DOR, estimated taxes are not covered in the relief. The first and second quarterly declaration payments remain due on April 15 and June 15, respectively.</p> <p>Additional Extensions</p> <p>As provided above, the filing and payment deadline for income and franchise tax returns has been administratively extended to July 15, 2020. 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 shall 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.</p> <p>However, interest and penalties shall accrue beginning on July 16, 2020, on the outstanding balance of tax due.</p> <p>Department Operations</p> <p>As provided by Proclamation No. 33 JBE 2020, all state office buildings, including the Baton Rouge Headquarters Office, are closed to the public. Essential functions of the Department shall continue. All online customer service options remain fully functional; taxpayers and their representatives are encouraged to use these options as set forth in the March 16 News Release.</p>	<p>Businesses can pay all state business taxes and file returns for state sales, tobacco, withholding and several other state tax types, request corporate income filing extensions and apply for payment plans through the Louisiana Taxpayer Access Point (LaTAP) at www.revenue.louisiana.gov/LaTAP.</p> <p>Businesses can also submit state, parish and municipal sales tax returns and payments through the Parish E-File portal at www.revenue.louisiana.gov/parishe-file.</p> <p>Tax Practitioners</p> <p>Tax professionals can submit email inquiries through the Contact page of the LDR website on a variety of topics including corporate, individual and sales taxes.</p> <p>“We appreciate the patience of all of our individual and business taxpayers as the state manages this public health emergency,” Secretary of Revenue Kimberly Lewis Robinson said. “We are taking these steps out of an abundance of caution and in the interest of the health and well-being of our taxpayers and employees.”</p> <p>The Louisiana Supreme Court ordered changes to all state court schedules due to the COVID-19 outbreak.</p> <p>Legislature: Senate President Page Cortez and Speaker of the House of Representatives Clay Schexnayder have decided to temporarily adjourn the 2020 Regular Legislative Session until March 31, 2020.</p>

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		<p>Additional Information</p> <p>The Department encourages stakeholders to monitor press releases and other information posted on the Governor’s Office and Department’s websites. Additional extensions and guidance from the Department will be published in the form of a Revenue Information Bulletin.”</p> <p>Revenue Information Bulletin No. 20-008 and News Release (March 19, 2020)</p> <p>“Sales Tax, Excise Tax, Administrative</p> <p>Tax Return Extensions and Other Matters Related to COVID-19</p> <p>On March 11, 2020, Governor John Bel Edwards declared a statewide public health emergency as a result of the imminent threat posed to Louisiana citizens by the outbreak of a respiratory disease caused by a novel coronavirus known commonly as COVID-19. The Department of Revenue (“Department”) continues to actively monitor this ongoing situation in concert with the Governor’s Office.</p> <p>The purpose of this guidance is to provide filing and payment extension relief for certain taxes due on March 20, 2020, and to share other important information with our stakeholders.</p> <p>February 2020 Sales Tax Return</p> <p>The February 2020 sales tax returns and payments¹ are due on March 20, 2020. The filing and payment deadline for the February 2020 sales tax period is extended to May 20, 2020. This is an automatic extension and no extension request is necessary.</p> <p>The Department will waive delinquency penalties and compromise interest associated with delinquent sales tax remittances as long as the return and payment are received by the extended due date of May 20, 2020.</p> <p>Taxpayers cannot utilize the Parish E-File or Sales Tax Online filing systems to take advantage of this filing and payment extension relief. Sales tax returns and payments must be submitted via LaTAP or by paper filing. All electronic filing</p>	

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		<p>and payment mandates contained within Title 61 of the Louisiana Administrative Code relative to sales tax are temporarily suspended. No penalties will be assessed for a taxpayer's failure to file a sales tax return electronically or remit sales tax by electronic funds transfer.</p> <p>February 2020 Excise Taxes Returns</p> <p>The February 2020 excise tax returns and payments for (1) Wine Shipped Direct to Consumers and (2) Louisiana State and Parish and Municipal Beer Tax are due on March 20, 2020. The filing and payment deadline for these February 2020 excise tax periods is extended to May 20, 2020. This is an automatic extension and no extension request is necessary.</p> <p>The Department will waive delinquency penalties and compromise interest associated with delinquent excise tax remittances as long as the return and payment are received by the extended due date of May 20, 2020.</p> <p>Assessments, Audits, and Litigation</p> <p>As provided by Section 5 of Proclamation No. JBE 2020-30, the prescription of all tax assessments issued by the Department pursuant to Part III entitled "Assessment and Collection Procedures" of Chapter 18 of Title 47 of the Louisiana Revised Statutes is suspended effective March 16, 2020. The suspension of prescription of all Department tax assessments will remain in effect until April 13, 2020. This suspension of prescription is applicable to the time delay for a taxpayer's petition to appeal for redetermination of an assessment with the Louisiana Board of Tax Appeals and for the time delays for appeals in Louisiana courts filed by taxpayers and the Department.</p> <p>The Department will grant an automatic extension on any outstanding audit or litigation matter, including but not limited to, proposed assessments, protests, requests for information, discovery requests, and continuances. Except for system-generated assessments on self-assessed returns, the Department will take no action in issuing formal assessments on audited accounts until at least April 13, 2020.2</p> <p>Collection Activity</p>	

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		<p>The Department 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 statute on unpaid balances.</p> <p>Department Operations</p> <p>Until further notice, the Baton Rouge Headquarters Office remains open to the public, but taxpayers and their representatives are encouraged to use online customer service options as set forth in the March 16 News Release. The New Orleans and Lafayette Regional Office are closed to the public.</p> <p>Additional Information</p> <p>The Department encourages stakeholders to monitor press releases and other information posted on the Governor’s Office and Department’s websites. Additional extensions and guidance from the Department will be published in the form of a Revenue Information Bulletin.</p> <p>1 For purposes of this bulletin, February 2020 sales tax means and includes the following taxes: General Sales and Use Tax, Direct Marketer Sales Tax, Automobile Rental Excise Tax, Hotel Occupancy Tax, Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax, and Ernest N. Morial New Orleans Exhibition Hall Authority Tour and Service Contractor Taxes.</p> <p>2 Audited accounts are those accounts in which a field or correspondence audit was conducted by one of the Field Audit Tax Divisions (Income, Sales, or Excise) and preliminary findings were issued. This does not include routine account adjustments issued by the Taxpayer Compliance Divisions or the Criminal Investigations Division.”</p> <p>News Release (3/19/20)</p> <p>“Department of Revenue extends state sales tax deadline due to coronavirus public health emergency</p> <p>Businesses have additional time to file returns due this month for sales and excise taxes collected by the Louisiana Department of Revenue (LDR). The extended deadline is May</p>	

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		<p>20, 2020, for applicable returns and payments that were due Friday, March 20.</p> <p>The extension applies to sales, beer excise and wine excise tax returns and payments for the February 2020 tax period. By state law, sales and excise tax returns for any monthly tax period are generally due on the 20th day of the following month. However, LDR is extending this month’s deadline due to the public health emergency caused by the coronavirus pandemic. This is an automatic extension and no extension request is necessary.</p> <p>LDR will waive penalties and interest for applicable returns and payments received by the extended May 20 deadline.</p> <p>For more information, including a full list of all taxes eligible for this relief, read Revenue Information Bulletin 20-008.”</p> <p>New Orleans Announcement (3/17/20) Mayor LaToya Cantrell announced that, in response to the COVID-19 outbreak, the City of New Orleans is waiving fines, fees, interest and penalties on sales tax payments due to the City for 60 days. In addition, the City will extend the renewal period for ABOs up to 30 days without penalty.</p>	
Maine			<p>Announcement on Operations (3/18/20) “Maine Revenue Services Announces Public Access Limited To Only Accepting Tax Payments</p> <p>Taxpayers may still seek assistance via telephone.</p> <p>AUGUSTA – To prevent the spread of the COVID-19 virus, Maine Revenue Services (“MRS”), a part of the Department of Administrative and Financial Services, is announcing it is limiting public access to MRS facilities. This change goes into effect Thursday, March 19, 2020.</p> <p>This limitation is made with regard to the latest Maine CDC guidelines. MRS’ facilities at 51 Commerce Drive in Augusta will only be available to the public for purposes of accepting tax payments. MRS’ facilities at 135 Presumpscot Street in Portland continue to be closed to the public.</p>

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			<p>Taxpayers seeking telephone assistance may still call MRS during normal telephone assistance hours from 9:00 a.m. to 4:00 p.m. All MRS telephone and email contact information is available at: www.maine.gov/revenue/contact.html. This includes the Taxpayer Service Center at (207) 624-9784 and the Property Tax Division at (207) 6245600.</p> <p>MRS has not determined a date to resume normal building access. At this moment, MRS does not expect the COVID-19 situation to significantly impact tax return processing.”</p>
Maryland	<p>Tax Alert on filing and payment extension (3/20/20)</p> <p>News Release on filing and payment for individuals and corps changed to 7/15 and sales tax not due 3/20/20 (3/20/20)</p> <p>News Release on payment deadline 7/15 (3/17/20)</p> <p>PRIOR Comptroller of Maryland News Release/Bulletin (3/11/20)</p> <p>(July 15 – filing and payment extension for individuals, corporate, pass through entity, and fiduciary taxpayers income taxes – waive interest and penalty for late payments made by July 15. Fiscal and calendar year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 filing and payment extension. The due date for</p>	<p>Tax Alert on filing and payment extension (3/20/20)</p> <p>“03-20 IMPACT OF COVID-19 ON MARYLAND TAX FILING. On March 5, 2020, Governor Lawrence J. Hogan, Jr. proclaimed a state of emergency and a catastrophic health emergency related to COVID-19. The following tax alert addresses actions taken by the Governor and the Office of the Comptroller of Maryland due to the unprecedented situation caused by the COVID-19 pandemic. Extension of Time for Income Tax Filing and Income Tax Payments Due to the COVID-19 pandemic and associated restrictions on activity, the federal government extended the deadline for filing 2019 income tax returns and submitting 2019 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. By law, 2019 tax returns for businesses and individuals are due no later than April 15, 2020. However, if the Comptroller finds that good cause exists, the Comptroller may extend the time to file an income tax return. Due to the state of emergency, the Comptroller finds that good cause exists to extend the time to file an income tax return. The deadline to file a 2019 income tax return is July 15, 2020. Interest and penalty shall 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</p>	<p>The Comptroller of Maryland agency has set up a dedicated email address — taxpayerrelief@marylandtaxes.gov — to assist businesses with extension-related questions. Business owners can also call the Comptroller’s Ombudsman at 410-260-4020.</p> <p>Maryland Department of Assessments and Taxation website (3/17/20)</p> <p>“Tax Credits - Please be advised that effective 3/16/2020, SDAT’s Tax Credits office will be closed to the public until further notice. All tax credit applications can be filed online through http://www.taxcredits.sdat.maryland.gov.</p> <p>Charter Business Services & Personal Property Assessments – Please be advised that effective 3/16/2020, SDAT’s Charter & Personal Property public counter located at State Center in Baltimore will be closed to the public until further notice.</p> <p>Nearly all charter and personal property filings can be made online, and to do so please visit Maryland Business Express (www.businessexpress.maryland.gov) to register your business, order business documents, and file annual reports and personal property tax returns.</p> <p>Please be advised that effective 3/16/2020, SDAT's Real Property Offices will only accept telephone and written appeals. All in-person real property assessment appeal hearings will be suspended until further notice.</p>

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	<p>March quarterly estimated payments is extended to July 15, 2020. The extension for filing of returns and payment of income tax owed also extends the statute of limitations for filing a claim for refund of income tax. The extension for filing returns and payment of income tax does not affect the filing of estate tax returns or the payment of estate tax.)</p> <p>(June 1 – extended Feb, Mar., and April filings and payments to June 1 for sales and use tax, withholding payments, admissions and amusement tax, tobacco tax, motor carrier and motor fuel taxes, Bay restoration fees.)</p> <p>(July 31 - unclaimed property reports and payments for insurance companies for 2019 calendar year are extended from April 30.)</p> <p>(Cessation of collection efforts is effective immediately until 30 days after the lifting of the state of emergency by the Governor. Comptroller’s office will not send out lien warning notices, issue liens, attach bank accounts, hold up the renewal of any license including Maryland</p>	<p>31, 2020 are also eligible for the July 15, 2020 extension for filing returns and payment. The due date for March quarterly estimated payments of 2020 taxes is also extended to July 15, 2020. The extension to July 15, 2020 for filing of returns and payment of 2019 taxes is automatic; no filing or request is required 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. As always, if no tax is due and you requested a federal extension, you do not need to file a Form PV or take any other action to obtain an automatic six-month extension to file your Maryland tax returns. The extension for filing of returns and payment of income tax owed also extends the statute of limitations for filing a claim for refund of income tax.</p> <p>The extension for filing returns and payment of income tax does not affect the filing of estate tax returns or the payment of estate tax. Electronic filing continues to be the most efficient way to file taxes and to request a refund. iFile and bFile, on the Comptroller’s website, allow you to file individual and corporation income tax returns electronically for free.</p> <p>Cessation of collection efforts Pursuant to the proclamation of a state of emergency and a catastrophic health emergency the Governor issued an Order, dated March 12, 2020, entitled “Extending Certain Licenses, Permits, Registrations, and Other Governmental Authorizations, and Authorizing Suspension of Legal Time Requirements.” Pursuant to certain authority granted to the Comptroller under the Annotated Code of Maryland and the Governor’s Executive Order, the Comptroller is suspending the following provisions of the Annotated Code of Maryland, Tax General Article (“TG”) §13-601(a), (b); § 13-701(a), (b); and §13-807; §13-811(c),(e) related to the Comptroller’s cessation of collection efforts. This cessation is effective immediately and shall continue until 30 days after the lifting of the state of emergency by the Governor. Pursuant to this action, the Comptroller’s office will not send</p>	<p><u>Real Property Assessment Appeal Form</u> - Property tax assessment notices were mailed to Group 2 property owners on Friday, December 27, 2019. A map of which properties fall into Groups 1, 2, and 3 and their respective years for reassessment can be viewed here.</p> <p>The deadline to file an appeal is February 10, 2020.”</p> <p>MACPA sent letter to Maryland Congressional legislators urging Treasury and IRS to immediately release details of filing relief. (3/14/20)</p> <p>“I am writing to ask that you contact the Treasury Department and the IRS to urge that they immediately release specific details on pending tax filing and payment relief.</p> <p>On March 11, Treasury Secretary Mnuchin and President Trump announced that the Administration would instruct the IRS to extend the tax filing season for certain individuals and businesses affected by the coronavirus. Following those announcements, the president invoked the Stafford Disaster Relief and Emergency Assistance Act to declare a national emergency. An emergency declaration may unlock tax filing and late payment relief for individuals and businesses. Extending certain filing deadlines along with payment and interest relief are critical to alleviate the uncertainty about this year’s tax filing season.</p> <p>The MACPA and the AICPA has publicly urged and been in close communication with the Treasury Department and the IRS to provide filing, payment, and interest relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the COVID-19 pandemic.</p> <p>While I appreciate the Administration’s public support to the taxpaying public, I am greatly concerned that the Treasury Department and the IRS have yet to provide specific details on how relief will be administered and who it might cover. Immediate, clear guidance and specific details on tax filing and payment relief are critically needed to help tax practitioners and their clients.</p>

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	<p>driver’s licenses, or offset vendor payments for Maryland taxes.)</p>	<p>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 this office at the following to discuss delaying payments:</p> <p>Business taxpayers : cdcollectionbizz@marylandtaxes.gov Individual income tax taxpayer: COV19@marylandtaxes.gov</p> <p>To allow this Office to respond quickly to requests for delaying payments, Comptroller Franchot suggests that the following information is provided:</p> <p>Individual Taxpayers: name, address, daytime phone number and the last four digits of the taxpayer’s social security number; Business Taxpayers: business name, contact name, daytime telephone number, central registration number (CR) or federal identification number (FEIN). Extensions for Other Business Taxes Electronic filing remains the most efficient way to file Maryland business tax returns. bFile allows you to file many business tax returns online for free.</p> <p>Sale and use tax. Generally, sales and use tax returns are due on or before the 20th day of the month that follows the month in which a vendor made a retail sale³. The payment of sales and use tax must accompany the return⁴. The Comptroller may extend the time to file a sales and use tax return for reasonable cause⁵. The Comptroller has extended the time to file sales and use tax returns for sales taking place in February, March, and April of 2020 to June 1, 2020. Sales and use tax returns, and their accompanying payments, are due no later than June 1, 2020. Do not combine sales for separate reporting periods into a single return. Instead, please</p>	<p>Relief for all taxpayers is desperately needed in light of the uncertainty and challenges caused by the spread of the COVID-19 pandemic. Tax practitioners and our clients anxiously await details from the Administration in the midst of this fast-moving emergency situation.”</p>

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		<p>file the separate returns reflecting the sales and the tax collected for each filing period as if they had been filed according to their original due dates.</p> <p>Withholding Generally, every employer must withhold estimated income tax from employees' wages and submit estimated payments to the Comptroller⁶. Due to the state of emergency, any withholding payments due for periods including February, March, and April 2020, may be submitted by June 1, 2020, without incurring penalties or interest. Do not combine withholding for separate reporting periods into a single return. Instead, please file the separate returns reflecting the tax withheld for each filing period as if they had been filed according to their original due dates.</p> <p>Admissions and amusement tax. The due date for returns and payments of admissions and amusement tax is usually the 10th day of the month that follows the month in which the person has gross receipts subject to the admission and amusement tax, and for other periods that the Comptroller specifies by regulation⁷. The payment must accompany the return⁸. The Comptroller is authorized to abate late charges for cause shown. Abatements may be made by the Comptroller without a request if qualification can be determined on an automated basis⁹. The Comptroller has determined that penalty will be abated on admissions and amusement 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. Do not combine admissions and amusement tax for separate reporting periods into a single return. Instead, please file the separate returns reflecting the admissions and amusement tax collected for each filing period as if they had been filed according to their original due dates.</p> <p>Alcohol taxes A person who holds a Class E, F, or G alcoholic beverage license must file an alcoholic beverage tax return by the 25th day of the month following the month the person sells any alcoholic beverage¹⁰. Manufacturer and wholesaler returns are generally due by the 10th day of the month that follows the month the manufacturer or wholesaler sells an alcoholic</p>	

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		<p>product¹¹. Resident and nonresident dealers' returns are due by the 15th day of the month following a month in which a nonresident dealer delivers beer into the state¹². Direct wine shippers must file alcoholic beverage returns quarterly¹³. Payment of the alcoholic beverage tax, in the manner prescribed by the Comptroller, must accompany the return¹⁴. However, due to the state of emergency, alcohol tax returns (both those that include payments and those that do not include payments) covering sales in February, March, and April 2020, may be submitted no later than June 1, 2020, without incurring penalties or interest. Beer taxes must be prepaid¹⁵. However, the Comptroller may increase or decrease the amount of prepayment¹⁶. Due to the state of emergency, beer tax payment may be paid as late as June 1, 2020, without incurring penalties or interest.</p> <p>Tobacco taxes. In general, manufacturers' tobacco tax returns and payments are due by the 15th of each month, reporting the previous month's activity¹⁷. Manufacturers must submit payment with the return¹⁸. Due to the state of emergency, manufacturers' returns for activity from February, March, and April 2020 are now due no later than June 1, 2020. No interest or penalty will be imposed if returns and payments are submitted by June 1, 2020. Do not combine tobacco tax for separate reporting periods into a single return. Instead, please file the separate returns reflecting the tobacco tax remitted for each filing period as if they had been filed according to their original due dates. Cigarette and other tobacco products wholesalers' returns and payments are due by the 21st of the month that follows the month in which the wholesaler took possession of the product¹⁹. Due to current circumstances, returns and payments for products to which wholesalers took possession in February, March, and April 2020, are due no later than June 1, 2020. Wholesalers who first possess in the state unstamped cigarettes must pay the tax by buying and affixing tax stamps²⁰. Wholesalers must continue to purchase and affix tax stamps to products that will be sold; wholesalers may not sell unstamped cigarettes. Licensed retailers and tobacconists must file returns with</p>	

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		<p>payment quarterly for tax liabilities in the preceding quarter²¹. Generally, liabilities incurred between October 21 and January 21 are due by April 21. Due to the state of emergency, returns and payment for liabilities incurred between October 21, 2019, and January 21, 2020, are due no later than June 1, 2020. No interest or penalties will be imposed if returns and payment are submitted by June 1, 2020.</p> <p>Motor carrier and motor fuel taxes. 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 interest²². Do not combine motor carrier or motor fuel for separate reporting periods into a single return. Instead, please file the separate returns reflecting the tax for each filing period as if they had been filed according to their original due dates.</p> <p>Tire recycling and Bay restoration fees Tire recycling reports and fees are submitted semi-annually in January and July. As such, 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.</p> <p>Unclaimed Property Reporting for Insurance Companies Unclaimed property reports and payments for insurance companies for each calendar year are due by April 30th of the following year²³. The deadline to report and pay unclaimed property for insurance companies for calendar year 2019 is extended to July 31, 2020. Companies should continue to report the unclaimed property amounts and make payment at the same time.”</p> <p>News Release on sales tax not due 3/20/20 (3/20/20) “Comptroller Franchot: SALES & USE TAX NOT DUE TODAY</p>	

Businesses who paid March Sales & Use Tax early may request refund

ANNAPOLIS, Md. (March 20, 2020) -

UPDATED: Businesses who paid their Maryland Sales & Use Taxes for March early may request a refund of their payment by emailing taxpayerrelief@marylandtaxes.gov or by calling 410-260-4020. To assist businesses affected by the economic impact of COVID-19, Comptroller Peter Franchot wants to remind business owners that he has extended business-related tax filing deadlines. **Sales and Use Tax payments that typically would be due today do not have to be paid until June 1.**

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 & amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee and bay restoration fee returns.

Business taxpayers who file and pay by the extended due date will receive a waiver of interest and penalties.

"Our state's top priority is safeguarding public health for Marylanders, but we must also protect the financial health of our economy," said Comptroller Franchot. "This extension will provide much-needed relief to our business owners as they adjust to changes in consumer behavior, tourism trends and employee workforce output."

The Maryland Comptroller's Office also will offer a 90-day extension of income tax filings & 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.

Fiscal and calendar year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 payment extension. The due date for March quarterly estimated payments is extended to July 15, 2020.

The agency has set up a dedicated email address — taxpayerrelief@marylandtaxes.gov — to assist

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		<p>businesses with extension-related questions. Business owners can also call the Comptroller's Ombudsman at 410-260-4020.”</p> <p>PRIOR News Release on payment deadline 7/15 (3/17/20)</p> <p>Maryland Income Tax PAYMENT Deadline Extended to July 15, 2020</p> <p>“No interest of penalty for late payment to be imposed if 2019 tax payments made by July 15, 2020</p> <p>ANNAPOLIS, Md. (March 17, 2020) - Following today’s press conference from the White House where it was announced there would be a 90-day extension of the April 15th deadline for federal income tax payments, Maryland Comptroller Peter Franchot has announced that Maryland business and individual income taxpayers will be afforded the same relief. No interest or penalty for late payments will be imposed if 2019 tax payments are made by July 15, 2020.</p> <p>“Right now, Maryland taxpayers and businesses must stay focused on their health and keeping their lights on, both in their homes and businesses,” Comptroller Franchot said. “Extending the due date for Maryland state individual and business income tax payments helps us keep cash flowing in our economy and into employees’ bank accounts.”</p> <p>Taxpayers who take advantage of the federal extension to file their return, which is separate from the relief granted today to pay their taxes, will continue to be automatically granted an extension on their Maryland tax filings. No additional extension forms are required. Fiscal year filers with tax years ending January 1, 2020, through March 31, 2020, are also eligible for the July 15, 2020 extension.</p> <p>Previously - Maryland also has delayed filing for businesses, with those returns now <u>not due until June 1.</u></p> <p>Maryland extension of business tax filing deadline:</p> <p>“The June 1st extension applies to certain business returns with due dates during the months of March, April and May 2020 for businesses filing sales and use tax, withholding tax, and admissions & amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee and bay restoration fee returns.</p>	

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		<p>Business taxpayers who file and pay by the extended due date will receive a waiver of interest and penalties.”</p> <p>“Maryland will also extend our corporate and individual income tax return filing deadlines if the IRS announces an extension.”</p> <p>“If the IRS extends its April 15th filing deadline for corporate and individual income tax returns, Maryland will conform to the decision of the IRS.”</p> <p>“Any change to individual income tax return filing deadline dependent on IRS action.”</p>	
Massachusetts	<p>TIR 20-2: Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency (3/19/20)</p> <p>830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (3/19/20)</p> <p>830 CMR 64G.1.1: Massachusetts Room Occupancy Excise (3/19/20)</p> <p>Massachusetts DOR webpage on COVID-19 (3/18/20)</p> <p>(Relief for restaurant and hospitality sectors - waive late file and late pay penalties and interest for meals tax and occupancy tax March 20 – May 31.)</p>	<p>TIR 20-2: Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency (3/19/20)</p> <p>Relief for restaurant and hospitality sectors - waive penalties and interest for meals tax and occupancy tax March 20 – May 31.</p> <p>This Technical Information Release announces that 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 certain taxpayers with meals tax and room occupancy excise obligations.</p> <p>“This Technical Information Release (“TIR”) announces that the Department of Revenue (“Department”) 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> <ul style="list-style-type: none"> • 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 • 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>Massachusetts DOR webpage on COVID-19 (3/18/20)</p> <p>Massachusetts is waiving penalties, automatic 6 months, and will follow federal relief if any.</p> <p>“DOR is actively monitoring the latest developments regarding the COVID-19 coronavirus. Updated: March 18, 2020.</p> <p><i>Overview and Resources</i></p> <p>DOR is actively monitoring the latest developments and is following guidance from the Department of Public Health and the federal Centers for Disease Control and Prevention with respect to the coronavirus outbreak. We are taking all necessary precautions as we continue to conduct business as usual in order to support our customers.</p> <p>All DOR tax and child support walk-in centers are closed until further notice. If you need assistance, please visit the DOR and CSE websites.</p> <p>Contact centers can be reached at the following numbers:</p> <ul style="list-style-type: none"> • Tax (617) 887-6367 or (800) 392-6089 (toll-free in Massachusetts) • Child Support: (800) 332-2733, (local callers) (617) 660-1234 <p>Online transactions</p> <ul style="list-style-type: none"> • To make tax payments, check on your refund, and more, visit MassTaxConnect. • To access your child support account, visit the CSE Case Manager. (Visit the CSE website

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		<p>This is a waiver of penalties only; 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 offered in this TIR 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. See Administrative Procedure 633: Guidelines for the Waiver and Abatement of Penalties.”</p> <p>830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (3/19/20)</p> <p>“Status: Emergency Regulation Promulgated 3/19/2020</p> <p>Tax Type: Sales (including Sales tax on meals) and Use Tax</p> <p>Summary: This emergency regulation amendment adds a new section (7) which suspends return filing and payment remittance obligations for certain vendors during the COVID-19 State of Emergency declared by the Governor. 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, shall be as follows. Returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, shall be suspended. All such returns and payments shall be due on June 20, 2020. This suspension does not apply to marijuana retailers as defined in M.G.L. c. 94G, § 1, marketplace facilitators or vendors selling motor vehicles. Such vendors shall continue to file returns and make payments in accordance with the rules set forth in 830 CMR 62C.16.2(3)-(6).”</p> <p>830 CMR 64G.1.1: Massachusetts Room Occupancy Excise (3/19/20)</p> <p>“Status: Emergency Regulation Promulgated 3/19/2020</p> <p>Tax Type: Room Occupancy Excise</p> <p>Summary: This emergency regulation amendment adds a new</p>	<p>for additional ways to make child support payments.)</p> <p>We apologize for any inconvenience. Please use the online self-service options. ...”</p> <ul style="list-style-type: none"> • The Probate Court is closed March 16th and 17th. The Child Support team is continuing to work with the Probate Court to develop a plan to handle child support cases. • Get important updates from DOR as they happen. Just sign up with your email. <p>One-stop connection to DOR by phone or email.”</p>

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		<p>subsection (11)(g) 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, shall be as follows. Returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, shall be suspended. All such returns and payments, including any local option amounts, shall be due on June 20, 2020. This suspension does not apply to intermediaries. Intermediaries shall continue to file returns and make payments in accordance with the rules set forth in 830 CMR 64G.1.1(11).</p> <p>Massachusetts DOR webpage on COVID-19 (3/18/20)</p> <p>Massachusetts is waiving penalties, automatic 6 months, and will follow federal relief if any.</p> <p>“DOR is actively monitoring the latest developments regarding the COVID-19 coronavirus. Updated: March 18, 2020.</p> <p>...DOR recognizes that our customers may need assistance with various tax, child support, and municipal obligations due to the impact of the coronavirus. We are here to help and taxpayers are advised of the following support tools and measures during this public health emergency:</p> <ul style="list-style-type: none"> • In many instances, taxpayers automatically receive at least six extra months to file their tax returns, as long as they satisfy certain tax payment requirements. See AP 604: Extensions of Time to File Tax Returns. • DOR may also waive penalties under certain circumstances if a taxpayer is late in paying their tax obligation and will work with impacted taxpayers to waive such penalties. See AP 633: Guidelines for the Waiver and Abatement of Penalties. • In the event mail service is delayed, you can ensure that returns, payments and refunds are received if you elect to submit them or receive them by electronic 	

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		<p>means.</p> <ul style="list-style-type: none"> • In the event the Internal Revenue Service (IRS) issues tax relief to taxpayers with federal filing obligations, DOR is prepared to follow the IRS in offering similar relief for taxpayers with Massachusetts tax filing obligations....” 	
Michigan	<p>MI DOT Press Release and Notice (3/17/20 and 3/18/20)</p> <p>(April 20 - 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. Waive all penalties and interest for 30 days.)</p>	<p>The state of Michigan is currently monitoring the federal situation regarding individual income tax. We have made no announcements about changing the state income tax deadline at this time. (3/19/20)</p> <p>MI DOT Press Release and Notice (3/17/20 and 3/18/20)</p> <p>“Small businesses that have experienced disrupted operations due to the COVID-19 pandemic now have additional time to make their sales, use and withholding tax monthly payment, according to the Michigan Department of Treasury.</p> <p>Effective immediately, 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.</p> <p>“The past week has been hard for small businesses owners across the state as we work to mitigate the spread of coronavirus,” Gov. Gretchen Whitmer said. “Allowing them more time to pay their monthly tax payments will help us provide some much-needed assistance. I will continue doing everything I can to ensure our small businesses have the support they need during this time. We will get through this together.”</p> <p>Specific information about Treasury providing tax assistance to small businesses due to COVID-19 can be found in SUW Penalty and Interest Waiver Notice.</p> <p>“Our small businesses are important drivers of Michigan’s economy,” State Treasurer Rachael Eubanks said. “This change will provide some help to businesses as they navigate their way through this state and national emergency.”</p>	

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		<p>The waiver is not available for accelerated sales, use or withholding tax filers. Businesses with questions should call the Treasury Business Tax Call Center at 517-636-6925. To learn more about Michigan’s taxes, go to www.michigan.gov/taxes or follow the state Treasury Department on Twitter at @MITreasury.</p> <p>Information around this outbreak is changing rapidly. The latest information is available at Michigan.gov/Coronavirus and CDC.gov/Coronavirus.”</p>	
Minnesota	<p>Minnesota Press Release on extended filing and payment to 7/15 (3/23/20)</p> <p>Minnesota DOR COVID-19 response website (3/23/20)</p> <p>Minnesota DOR COVID-19 response website (3/18/20)</p> <p>(July 15 – filing and payment of the 2019 Minnesota Individual Income Tax without any penalty and interest. This does relief not include estimated taxes for 2020 due April 15, 2020, but it does include 2019 estimated taxes and and extension tax payments for the 2019 tax year. Minnesota corporate franchise tax payments are due April 15, 2020 and that 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</p>	<p>Minnesota Press Release on extended filing and payment to 7/15 (3/23/20)</p> <p>“Additional Time to File and Pay Minnesota 2019 Individual Income Tax</p> <p>In line with the state’s continued peacetime emergency response to COVID-19, the Minnesota Department of Revenue has announced that taxpayers filing their annual Minnesota Individual Income Tax return for tax year 2019 now have until Wednesday, July 15, 2020, to file and make their payments without any penalties or interest.</p> <p>“Extending the individual tax filing deadline will provide much-needed relief to Minnesotans impacted by COVID-19,” said Governor Tim Walz. “As we work together to combat the spread of this virus, my Administration will do everything we can to ease the burden on families across the state.”</p> <p>Both the IRS and Revenue will accept federal and state 2019 individual income tax returns and payments through July 15, 2020, without assessing penalties or interest.</p> <p>“As Minnesota responds to the COVID-19 situation, we are providing this filing and payment grace period for 2019 to those who need it,” said Revenue Commissioner Cynthia Bauerly. “We also encourage Minnesotans who do not need extra time to pay, to file and pay as soon as possible to do your part in providing on-going support to COVID-19 response across the state.”</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</p>	<p>Minnesota DOR COVID-19 response website (3/17/20):</p> <p>“As Minnesota responds to COVID-19, we want to reassure you that the Minnesota Department of Revenue remains open and ready to help with tax-related services. Revenue's top priority is the health and safety of our customers and employees. That means that we are modifying some of the services we offer:</p> <ul style="list-style-type: none"> • We are following guidance from the Minnesota Department of Health to help limit the spread of COVID-19. • We still offer in-person meetings and walk-in services, but may modify them to allow more distance between people. • You can securely drop off tax returns and payments outside our St. Paul office without face-to-face interaction. Please put all materials in a sealed envelope. <p><i>Has the income tax deadline changed?</i></p> <p>No. At this time, federal and Minnesota individual income tax returns are due April 15, 2020. We continue to monitor actions by the IRS and will update this information as necessary.</p> <p>What if I cannot file and pay my taxes on time due to COVID-19?</p> <p>Please contact the department if you cannot file and pay on time due to COVID-19 illness or a related situation.</p> <p>You may ask us to abate (cancel) penalties and interest for late filing or payment if you have a reasonable cause. See Penalty Abatement Information for Individuals.</p> <p><i>Are free tax preparation services affected?</i></p> <p>Yes. To help slow the spread of COVID-19 in Minnesota, many free income tax preparation sites across the state are suspending their services.</p>

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	<p>the date of any federal extension to file. Minnesota partnership, fiduciary, and S corporation income tax payments remain April 15, 2020, but if they extend federal, it is automatic extension for Minnesota. May request reasonable cause relief from other late-file and late-pay penalties and interest after notified of a penalty.)</p> <p>(April 20 – extend payment of sales taxes - 30-day sales and use tax grace period for businesses required to suspend or reduce services until March 27 – can pay sales taxes by April 20. Businesses need to file March return. Relief only for monthly filers. 30 day gambling tax payment grace period and a 60 day Minnesotacare tax filing extension for 3/16 return.)</p>	<p>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>Revenue is analyzing how other tax types may be impacted by this announcement. Up-to-date information will be available <u>on the department’s COVID-19 website, including how to request abatements for penalty and interest for other taxes.</u></p> <p><i>Get the latest news and updates from the Minnesota Department of Revenue by following the department on <u>Facebook and Twitter</u> or by signing up for our <u>email subscription list</u>.</i></p> <p><u>Minnesota DOR website</u> (3/23/20)</p> <p>“In line with the state’s continued peacetime emergency response to COVID-19, the Minnesota Department of Revenue has announced that taxpayers filing their annual Minnesota Individual Income Tax return for tax year 2019 now have until Wednesday, July 15, 2020, to file and make their payments without any penalties or interest.</p> <p>When must I file and pay my 2019 individual income taxes? Both the IRS and Revenue will accept individual income tax returns through July 15, 2020, without assessing penalties or interest.</p> <p>Why is the department offering more time to make payment? As Minnesota responds to the COVID-19 situation, the State of Minnesota is providing this filing and payment grace period for 2019 to those who need it. We encourage Minnesotans who expect refunds to file as soon as they are ready.</p> <p>We also encourage Minnesotans who do not need extra time to pay, to file and pay as soon as possible to do your part in providing on-going support to COVID-19 response across the state.</p> <p>Are 2020 estimated state income tax payments included in this grace period? This grace period does not include state estimated tax</p>	<p>What if I plan to use a free tax preparation site? Contact the site to see if it’s open and for updated hours of operation. View our site directory for locations, hours, and contact information. Check back periodically to see if your site’s hours have changed.</p> <p>Can I file my tax return online for free? You may be eligible to file your return electronically for free. View our list of providers to see if you qualify. <i>Who can I contact with questions?</i> If you have questions, call us at 651-556-3000 or 1-800-657-3666, or use our email form. Thank you for your understanding and patience as we move through this unique situation together.” (3/18/20)</p> <p>Minnesota DOR webpage (3/17/20): “Our St. Paul office is open and available for walk-in services. We ask that you stay home if you or anyone in your household have cold or flu-like symptoms. We are also available by telephone and email. For more information, see Our Response to COVID-19.”</p> <p>Legislature: According to both the House and the Senate website, from March 17 through April 14, floor sessions and committee hearings will be called when legislative leaders have agreed-upon legislation that needs to be acted upon.</p>

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		<p>payments for individual income taxes due April 15, 2020, for the 2020 tax year.</p> <p>Are Minnesota’s corporate franchise tax payments included in this grace period? While the Minnesota due date of April 15, 2020 has not changed, 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.</p> <p>Have the Minnesota partnership, fiduciary, or S-corporation income tax payment deadlines changed? While the Minnesota due date of April 15, 2020 has not changed, 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.</p> <p>What if I cannot file or pay by July 15, 2020? You 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. You may request relief after being notified of a penalty.</p> <p>What if I have other questions? If you have questions about this new income tax payment deadline, please contact us:</p> <ul style="list-style-type: none"> • Phone: 651-296-3781 or 1-800-652-9094 (toll-free) • Email: individual.incometax@state.mn.us <p>See Our Response to COVID-19 on our website. For general questions, call us at 651-556-3000 or 1-800-657-3666 (toll-free), or use our email form.</p> <p>See the IRS Response to COVID-19 on the IRS website.</p> <p>“Both the IRS and Revenue will accept individual income tax returns and payments through July 15, 2020, without assessing penalties or interest.</p> <ul style="list-style-type: none"> • Federal: The IRS extended the deadline for 2019 federal income tax returns, payments, and 2020 estimated payments to July 15, 2020, for individuals and businesses. (Go to IRS.gov for details.) 	

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		<ul style="list-style-type: none"> State: We are providing additional time until July 15, 2020, for taxpayers to file and pay 2019 Minnesota Individual Income Tax without any penalty and interest. This includes estimated and extension tax payments for the 2019 tax year. (Read our announcement for details.) <p>We are analyzing how other taxes may be impacted by this announcement and will communicate any additional changes by email and on our website.”</p> <p>Businesses “Sales Tax Payment Extension for Eligible Businesses We are granting a 30-day Sales and Use Tax grace period for businesses required to suspend or reduce services under Executive Order 20-04. See Sales and Use Tax for details. Gambling Tax Payment Extension We are granting a 30-day grace period for Lawful Gambling Tax payments for organizations that request an extension for their March 20 payment. See Gambling Taxes for details. MinnesotaCare Tax Filing Extension We are granting a 60-day extension for MinnesotaCare tax returns for organizations that request an extension for their March 16 return. See MinnesotaCare Taxes for details.”</p> <p>Minnesota DOR COVID-19 response website (3/18/20)</p> <p>April 20 – extend payment of sales taxes - 30-day sales and use tax grace period for businesses required to suspend or reduce services until March 27 – can pay sales taxes by April 20. Businesses need to file March return. Relief only for monthly filers.</p> <p>“Sales Tax Payment Extension for Eligible Businesses We are granting a 30-day Sales and Use Tax grace period for businesses required to suspend or reduce services under Executive Order 20-04. See Sales and Use Tax for details.”</p> <p><i>“Has the income tax deadline changed?”</i></p> <p>No. At this time, federal and Minnesota individual income tax returns are due April 15, 2020. We continue to monitor actions by the IRS and will update this information as necessary.</p>	

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		<p>What if I cannot file and pay my taxes on time due to COVID-19?</p> <p>Please contact the department if you cannot file and pay on time due to COVID-19 illness or a related situation. You may ask us to abate (cancel) penalties and interest for late filing or payment if you have a reasonable cause. See Penalty Abatement Information for Individuals.”</p>	
Mississippi	<p>MS DOR Notice 2020-01(3/23/20)</p> <p>(May 15 – filing and payment relief for 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. Withholding tax payments for the month of April are extended until May 15, 2020. The extension does not apply to sales tax, use tax, or any other tax types. The Department will consider an extension of time to file and pay on a case-by-case basis.)</p>	<p>MS DOR Notice 2020-01(3/23/20)</p> <p>“In consultation with Governor Tate Reeves and our legislative leadership, The Mississippi Department of Revenue is providing relief to individual and business taxpayers due to the COVID-19 pandemic.</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. Withholding tax payments for the month of April are extended until May 15, 2020.</p> <p>The extension does not apply to Sales Tax, Use Tax, or any other tax types. These returns should be filed and paid on the normal due date. The extension also does not apply to payments on prior liabilities. However, the Department will consider an extension of time to file and pay on a case-by-case basis. These requests should be directed to our customer service line at 601-923-7700.</p> <p>We recognize that our extension does not coincide with the federal extension. However, we cannot extend the deadlines beyond the fiscal year end of June 30. To do so would jeopardize the ability of our state leadership to balance the fiscal year budget.</p>	
Missouri	<p>Press Release – on extending filing and payment to 7/15 (3/21/20)</p> <p>(July 15 – filing and payment for individuals and corporations and trusts or estates income tax returns – automatic relief. April 15 estimated tax payments for</p>	<p>Press Release – on extending filing and payment to 7/15 (3/21/20)</p> <p>“GOVERNOR PARSON PROTECTS MISSOURI’S MOST VULNERABLE CITIZENS AND WORKERS IMPACTED BY COVID-19</p> <hr/> <p>... FINANCIAL RELIEF FOR MISSOURI FAMILIES</p>	<p>Press Release (3/21/20)</p> <p>“To alleviate public congestion in local license offices, DOR has implemented automatic extensions for expiring driver licenses and motor vehicle registrations. These extensions are effective immediately:</p> <ul style="list-style-type: none"> • Vehicle owners with registrations or license plates expiring in March and April have been granted an automatic two-month extension. Owners will be able to continue operating their vehicles on Missouri roadways without penalty until they can apply for renewal.

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	<p>individuals and corporations relief to July 15. Penalties and interest relief if pay and file return or request extension by July 15. Penalties and interest will begin to accrue on any remaining unpaid balances as of 7/16/20.)</p>	<p>Providing peace of mind and financial security for Missouri workers and families moving forward as we combat COVID-19 is a top priority for Governor Parson. The Department of Revenue has contributed to our state’s response by easing the burden and short-term uncertainty facing our state.</p> <p>Mirroring the federal guidance issued by the Internal Revenue Service (IRS), the Missouri Department of Revenue (DOR) will provide special filing and payment relief to individuals and corporations:</p> <ul style="list-style-type: none"> • Filing deadline extended: The deadline to file income tax returns has been extended from April 15, 2020, to July 15, 2020. • Payment relief for individuals and corporations: Income tax payment deadlines for individual and corporate income returns with a due date of April 15, 2020, are extended until July 15, 2020. This payment relief applies to all individual income tax returns, income tax returns filed by C Corporations, and income tax returns filed by trusts or estates. The 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....” 	<ul style="list-style-type: none"> • The time frame in which a vehicle safety and emission inspection is valid for March and April license plate expirations has also been extended an additional 60 days. Applicants for title will not be assessed a late title penalty when visiting a license office, effective immediately; this waiver will continue through April 30, 2020. <p>Valid Missouri driver licenses, nondriver licenses and noncommercial instruction permits with original expiration dates of March 1, 2020, through April 30, 2020, have been granted an automatic 60-day extension: The approved extension does not waive the mandatory retesting requirement for persons who have allowed their license to expire for more than 184 days. Also, individuals who were provided notice to complete additional testing as part of a medical review program requirement may be granted an additional 60 days to comply with such requirements.”</p>
Montana	<p>News Release on extending filing and payment to 7/15 (3/20/20)</p> <p>Press Release on unemployment rules (3/17/20)</p> <p>(July 15 - extended filing and payment for individual income taxpayers to July 15, lenient in waiving penalties and interest associated with late tax</p>	<p>News Release on extending filing and payment to 7/15 (3/20/20)</p> <p>“MONTANA – Governor Steve Bullock today extended the payment and filing deadlines for 2019 individual income taxpayers to July 15 in accordance with the new federal filing deadline.</p> <p>“Montanans across the state have been impacted by COVID-19 and extending the deadline gives taxpayers breathing room without having to worry about interest or penalties,” Governor Bullock said. “I encourage all Montanans who expect a refund to file as soon as they can to have additional income during this difficult time.</p>	

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	<p>payments, estimated tax payments for the first quarter extended to July 15. The due date for the second quarter remains July 15 at this time.)</p>	<p>Extending the state filing deadline is in line with an announcement from the IRS to extend its deadlines for federal income tax filing and payments to July 15.</p> <p>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.</p> <p>The deadline for those making estimated tax payments for the first quarter of 2020 has also been extended to July 15. The due date for the second quarter remains July 15 at this time.</p> <p>Press Release on unemployment rules (3/17/20) “Montana Changes Unemployment rules during Coronavirus</p> <p>Effective March 17, 2020 the Montana Department of Labor issues a rule change related to unemployment benefits some highlights. If a person is asked to leave work or not report due to the virus they are deemed to be laid off. A person is subject to a quarantine they are also deemed to be laid off.</p> <p>But what about the employer you ask? Employers are relieved of charges arising from COVID-19 layoff. The department may also extend the time to file wage reports and pay unemployment insurance contributions. If the department decides to take this action we will include it in a future message. You can read the entire rule change here.”</p>	
Nebraska			<p>Legislature: In light of growing concerns regarding the new coronavirus (COVID-19), the Legislature will not meet on Tuesday, March 17, and the session will remain adjourned until reconvened by the Speaker of the Legislature.</p>
Nevada	(DOR fully closed)		<p>Nevada Department of Revenue fully closed. Announcement (3/16/20): “Department of Taxation closed. Governor Sisolak has directed that all state agencies close state offices to the public as soon as possible. The Department of Taxation will be following suit and closing all our offices, Carson City, Reno, Henderson and Las Vegas, to the public at 5:00PM today, March 16, 2020. All taxpayers are advised to file and pay their taxes through the online portal, mail or via drop box at the Taxation offices. Again, all Taxation offices will be closed to the public.</p>

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			<p>It is anticipated that mail and lock box services will be still available with potential interruptions. More guidance will be forth coming on this topic.</p> <p>The important work that the Department does, funds vital services to the state and local governments, there are essential functions of the Department and this does not mean that we stop our important work. The employees of the Department will also be assisting all taxpayers with any questions or concerns they may have. Many of our employees have the ability to work from home and will continue to do so during this difficult time.</p> <p>Many taxpayer questions can be answered on the Departments FAQs page at: https://tax.nv.gov/FAQs/About_Taxes_FAQ_s/.</p> <p>Please direct any additional questions you may have to the Call Center at (866) 962-3707. Specific taxpayer questions should be sent to CV19@tax.state.nv.us. PLEASE NOTE IN THE SUBJECT LINE “TAXPAYER QUESTION” TO ENSURE YOUR EMAIL WILL BE SENT TO THE APPROPRIATE AUTHORITY. We appreciate your flexibility as this situation remains fluid.”</p>
New Hampshire	<p>NH DOR Website Announcement (3/23/20)</p> <p>(April 15- no change in deadlines for business tax, interest and dividends tax, meals and rentals tax. If paid in full by April 15, can automatically extend 7 months NH business tax and dividends tax return.)</p>	<p>NH DOR Website Announcement (3/23/20)</p> <p>“April Tax Deadlines March 23, 2020 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 & Dividends Tax, Meals & Rentals Tax, or any other tax administered by the New Hampshire Department of Revenue Administration (DRA).</p> <p>Tax Year 2019 Business Tax and Interest & Dividends Tax Returns are 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 your New Hampshire Business Tax or Interest & Dividends Tax return. No extension form is required.</p>	

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		<p>First quarter estimate payments for calendar year Business Tax and Interest & Dividends taxpayers are also due on April 15, 2020.</p> <p>Meals & Rentals Tax returns and payments for the month of March are also due on April 15, 2020.</p> <p>The DRA continues to monitor the situation and will communicate any changes to New Hampshire’s tax filing or payment deadlines on our website.”</p>	
New Jersey			<p>NJ DOT website: (3/20/20) “COVID-19 RELATED CLOSURES</p> <p>Beginning on March 18th and continuing at least through March 31st, all walk-in services at Division of Taxation regional and Trenton offices will be closed to the public as a precaution to safeguard public health. We anticipate reopening on April 1st.</p> <p>Call centers and email servicing remain operational for any inquiries. Please visit the “Contact Us” tab at the top right for various options or peruse our homepage for additional information.</p> <p>Please check back here for updates and announcements on reopenings.”</p> <p>Proposed legislation: NJ A 3841 passed in NJ House and NJ Senate on 3/20. It automatically extends time to file (annual and quarterly) state gross income tax or corporation business tax returns (due on or before April 15) if the IRS and federal government extends filing or payment due date (or both) for federal returns. Press release (3/16/20)</p>
New Mexico	<p>NM TRD Bulletin and Press Release on filing and payment extension (3/20/20)</p> <p>(July 15 – extend filing and payment for personal and corporate income tax returns and payments due</p>	<p>NM TRD Bulletin and Press Release (3/20/20)</p> <p>“Tax Relief for COVID--19: Extension of Time to File New Mexico Taxes</p> <p>The New Mexico Taxation and Revenue Department (TRD) has announced that New Mexico taxpayers qualify for extended return and payment deadlines due to the Coronavirus Disease 2019 (COVID-19) pandemic</p>	<p>Press Release (3/17/20) - TRD district offices open by appointment only</p> <p>“Effective Tuesday, March 17, New Mexico Taxation and Revenue Department district offices statewide are open on an appointment-only basis as part of the state’s efforts to limit in-person contact in response to the COVID-19 public health emergency. Requiring appointments will ensure</p>

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	<p>between April 15 and July 15 and withholding tax returns and payments due between March 25 and July 25 may be submitted without penalty by July 25, 2020. Waive late-filing and late-payment penalties. Not waive interest.)</p>	<p>(emergency declaration) by the Federal Government and the COVID-19 statewide public health emergency declaration (Executive Order 2020-004) by the Governor of New Mexico Michelle Lujan Grisham. The extensions affect personal income tax, corporate income tax, and withholding tax.</p> <p>Secretary Stephanie Schardin Clarke authorized the following extensions with her authority under Section 7-1-13 NMSA 1978.</p> <p>The Taxation and Revenue Department (TRD) will not impose a late-filing and late-payment penalty associated with the return filing and payments set forth below: • 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; • 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; and • 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.</p> <p>Although TRD will not impose penalty if a taxpayer complies with the extensions set forth above, interest is imposed from the original statutory date tax is due because TRD has no authority to waive interest pursuant to Section 7-1-13 NMSA 1978. Please note, if you are able and would like to pay and file your New Mexico returns you can file and pay free of charge through TRD’s Taxpayer Access Point (TAP). If you have filed a return and you are due a refund, the Department is processing those returns and refunds. You can check your refund status through TAP. TAP is available here: https://tap.state.nm.us/Tap/</p> <p>Affected taxpayers do not have to call or write in to TRD. Currently, TRD is working on making system changes to reflect these extensions. If you receive a letter in the mail regarding these taxes for the periods listed above, please feel free to write to TRD or disregard the letter.</p> <p>In addition, all relief workers affiliated with a recognized government or philanthropic organization assisting in the</p>	<p>that New Mexicans do not unnecessarily wait in crowded lobby areas.</p> <p>Appointments at district offices can be made through the following numbers:</p> <p>Santa Fe District: 505-827-0920 Albuquerque District: 505-841-6262 Roswell District: 575-627-2900 Las Cruces District: 575-528-6140 Farmington District: 505-599-9701 Compliance Bureau: QRU – 505-470-3462</p> <p>Taxpayers also can contact the Department through email for appointments and answers to questions on the following issues:</p> <p>Business Registration: business.reg@state.nm.us Tax levies: TRD-Levy@state.nm.us Tax liens: TRD-liens@state.nm.us Oil and gas taxes: Oilgas.outreach@state.nm.us Insurance premium taxes: Inspremiun.outreach@state.nm.us Tax assessments, estimated payments, balances, payments: IOwe.Taxes@state.nm.us</p> <p>As always, the Department’s online services remain available at tax.newmexico.gov. Taxpayers can access their accounts through the Taxpayer Access Point (TAP) on the website.”</p> <p>Press Release (3/15/20) - MVD offices to operate by appointment only.</p>

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		<p>relief activities New Mexico may be entitled to additional relief per Section 7-1-83 NMSA 1978.”</p> <p><u>Press Release</u> on filing and payment extension (3/20/20)</p> <p>New Mexico extends income and payroll tax deadlines</p> <p>Gov. Michelle Lujan Grisham and Taxation and Revenue Department Secretary Stephanie Schardin Clarke announced Friday that New Mexicans will have an extra 90 days to file and pay their 2019 personal income taxes in recognition of the economic hardships many are facing as a result of the COVID-19 pandemic. Taxpayers will have until July 15 to file and pay any taxes due.</p> <p>The deadline for 2019 corporate income taxes also will be extended until July 15. In addition, the state is extending deadlines for employers to remit withholding taxes. Taken together, these actions comprise hundreds of millions of dollars of immediate fiscal support to New Mexico’s economy.</p> <p>“The unprecedented public health crisis caused by COVID-19 is also causing great financial hardship for New Mexico residents and small businesses,” said Governor Michelle Lujan Grisham. “These actions represent one piece of our overall efforts to support our businesses and families during this emergency.”</p> <p>Taxpayers who elect to take advantage of the income tax extensions will not be assessed penalties as long as payment is received by July 15, 2020. Under New Mexico law, however, interest will accrue on any unpaid balances from April 15 forward.</p> <p>Withholding tax is withheld from employee wages and remitted to the state each month. Under today’s action, withholding taxes normally due on the 25th of March, April, May and June will now be due on July 25.</p> <p>The state will waive any penalties for withholding taxes not remitted during the grace period. However, under state law, interest will accrue from the original due date. The governor expressed support for waiving or refunding any interest owed</p>	

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		<p>by taxpayers taking advantage of the extensions announced today.</p> <p>The extension is intended to ease the cash flow problems many businesses face as a result of closures or reduced customer traffic and may prevent some businesses from laying off employees.</p> <p>“We understand that this unprecedented public health emergency is placing enormous financial strain on many residents and businesses. These tax extensions will allow individuals and businesses in New Mexico to keep more money in their pockets for the next three months and to better weather this storm,” said Taxation and Revenue Secretary Stephanie Schardin Clarke.</p> <p>The Department also is assigning extra staff to help process income tax returns to expedite the payment of any refunds due to taxpayers who have already filed.</p> <p>Anyone who has filed a return and is due a refund can check the status of that refund through the Taxpayer Access Point (TAP) at tax.newmexico.gov.</p> <p>Taxpayers are encouraged to file electronically or through the TAP system, if possible, to expedite their returns. Paper returns are still being accepted but will take longer to process.”</p>	
New York (and NYC)	<p>FEMA website on NY disaster declaration (3/20/20)</p> <p>NYS Department of Taxation and Finance Coronavirus Response Website (3/16/20)</p> <p>NYC DOF FINANCE MEMORANDUM 20-2 (3/19/20)</p> <p>(NYC – April 25 - waive penalties for late filing, late payment, and</p>	<p>FEMA website on NY disaster declaration (3/20/20)</p> <p>“New York Covid-19 Pandemic (DR-4480) Incident Period: January 20, 2020 and continuing. Major Disaster Declaration declared on March 20, 2020”</p> <p>NYS agrees to waive fines for businesses that miss sales tax deadline of 3/20/20. (3/20/20)</p> <p>“Gov. Andrew Cuomo made that announcement today in response to requests from many businesses -- such as restaurants and bars -- that have been closed this week due to the coronavirus outbreak. It was confirmed by his budget director, Robert Mujica. The sales tax, which businesses</p>	<p>Accounting deemed essential services in the state. (3/22/20)</p> <p>NYS Department of Taxation and Finance Coronavirus Response Website (3/16/20)</p> <p>“The New York State Tax Department, along with the Governor’s office and other agencies throughout the state, is responding to the spread of coronavirus (COVID-19) with information for those affected. We will update this page as new information becomes available.</p> <p>We know your first priority is to keep your family safe and well. It’s our first priority too. If you have questions including which counties are currently affected, how to protect yourself, or where to be tested, visit the New York</p>

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	<p>underpayment penalties for business and excise taxes due between 3/16/20 and 4/25/20 – can <i>request</i> waiver of penalties on late filed extension or return or separate request. Interest is not waived – from the original due date.)</p>	<p>collect from their customers, will still be due eventually.” (per Syracuse.com, 3/20/20)</p> <p>NYS Department of Taxation and Finance Coronavirus Response Website (3/16/20)</p> <p>“At this time, the New York State Tax Department has not extended the deadline to file personal income tax or other tax returns. We will update this page if new information becomes available.”</p> <p>NYC DOF FINANCE MEMORANDUM 20-2 (3/19/20)</p> <p>The guidance allows for a waiver of penalties for DOF-administered business and excise taxes due between March 16, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed extension or return, or in a separate request. There is no waiver of interest.</p> <p>“Business Tax Filing Extensions and the COVID-19 Outbreak</p> <p>The New York City Department of Finance (DOF) recognizes that taxpayers and return preparers affected by the COVID-19 outbreak may be unable to meet certain New York City filing and payment deadlines. Therefore, DOF Commissioner Jacques Jiha is exercising his authority under the Administrative Code of the City of New York to allow for a waiver of penalties for DOF-administered business and excise taxes due between March 16, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed extension or return, or in a separate request. If you file an extension or return or make a tax payment in accordance with these rules, you will not be subject to any late filing, late payment, or underpayment penalties. For purposes of the above filings, while late filing and late payment penalties are waived, interest, where applicable, at the appropriate underpayment rate, 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.</p>	<p>State Department of Health website at Novel Coronavirus (COVID-19) New York State is Ready. It’s linked to in the banner at the top of every New York State agency website. We also understand many of you have concerns about your income tax or other tax returns. We're listening and taking steps to help. Other agencies are also providing assistance and we’re linking to those at the bottom of this page.</p> <p>These are the questions we're hearing from you together with our response. If you don't see your question below, please ask us using our Taxpayer Experience survey. We will add general questions and answers here. As always, if you need immediate assistance with a tax question, please contact us.</p> <p>Questions and answers Will my refund be delayed? Unless we need to ask you for additional information to verify what you submitted on your return, we do not anticipate processing delays.</p> <p>Will the call center be open? Yes, our call center will remain open. We are very proud of our call center representatives and their ability to continue to assist no matter what comes their way. One way we assist during events like this is to provide telephone support for those who need help or information about COVID-19. Tax Department employees provided critical assistance around the clock during 9/11, Hurricane Irene, and Superstorm Sandy and they're here for you now. There may be extended time on hold if you need to call us and we greatly appreciate your patience. Here's how you can help reduce calls but still get the information you need in most cases:</p> <ul style="list-style-type: none"> • Check your refund status online or by calling our automated phone system; you'll reduce hold times overall, including for those calling with urgent questions about COVID-19. • Look for answers online whenever possible before you call. Tip: We've added Top Recommendations for the most commonly searched information on our website. If you don't see what you need, try the <i>Search Tax</i> box at the top right corner of our webpages.

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		<p>Penalty Abatements You may request an abatement by writing to: NYC Department of Finance P.O. Box 5564 Binghamton, NY 13902-5564 You may also use our online portal at www.nyc.gov/dofaccount, or send an email to Penalty_Abatements@finance.nyc.gov. Please include the letter identification on your notice, or your EIN.”</p> <p>NYC – rental property filings extended</p> <p>Section 11 of NYC Emergency Executive Order 102 (3/20/20) NYC – extended 3/24/20 deadline to file with rental property filings and certifications of income and expenses with the Tax Commission on TC 201 and TC 309 to a date no earlier than 30 days after the expiration of this order.</p>	<ul style="list-style-type: none"> Let us know on social media if you have a general question. Our team will point you in the right direction with the links you need. We're on Facebook, Twitter, and YouTube. <p>Are you extending filing deadlines? At this time, the New York State Tax Department has not extended the deadline to file personal income tax or other tax returns. We will update this page if new information becomes available.</p> <p>The FSA sites are closing. Where can I find help with filing? We are adding resources to help you choose and use free filing software that meets your needs. For everything you'll need, see our Filing Season Resource Center.</p> <p>Resources</p> <ul style="list-style-type: none"> New York State Department of Health: Novel Coronavirus (COVID-19) New York State is Ready IRS: Coronavirus tax relief New York State Office of the Attorney General: Guidance on Coronavirus Resources and Warnings about Consumer Scams” <p>Legislature: For purposes of efficiency and the public health and safety of members and staff, the session will be postponed until later this week, possibly Wednesday.</p>
North Carolina	<p>NC DOR Press Release on tax filing deadline extended to July 15 – (3/21/20)</p> <p>NCACPA Update on DOR update (3/20/20)</p> <p>Prior NC DOR Press Release on Payment Penalties Waived Through July 15 (3/19/20)</p> <p>Notice - N.C. Department of Revenue Offers Penalty</p>	<p>NC DOR Press Release on tax filing deadline extended to July 15 – (3/21/20)</p> <p>“Tax Filing Deadline Extended to July 15 <i>Extension applies to individual, corporate and franchise tax bills in North Carolina</i></p> <p>The N.C. Department of Revenue (NCDOR) recently announced that they will extend the April 15 tax filing deadline to July 15 for individual, corporate, and franchise taxes to mirror the announced deadline change from the Internal Revenue Service.</p> <p>“Taxpayers need relief during this difficult time and my administration is bringing it,” Governor Roy Cooper said. “I will work with both Republicans and Democrats in the state legislature to provide additional help.”</p>	<p>NCDOR Actions on COVID-19 website (3/17/20):</p> <p>NCACPA Update on DOR update (3/20/20)</p> <p>“Department of Revenue Update</p> <p><i>March 20, 2020 3:16 pm</i></p> <p>We just received the following updates from the Department of Revenue, which we have been given permission to share with our members ahead of the forthcoming Notice that will be published:</p> <ul style="list-style-type: none"> Once the Internal Revenue Service posts their official notice, the North Carolina Secretary of Revenue will automatically extend the time for filing North

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	<p data-bbox="306 170 615 228">Waivers Related to State of Emergency (3/17/20)</p> <p data-bbox="306 293 615 651">(July 15 – filing and payment for individual, corporate, and franchise taxes extended from April 15, waive penalties as long as file and pay tax by July 15. No interest relief – unless state law is changed. These changes do not apply to trust taxes, such as sales and use or withholding taxes.)</p>	<p data-bbox="636 170 1325 285">In addition to the filing extension, the <u>NCDOR will not charge penalties</u> for those filing and paying their taxes after April 15, as long as they file and pay their tax before the updated July 15 deadline.</p> <p data-bbox="636 293 1325 440">However, the department cannot offer relief from interest charged to filings after April 15. Unless state law is changed, tax payments received after April 15 will be charged accruing interest over the period from April 15 until the date of payment.</p> <p data-bbox="636 448 1325 496">These changes do not apply to trust taxes, such as sales and use or withholding taxes.</p> <p data-bbox="636 505 1325 651">The NCDOR will issue official notification once the IRS publishes their guidance, which has not happened at this time. Additionally, taxpayers are encouraged to use online and free services to pay their taxes this year. Most taxpayers can file online for free at: www.NCDOR.gov/NCfreefile</p> <p data-bbox="636 659 1325 683">NCDOR online services: www.ncdor.gov</p> <p data-bbox="636 691 1325 716">NCDOR phone numbers:</p> <p data-bbox="636 724 1325 773">General information: 1-877-252-3052; Individual income tax refund inquiries: 1-877-252-4052”</p> <p data-bbox="636 805 1325 829">Governor Press Release (3/20/20)</p> <p data-bbox="636 870 1325 919">“Tax Deadline Extended to July 15 <i>What that means for individual, corporate and franchise tax bills in North Carolina</i></p> <p data-bbox="636 927 1325 1073">The North Carolina Department of Revenue (NCDOR) announced today that they will extend the April 15 tax filing deadline to July 15 for individual, corporate, and franchise taxes to mirror the announced deadline change from the Internal Revenue Service.</p> <p data-bbox="636 1081 1325 1195">“Taxpayers need relief during this difficult time and my administration is bringing it,” Governor Roy Cooper said. “I will work with both Republicans and Democrats in the state legislature to provide additional help.”</p> <p data-bbox="636 1203 1325 1292">The NC Department of Revenue (NCDOR) will extend the deadline for filing North Carolina individual income, corporate income, and franchise taxes to July 15, 2020. NCDOR will not charge penalties for those filing and paying their taxes after April 15, 2020, as long as they file and pay their tax before the updated July 15, 2020 deadline.</p> <p data-bbox="636 1300 1325 1471">However, the department can not offer relief from interest charged to filings after April 15th. Unless state law is changed, tax payments received after April 15 will be</p>	<p data-bbox="1346 170 1988 219">Carolina individual income, corporate, and franchise taxes to July 15, 2020 as well.</p> <ul data-bbox="1346 227 1988 659" style="list-style-type: none"> <li data-bbox="1346 227 1988 350">• The North Carolina Department of Revenue will not charge penalties for those filing and paying their taxes after April 15, 2020, as long as they file and pay their tax before July 15, 2020. <li data-bbox="1346 358 1988 537">• The NCDOR and the Secretary of Revenue will mirror the IRS changes as much as possible under current law. However, unless state law is changed, tax payments received after April 15 will be charged interest, accruing from April 15 until the date of payment. <li data-bbox="1346 545 1988 659">• This extension only applies to individual, corporate, and franchise returns and payments due April 15, 2020. It does not apply to trust taxes such as sales and use or withholding taxes. <p data-bbox="1346 667 1988 748">Our conversations continue with the state legislature to seek relief on issues tied to state law, including interest on late payments.”</p> <p data-bbox="1346 781 1988 870">Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency (3/17/20) (see prior column for details)</p> <p data-bbox="1346 902 1988 959">N.C. Department of Revenue Service Centers Closed to the Public (3/17/20):</p> <p data-bbox="1346 967 1988 1146">“North Carolina Secretary of Revenue Ronald G. Penny announced today that all North Carolina Department of Revenue (NCDOR) service centers in the state would be closed to the public through at least April 1, 2020, in light of Governor Cooper’s State of Emergency related to COVID-19</p> <p data-bbox="1346 1154 1988 1357">“The safety of our employees and the people of our state are our top concern,” Penny said. “Most services for taxpayers can be handled through our website and by phone. Our agents are available to assist taxpayers with their questions remotely during this unprecedented time. We will work with taxpayers to consider penalty waivers on a case-by-case basis.”</p> <p data-bbox="1346 1365 1988 1414">Taxpayers are encouraged to file their taxes online. Most taxpayers can file online for free at:</p> <p data-bbox="1346 1422 1988 1446">www.NCDOR.gov/NCfreefile</p> <p data-bbox="1346 1455 1988 1479">NCDOR online services: www.ncdor.gov</p> <p data-bbox="1346 1487 1988 1511">NCDOR phone numbers:</p>

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		<p>charged accruing interest over the period from April 15 until the date of payment. These changes do not apply to trust taxes, such as sales and use or withholding taxes.</p> <p>The NCDOR will issue official notification once the IRS publishes their guidance, which has not happened at this time. Additionally, taxpayers are encouraged to use online and free services to pay their taxes this year. Most taxpayers can file online for free at: www.NCDOR.gov/NCfreefile NCDOR online services: www.ncdor.gov NCDOR phone numbers: General information: 1-877-252-3052; Individual income tax refund inquiries: 1-877-252-4052”</p> <p>Prior NC DOR Press Release on Payment Penalties Waived Through July 15 (3/19/20)</p> <p>“N.C. Department of Revenue Offers Relief in Response to COVID-19 Outbreak <i>Payment Penalties Waived Through July 15</i></p> <p>Secretary of Revenue Ronald G. Penny announced today that the North Carolina Department of Revenue (NCDOR) is offering individuals and businesses relief as part of the state’s response to the COVID-19 outbreak. The NCDOR will not impose the late payment penalty for income tax due on April 15, 2020 if the tax is paid by July 15, 2020. On March 18, the Internal Revenue Service (IRS) announced an extended payment deadline for federal taxes, but did not extend the filing deadlines. The NCDOR is mirroring this payment extension to the greatest extent possible under current state law. While the NCDOR is waiving late payment penalties through July 15, state law prevents waiving any interest. As with federal returns, the due date for filing the state income tax returns remains April 15, 2020. For all the details, review this notice. Taxpayers are encouraged to file their taxes online. Most taxpayers can file online for free at: www.NCDOR.gov/NCfreefile NCDOR online services: www.ncdor.gov NCDOR phone numbers: General information: 1-877-252-3052; Individual income tax refund inquiries: 1-877-252-4052</p>	<p>General information: 1-877-252-3052; Individual income tax refund inquiries: 1-877-252-4052 Review Frequently Asked Questions for taxpayers.” (3/17/20)</p> <p>NCDOR website (3/17/20): NCDOR Service Centers remain closed to the public. Taxpayers are encouraged to utilize online and phone services to the greatest extent possible. Call 1-877-252-3052 for assistance. NC response on COVID-19 information</p>

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		<p data-bbox="638 199 1302 256">Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency (3/17/20)</p> <p data-bbox="638 290 1310 469">NC DOR released an Important Notice providing penalty relief for failure to file or pay taxes due between 3/15 and 3/31 so long as filed or paid by 4/15. This does not apply to returns or payments due 4/15 at this time. The waiver is not automatic and must be requested using the regular NC DOR penalty waiver request form (NC-5500).</p> <p data-bbox="638 503 1297 621">“The N.C. Department of Revenue has published a notice that outlines penalty waivers for taxpayers related to the coronavirus state of emergency. The waivers are for certain “late action penalties.””</p> <p data-bbox="638 626 1293 834">“Important Notice: Department of Revenue Provides Penalty Relief to Persons Affected by Novel Coronavirus Disease The purpose of this notice is to inform taxpayers who have been affected by novel coronavirus disease (“COVID-19”) of a limited-time waiver of certain penalties imposed upon taxpayers by the North Carolina Department of Revenue (“Department”).</p> <p data-bbox="638 868 1306 1076">On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to COVID-19. The Secretary 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 for failing to obtain a license, to file a return, or to pay taxes:</p> <ul data-bbox="638 1110 1310 1352" style="list-style-type: none"> <input type="checkbox"/> The penalty for failure to obtain a license (G.S. 105-236(a)(2)); <input type="checkbox"/> The penalty for failure to file a return (G.S. 105-236(a)(3)); <input type="checkbox"/> The penalty for failure to pay tax when due (G.S. 105-236(a)(4)); and <input type="checkbox"/> The penalties regarding informational returns (G.S. 105-236(a)(10)) <p data-bbox="638 1386 1306 1472">(collectively, “Late Action Penalties”). The waiver applies to the failure to timely obtain a license, file a return, or pay a tax that is due between March 15, 2020, and March 31,</p>	

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		<p>2020, if the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020.</p> <p>North Carolina Tax Penalty Relief</p> <p>General Statute 105-237(a) provides the Secretary of Revenue authority to waive or reduce penalties provided for in Subchapter 1 of Chapter 105. The Department’s Penalty Policy allows a waiver of penalties for special circumstances.</p> <p>The Department will waive any Late Action Penalties assessed against taxpayers that have been affected by COVID-19 (“Affected Taxpayers”). The waiver for Affected Taxpayers will apply to Late Action Penalties for deadlines occurring between March 15, 2020, and March 31, 2020. To qualify for the waiver, an Affected Taxpayer must file the return, pay the tax, obtain the license, or receive an extension on or before 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.</p> <p>State law prevents the Department from waiving any interest, including interest assessed for the underpayment of estimated tax, except in the limited case of interest on taxes imposed prior to or during a period for which a taxpayer has declared bankruptcy under Chapter 7 or Chapter 13 of Title 11 of the United State Code.</p> <p>How to Obtain State Penalty Waivers</p> <p>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 (“NC-5500”). Affected Taxpayers should write “COVID-19” on the top of the NC-5500.</p> <p>The NC-5500 is available on the Department’s website, www.ncdor.gov. Affected Taxpayers that do not have access to the NC-5500 can attach a letter requesting a penalty waiver. The letter should contain the taxpayer’s name, address, SSN or FEIN, Account ID, and the tax type</p>	

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		<p>and tax period for which the taxpayer seeks waiver of penalty.</p> <p>The NC-5500 or letter should be mailed to the North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602.</p> <p>Questions</p> <p>This Important Notice may be updated as new information becomes available. If you have any questions about this notice, you may call 1-877-252-3052 to speak to a customer service representative or write to Customer Service, PO Box 1168, Raleigh, NC 27602.”</p>	
North Dakota			<p>The North Dakota Supreme Court declared a state of emergency for the state's courts in response to COVID-19; the court provided a number of statewide scheduling changes, including that all jury trials yet to begin, both criminal and civil, are suspended through April 24, 2020.</p>
Ohio		<p>Ohio officials said they would mirror IRS guidance as it is updated amid the pandemic.</p>	<p>OSCPA Press Release on Accounting services deemed ‘essential’ in state ‘stay at home’ order. (3/22/20)</p> <p>“Accounting services deemed ‘essential’ in state ‘stay at home’ order Ohio Department of Health Director Amy Acton has signed a “stay at home” order for all Ohioans starting Monday evening, however several key businesses and services, including accounting services, may continue as an essential business function.</p> <p><u>The order</u> will go into effect on Monday, March 23 at 11:59 p.m. and will remain in effect until at least Monday, April 6. Gov. Mike DeWine announced the measure Sunday afternoon in what has become a daily news conference and update on the state’s efforts to slow the COVID-19 pandemic.</p> <p>Sunday’s announcement came after several days of concerted effort by OSCP members and leadership to ensure accounting services could continue to function amid any shutdowns.</p> <p>On Friday, OSCP President & CEO Scott Wiley, CAE, wrote to the DeWine Administration to explain the</p>

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			<p>importance of the profession to the COVID-19 response effort.</p> <p>“Businesses are facing difficult decisions due to the major disruption caused by COVID-19,” Wiley <u>wrote</u>. “More than ever, business owners will rely on their CPAs to provide analysis and advice that allows them to make vital decisions, meet their contractual obligations, pay their employees and – ultimately – stay in business.”</p> <p>The Society also leveraged the power of membership, as nearly 800 people sent nearly 2,500 messages via OSCPA’s online tool to ask legislators to both recognize accounting as essential, and to move the state’s tax filing day. (More on that below.)</p> <p>Wiley on Sunday said the administration’s decision for accounting is “a big deal.”</p> <p>“On behalf of the Ohio Society of CPAs’ Executive Board and leadership, I want to thank Gov. DeWine, Lt. Gov. Husted and their staffs for recognizing the importance – indeed, the necessity – of CPAs to the continuity of critical functions in our state.</p> <p>“Accounting has a vital role to play – not only in this pandemic, but as we begin to think about how we can help businesses and society get moving again once this ends.”</p> <p>It’s important to note that, under the order, businesses permitted to continue operations must meet several requirements, including:</p> <ul style="list-style-type: none"> • Meeting physical distancing requirements contained in the order • Allowing as many employees as possible to work from home • Actively encouraging sick employees to stay home • Ensuring that sick leave policies are up to date • Separating employees who appear to have acute respiratory illness symptoms • Reinforcing key messages – stay home when sick, use cough and sneeze etiquette, and practice hand hygiene – to all employees

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			<ul style="list-style-type: none"> • Providing protection supplies (soap and hand sanitizer are two examples) • Being prepared to change business practices if needed <p>Wiley said more remains to be done – and quickly, noting that the Ohio General Assembly will return to Columbus this week.</p> <p>“We expect a massive relief package to be on their plate,” he said. “We have urged legislators to include language to mirror the federal filing and payment deadline extensions for 90 days to July 15.” The Society is also requesting the state to extend the due date for the first quarter 2020 estimated payments. He said CPAs should continue to let their legislators know about this important effort by using the Society’s online tool. And as news of the coronavirus continues to develop, refer to OSCPA’s resource page to stay informed.”</p> <p>OSCPA letter to the Governor on accounting an essential service. (3/20/20)</p> <p>“Thank you again for your leadership as Ohio navigates the impact of the COVID-19 virus and works to keep our state safe yet still moving forward as much as possible. Based on what is occurring in other states, we suspect you may be considering a shelter-in-place order.</p> <p>While health care, utilities, grocery stores and public safety are clearly essential services, we request that you consider including professional accounting services as an essential service should you issue a shelter-in-place order.</p> <p>Accounting services are critical to the financial markets, especially when considering legally mandated activities.</p> <p>Further, a precedent has been set in other states; for example, accounting is included as an essential service in NY and CA, two states that already have issued shelter in-place orders.</p> <p>The following points illustrate why accounting services should be considered essential:</p>

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			<p>1. Accountants provide tax preparation services for individuals and businesses. While most Ohio CPAs are now working from home to address client needs, it is a challenge. Our members are recommending extensions as much as possible, but they also are working hard to file as many returns as possible for clients getting a refund. A majority of Ohioans require the help of a tax expert to complete and file an accurate return – even extensions. The reality is that in many cases CPAs working from home during this time occasionally must go into their office to scan, copy and mail tax documents to clients – particularly for seniors who don’t use email. Today, this can even mean that CPAs need to stop by a senior’s residence to pick up documents since they can’t safely leave their home to mail documents.</p> <p>2. Banks and other lenders require current financial statements and information when reviewing loan requests or a financial restructuring. These requests are likely to increase as a result of the current COVID-19 crisis. Now more than ever, business owners need easy access to their CPA.</p> <p>3. Accounting professionals handle critical and sensitive information, requiring robust cybersecurity systems. While very large companies operate in paperless systems with secure remote access, there are many small to midsize companies and individuals that continue to use paper documents. Even if all these documents could be digitally transmitted, cybersecurity remains a concern. Accounting firms have office IT systems in place for managing and protecting consumers' data; these systems aren't always as sophisticated (and, in some parts of the state, readily available) in a home-office environment.</p> <p>4. Businesses are facing difficult decisions due to the major disruption caused by COVID-19. More than ever, business owners will rely on their CPAs to provide analysis and advice that allows them to make vital decisions, meet their contractual obligations, pay their employees and - ultimately - stay in business.</p> <p>5. The services provided by accounting professionals are used across the entire state. By naming them as essential,</p>

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			<p>many communities are and will continue to be served. We are in an environment where the rules are changing day-to-day. We need calm and rational approaches to the problems ahead of us. By including the accounting profession as essential, you are ensuring that a key resource will be available to individuals and businesses to help them make the critical financial decisions they will face.”</p> <p>OSCPA website posting urging extend the Ohio filing date to 7/15 – (3/20/20) “Please urge Ohio officials to act immediately to extend the state and local April 15 filing deadlines to July 15 On March 20 U.S. Treasury Secretary Mnuchin announced the federal government has moved the April 15 FILING deadline to July 15. He previously announced the payment deadline had been moved to July 15. We now need the State of Ohio to move its own filing deadline from April 15 to July 15 waiving any penalties and interest during that time, and doing all it can to have Ohio municipalities do the same.” (3/20/20)</p> <p>OSCPA second letter to the governor requesting extended filing and payment. (3/18/20)</p> <p>“Thank you again for your outreach to The Ohio Society of CPAs regarding challenges expected in the Ohio business community resulting from the COVID-19 pandemic and steps the State of Ohio could take to mitigate that impact.</p> <p>I want to build on OSCPAs March 13 communication urging a postponement of Ohio income tax filing and payment deadlines and encourage Ohio to follow extensions made at the federal level. Yesterday, President Trump announced the federal government is delaying by 90 days any required payments for 2019 income tax returns, and no penalties or interests on those tax obligations for 90 days. Pursuant to Notice 2020-17, the federal government is unfortunately maintaining the April 15th due date for filing returns or extensions. Despite the federal government’s position, we strongly urge that the State of Ohio NOT conform with the April 15th filing date, and instead defer by 90 days both the filing and payment due dates, and waiver of any related</p>

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			<p>penalties and interest during that time. We make this recommendation for three primary reasons:</p> <p>1) Based on R.C. 718.05(G)(1)(a), the municipal deadline is tied to the state of Ohio’s filing deadline and has nothing to do with the payment deadline.</p> <p>a. If Ohio does not extend the filing deadline, over 600 different local taxing jurisdictions could have 600 different interpretations of a payment deadline extension, and some will still try to assess penalties and interest for payments after April 15th anyway.</p> <p>b. If Ohio does not extend the filing deadline, a municipality could say that 718.05(G)(1)(a) applies to both filing and payment, and if the State chooses not to assess under their own administrative policy it does not bind a municipality to do the same.</p> <p>2) Form 4868 (the federal extension form) will still be due by April 15th, which means the actual computations will still need to be done in order to file an accurate extension for October 15th.</p> <p>a. Obtaining an extension is relatively easy, but all the work preparing the actual request itself is what takes up much of the tax preparers’ time and effort.</p> <p>b. Delaying the payment deadline is beneficial to the taxpayer and economy. If the filing deadline is also not extended, then tax preparers will be spending as much time, if not more, attempting to obtain extensions until October 15th.</p> <p>3) The process of preparing accurate returns or extensions often involves face-to-face meetings of tax preparers and clients which is highly discouraged at this time. All nonessential businesses have been encouraged to close operations or send their employees to work from home.</p> <p>a. There’s an extremely high level of stress within the tax preparation community today. March, in the best of years, is a challenging month. Many of our members are</p>

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			<p>attempting to follow state directives by fully going remote with their workforces for the first time. This new workplace uncertainty has is making it very difficult to meet existing deadlines.</p> <p>b. When you add in the challenges of children at home due to school closures and the likelihood that daycares will soon close, CPAs who typically would be working 12-hour days are unable to do so. Many are trying to get their clients' tax forms completed when they find themselves working from their kitchen tables with spotty internet connections and clients who cannot access needed information.</p> <p>While we recognize that extending a major tax due date and related payments creates difficulties for government entities, we believe the significant challenges created by the pandemic merit the State of Ohio doing just that. Please take these points into consideration and grant an extension of time to both filings and payments.</p> <p>Thank you both for the leadership you are providing our state and all Ohioans during these unprecedented times. I would welcome the opportunity to discuss this matter further if you have any questions.”</p> <p>OH DOT website posting: “Effective immediately, the Ohio Department of Taxation has closed its walk-in center due to Coronavirus concerns.” (3/12/20) OSCPA press release on OSCPAs letter request to the Governor: (3/13/20) “Extend income tax filing and payment deadlines, following any extensions we anticipate will be made at the federal level. ...</p> <p>We know that the Trump Administration is already seriously considering extending deadlines; to avoid confusion, we encourage the State of Ohio to adopt the same changes the federal government ultimately adopts. While whatever is ultimately adopted by the federal government is still uncertain, I have attached a copy of the letter outlining recommendations made by the accounting profession through the American Institute of</p>

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			<p>CPAs to help you understand the various income-tax-related areas of concern.</p> <p>It's also important that municipal governments in our state also follow any federal and state filing and payment deadline changes."</p>
Oklahoma	<p>OK Tax Commission Information and Updates on Website (3/20/20)</p> <p>Prior OK Tax Commission Press Release (3/19/20)</p> <p>(July 15 – extend filing and payment of income tax return due April 15 - including first quarter 2020 estimated tax payments.)</p>	<p>OK Tax Commission Information and Updates on Website (3/20/20)</p> <p>“Oklahoma Tax Commission extends Oklahoma income tax filing date</p> <p>Updated March 20: Oklahomans 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 that the Trump administration has decided to push 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. Earlier this week, the Internal Revenue Service had announced it would delay only the payment deadline, but the filing deadline would remain April 15. In response, the OTC issued Order granting a similar deferral of 2019 Oklahoma income tax payments and first quarter 2020 estimated tax payments.</p> <p>Prior OK Tax Commission Press Release (3/19/20)</p>	<p>OK Tax Commission COVID-19 Website (3/20/20)</p> <p><u>“Oklahoma Tax Commission FAQ</u></p> <p>Is the Oklahoma Tax Commission Open?</p> <p>The lobby of our Oklahoma City main office (2501 N Lincoln Blvd, Oklahoma City, OK) is open for services to taxpayers. We’ve modified our lobby services to adhere to CDC guidelines on stopping the spread of COVID-19. Our Compliance Division lobby is closed at this time, as is the lobby of our Tulsa location.</p> <p>Can I file taxes, renew vehicle registration, make payments and more online?</p> <p>Yes! We encourage you to. View all of our available online services by clicking here.”</p> <p>“As COVID-19 continues to disrupt many aspects of public life, the Oklahoma Tax Commission encourages taxpayers to use our online services. The lobby of our Oklahoma City main office is open for services to taxpayers which adhere to current CDC guidelines. Our Compliance Division lobby is closed at this time, as is the lobby of our Tulsa location. Taxpayers may visit our main office (2501 N Lincoln Blvd, Oklahoma City, OK) for in-person service. A key element of preventing COVID-19 spread is social distancing. One way you can practice this during tax season is using our online services to file, check the status of your return, complete identity verification processes, make payments and much more from the comfort of your home through OkTAP. Our online services also extend to our Motor Vehicle division. You can renew your registration, order a personalized plate and more through OkCARS. We strongly advise that you make use of these resources if possible. As COVID-19 continues to evolve, we will provide updates. Please check this page for</p>

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			<p>the latest information regarding the availability of our services.”</p> <p>Updates from the OSCPA:</p> <ul style="list-style-type: none"> • On 3/18/20, Governor Stitt signed SB661, temporarily allowing public bodies to satisfy the Open Meetings Act electronically. This is due to expire November 15. • The Oklahoma Tax Commission is still open, including their office. This issue is compounded due to the cash-only deposits required by the cannabis vendors. • The Oklahoma Accountancy Board is closed to visitors and cancelled this month’s meeting.
Oregon	<p>DOR website announcement (3/13/20)</p> <p>(Individuals - follow IRS, waive interest and penalties if good faith estimate on first quarter CAT payment due April 30)</p>	<p>DOR website announcement –</p> <p>“Background - The Department of Revenue has several options to grant relief under federal or state declarations of emergency, or when situations arise that impair the ability of taxpayers to meet their obligations. Some options and legal authority are described below.</p> <p>Personal Income Tax - At this time, taxpayers may still file an extension to file with the IRS, and the Oregon Department of Revenue will automatically grant an extension for the Oregon return. Taxpayers may file the federal extension Form 4868 prior to the due date. Both the federal and state extensions grant additional time to file, but are not extensions of payment due dates. The department is tied to the Internal Revenue Service filing and payment due dates for personal income taxes. If the IRS declares the April 15th due date to be extended due to the COVID-19 pandemic, Oregon will automatically connect to those dates for personal income tax filers. The department may also waive penalties under certain circumstances if a taxpayer is late in paying its tax obligation due to a circumstance beyond the taxpayer’s control, such as a declared regional or national state of emergency. Estimated payment due dates for personal income tax are not extended for Oregon, however Oregon law states that interest will not be imposed on an underpayment of estimated tax if the department determines that by reason of casualty, disaster, or other unusual circumstances the imposition of interest would be against equity and good conscience.</p> <p>Corporate Activity Tax - Initial quarterly payments for the new Corporate Activity Tax (CAT) are due April 30, 2020. The department understands that the pandemic may impact commercial activity, up or down, to an extent that makes it</p>	

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		<p>difficult for businesses to estimate their first payment. The department will not assess underpayment penalties to taxpayers making a good faith effort to estimate their first quarter payments.</p> <p>Guidance to local governments on local budget law - In its supervisory capacity for cities, counties, and other taxation districts relating to local budget law, the department reminds local authorities that they may request, in writing, that the assessor grant an extension of the July 15 deadline for certifying taxes. Local governments must adopt their budgets by June 30; which cannot be extended. For alternative means of conducting a public meeting for purposes of gathering public input, please refer to the Oregon Department of Justice’s Public Meeting Law Manual. Any alternate means of conducting public hearings must provide for public comment in real time.”</p>	
Pennsylvania	<p>(DOR fully closed)</p> <p>(July 15 – filing and payment extended for personal income tax returns – waive penalties and interest on 2019 personal income tax payments through the new deadline of 7/15/20 – applies to both final 2019 tax returns and payments and estimated payments for the first and second quarters of 2020. Processing delays on paper filed returns.)</p> <p>(Philadelphia – July 15 - filing and payments until July 15, 2020 for businesses for the <u>Business Income and Receipts Tax</u> and the <u>Net Profits Tax</u>. This policy includes estimated payments.)</p> <p>(Philadelphia – April 30 - extended real estate tax from March 31 to pay an</p>	<p>PA DOR Press Release (3/21/20)</p> <p>“Pennsylvania Extends Personal Income Tax Return Filing Deadline to July 15, 2020 Harrisburg, PA — The Department of Revenue today 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 Internal Revenue Service also extended the federal filing deadline to July 15, 2020.</p> <p>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.</p> <p>The filing deadline is being extended at a time when Governor Tom Wolf has ordered all non-life-sustaining businesses to close to help prevent the spread of COVID-19. Under Pennsylvania law the filing deadline for personal income tax returns is tied to the federal income tax due date.</p> <p>“This is a necessary step that will give Pennsylvania taxpayers extra time to file their returns and make tax payments during a difficult time for everyone,” Revenue Secretary Dan Hassell said. “Particularly for those who plan to meet with a tax professional to prepare their returns, the new deadline will help everyone follow the Governor's guidance to stay at home as we all work to prevent the spread of the virus.”</p>	<p>Accounting deemed essential services in the state. Gov. Wolf updated the list of life-sustaining businesses to include accounting, tax preparation, bookkeeping, and payroll services. (3/20/20)</p> <p>Update from the PICPA (3/21/20): “Pennsylvania law stipulates that the deadline for filing personal income tax (PA 40) must align with the federal deadline. Other taxes are not impacted and would need a change in state law to move deadlines. PICPA is working with allies in the legislature to effect needed changes.”</p> <p>“PLEASE NOTE: PICPA is in constant contact with the DOR and local tax municipalities and will provide updates to this page as soon as possible.”</p> <p>“LOCAL The PICPA is also working with local municipalities on their filing deadlines. The Pennsylvania Local Tax Enabling Act stipulates the local municipality filing and payment deadline is April 15. The PICPA team is working alongside legislators and the DOR on a waivers or update to this law to align with the PA and Federal filing and payment extension of July 15.</p> <p>We will continue to share updates as we learn more. Follow our Webpage, Facebook, LinkedIn, and Twitter feeds.”</p>

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	<p>additional 30 days to April 30, 2020, and extended to April 30 the deadline to apply for an installment payment plan for 2020 real estate tax.)</p>	<p>Although the filing deadline has been extended, the Department of Revenue is encouraging taxpayers who are able to file their returns electronically to do so. This will enable the department to continue to process returns as commonwealth offices are closed. Additionally, if you are expecting a refund from the commonwealth, filing electronically will help avoid a delay in the release of your refund.</p> <p>Padirectfile Taxpayers can electronically file their Pennsylvania tax returns for free through Padirectfile, a secure, state-only electronic income tax filing system that is available through the Department of Revenue's website. For more information or to begin filing, visit Padirectfile.</p> <p>Electronic Filing for Free Free electronic filing options are available to file state and federal returns using software from a reputable vendor (income limits may apply). More vendor information is available on the Department of Revenue's website.</p> <p>Electronic Filing for a Fee Paid tax preparers and commercial tax preparation software providers that offer electronic filing, or e-filing, for a fee are an option for Pennsylvania taxpayers. E-filing offers advantages not available to taxpayers filing by paper, including error-reducing automatic calculators, instant confirmation of successful filing, faster refund processing and direct deposit options.</p> <p>July 15 Deadline All taxpayers who received more than \$33 in total gross taxable income in calendar year 2019 must file a Pennsylvania personal income tax return (PA-40) by midnight on Wednesday, July 15, 2020.</p> <p>Estimated Payments The deadline for taxpayers who make quarterly estimated personal income tax payments is also extended to July 15, 2020. That means estimated payments for the first and second quarters of 2020 will be due by July 15, 2020. Any individual who expects to receive more than \$8,000 of Pennsylvania-taxable income not subject to withholding by a Pennsylvania employer must estimate and pay personal income tax quarterly. Estimated tax due dates for individuals are typically April 15, June 15, Sept. 15 and Jan. 15, or the first following business day if any deadline falls on a weekend or holiday.</p> <p>Filing for an Extension</p>	<p>Pennsylvania Department of Revenue fully closed. (per FTA, 3/17/20)</p> <p>PA DOR coronavirus alert website posting: (3/22/20)</p> <p><i>“Operations Updates: Offices Closed, Inheritance Tax Returns, Tax Appeals, Assessments and Notices, IFTA/MCRT Requirements</i></p> <p>The Department of Revenue’s offices and customer service call center are currently closed as the commonwealth takes steps to help slow the spread of COVID-19 in Pennsylvania. That means anyone visiting a Revenue district office or trying to call the department over the phone will not be able to reach a representative at this time. As an alternative, the department is encouraging taxpayers to use its Online Customer Service Center, available at revenue-pa.custhelp.comOpens In A New Window. You can use this resource to electronically submit a question to a department representative. The department representative will be able to respond through a secure, electronic process that is similar to receiving an email. Additionally, the Online Customer Service Center includes thousands of answers to common tax-related questions. We appreciate your patience during this time.</p> <p>Update on Inheritance Tax Returns Due to the recent closing of commonwealth and county office buildings to help prevent the spread of COVID-19, the Department of Revenue is aware that taxpayers have been unable to meet their Inheritance Tax filing and payment obligations. To address these concerns, the department is asking County Register of Wills offices to implement the following procedures when their operations resume:</p> <ul style="list-style-type: none"> • If a taxpayer is filing a return or making a payment and indicates that either was due during the timeframe that offices were closed, please place a date received as of March 12, 2020, on the return and the receipt. • In addition, the department is making system modifications to not apply penalties for payments received late, that otherwise would have been timely during office closures. <p>Information on Tax Appeals</p>

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		<p>If additional time to file is needed, taxpayers still have the option to file a request for an extension to file their Pennsylvania personal income tax return. The extension is available for up to six months. As an important reminder, an extension of time to file does not extend the deadline to make a payment if you owe taxes to the commonwealth.</p> <p>Paper Filing Although the Department of Revenue is strongly encouraging taxpayers to electronically submit their personal income tax returns, taxpayers who file paper returns will still be able to do so. The returns will be considered timely filed as long as they are postmarked on or before the new deadline of July 15, 2020.</p> <p>Taxpayers who do submit their returns via paper should know that there will be delays in the processing of their returns, due to the fact that Department of Revenue’s offices are closed as part of mitigation efforts to help prevent the spread of COVID-19. This could impact the processing of a taxpayer’s refund if they are expecting one.</p> <p>Appeal Deadline Because commonwealth offices are currently closed to help prevent the spread of COVID-19, there will be additional time in certain cases for taxpayers who wish to appeal a tax assessment issued by the Department of Revenue or file a petition for a tax refund with the Board of Appeals. A petition for appeals of all tax types will be accepted as timely filed if it is filed by the later of the following dates:</p> <ul style="list-style-type: none"> • 30 days after the reopening of the Board of Appeals offices; or • The original appeal deadline. <p>Please know that If the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable. In other words, in these cases petitions will be considered as timely filed if they are filed by the last day of the appeal period. Additionally, the Board of Appeals will accept any submission of requested documentation as long as it is received within 30 days after the Board of Appeals offices reopen.</p> <p>Visit the Board of Appeals’ Online Petition Center for further information on tax appeals.</p> <p>Reach the Department of Revenue Online With the Department of Revenue’s call centers closed due to the mitigation efforts to help prevent the spread of COVID-19,</p>	<p>Because commonwealth offices are currently closed to help prevent the spread of COVID-19, there will be additional time in certain cases for taxpayers who wish to appeal a tax assessment issued by the Department of Revenue or file a petition for a tax refund with the Board of Appeals. A petition will be accepted as timely filed if it is filed by the later of the following dates:</p> <ul style="list-style-type: none"> • 30 days after the reopening of the Board of Appeals offices; or • The original appeal deadline. <p>Please know that If the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable. In other words, in these cases petitions will be considered as timely filed if they are filed by the last day of the appeal period. Additionally, the Board of Appeals will accept any submission of requested documentation as long as it is received within 30 days after the Board of Appeals offices reopen.</p> <p>Visit the Board of Appeals’ Online Petition Center for further information on tax appeals.</p> <p>Information on Assessments and Notices The Department of Revenue continues to process electronically filed tax returns and payments while government operations are shut down due to the COVID-19 outbreak. If you received a notice or assessment from the department that requires a response by a specific date, please know that the deadline to respond is suspended temporarily. That temporary suspension will be lifted once the Department of Revenue’s offices have reopened. Further guidance will be posted on the Revenue website as it becomes available.</p> <p>IFTA/MCRT Requirements Temporarily Waived Certain requirements concerning the International Fuel Tax Agreement (IFTA) and Motor Carrier Road Tax (MCRT) are temporarily waived for all commercial carriers and vehicles traveling into or within Pennsylvania. This waiver applies to decals, temporary permits and trip permits. This action is being taken to ensure commercial carriers and vehicles that are transporting essential services or emergency relief supplies to areas in Pennsylvania affected by the COVID-19 outbreak are able to do so. This temporary waiver comes after Pennsylvania Governor Tom Wolf issued a Proclamation of Disaster Emergency. It</p>

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		<p>the Department of Revenue is encouraging taxpayers to use its Online Customer Service Center, available at revenue.pa.custhelp.com. You can use this resource to electronically submit a question to a department representative. The department representative will be able to respond through a secure, electronic process that is similar to receiving an email. Additionally, the Online Customer Service Center includes thousands of answers to common tax-related questions.</p> <p>For more information, visit www.revenue.pa.gov, where you can find free tax forms and instructions. You can also visit the department's pages on FacebookOpens In A New Window, TwitterOpens In A New Window and LinkedInOpens In A New Window for additional information.”</p> <p>Update from PICPA: (3/21/20)</p> <p>“Pa. Department of Revenue (DOR) Officially Extends PIT Filing Deadline, Provides Updates on Responding to Notices, AST Prepayments</p> <p>The DOR announced on March 21, 2020, that it has extended the filing deadline for Pennsylvania personal income tax returns to July 15, 2020. The DOR will also waive penalties and interest on personal income tax payments made through the new deadline.</p> <p>The DOR, in a message to Peter Calcara, PICPA VP of Government Relations, continues to process electronically-filed tax returns and payments. If you received a notice or assessment that required a response by a specific date, please know that the deadline to respond is suspended temporarily. That temporary suspension will be lifted once the Department of Revenue’s offices have reopened.</p> <p>Also the DOR announced that it is waiving penalties for businesses that are required to make accelerated sales tax (AST) prepayments by Friday, March 20, 2020. The DOR also indicated, “additionally, for April sales tax payments, the department is waiving the AST prepayment requirement and asking businesses to simply remit the sales tax that they have collected in March.” For more information, check out the DOR’s alert page.”</p>	<p>is necessary to waive any statutory provisions that may slow, limit or otherwise hinder the timely and efficient transportation by commercial vehicles during the COVID-19 emergency.</p> <p>The temporary waiver remains in effect from March 19, 2020 until it is determined by Gov. Wolf that the emergency no longer exists, or for 30 days, whichever occurs later.”</p> <p><i>“Waiver of Penalties on Accelerated Sales Tax Prepayments</i></p> <p>To assist the business community as the commonwealth responds to the COVID-19 outbreak, 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.</p> <p>Additionally, for April sales tax payments, the department is waiving the AST prepayment requirement and asking businesses to simply remit the sales tax that they have collected in March.</p> <p>Visit the Department of Revenue’s page on Accelerated Sales Tax Prepayments for more information on how to calculate your prepayments.</p> <p>All businesses are encouraged to remit online using e-TIDES, the department’s online tax system for businesses. Find the REV-819 on the department’s website for a schedule of return and prepayment due dates. You can also visit the department’s Online Customer Service CenterOpens In A New Window to find answers to common tax questions or submit a question to the department.”</p> <p><i>“Property Tax/Rent Rebate Program Application Deadline Extended to End of Year</i></p> <p>In response to the COVID-19 outbreak, the deadline for older adults and Pennsylvania residents with disabilities to apply for rebates on rent and property taxes paid in 2019 has been extended from June 30 to Dec. 31, 2020, the Department of Revenue announced today. Read more about the extension here.”</p> <p>Other info. at PA coronavirus page</p>

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		<p>Philadelphia Press Release (3/23/20)</p> <p>“As the City of Philadelphia continues to navigate the fast-moving COVID-19 coronavirus pandemic, our number one priority is the health and safety of our residents. The Philadelphia Department of Revenue recognizes that the extraordinary measures necessary to keep Philadelphians safe are having a profound impact on many residents and businesses.</p> <p>To offer relief, Mayor Kenney and Revenue Commissioner Frank Breslin announced today that the Department is changing a number of payment deadlines for Real Estate and some business taxes.</p> <p>Real Estate Tax due date extension We ask that taxpayers who can pay their Real Estate Taxes electronically or by mail by March 31 to do so. This will help ensure continuity of City and School District operations. But we know that many residents are struggling. If you cannot pay your Real Estate Tax by March 31, we have extended the deadline to pay an additional 30 days. The due date for 2020 Real Estate Taxes is now April 30, 2020.</p> <p>We have also extended the deadline to apply for an installment payment plan for 2020 Real Estate Tax. These plans have always been available to all seniors and low-income homeowners. For this year, we will accept applications for 2020 taxes until April 30, 2020. Homeowners can find applications for all Real Estate Tax relief programs at www.phila.gov/real-estate-relief.</p> <p>Business Income & Receipts Tax and Net Profits Tax filing and payment extensions We also know that the current safety precautions are especially impacting businesses in the city and the overall economy. To offer relief, the City is extending filing and payment dates for some business taxes. These changes will permit delayed filing and payments, for a potential infusion of around \$500 million into the economy over the next three months.</p> <p>Again, we ask taxpayers who can file and pay their taxes to do so by April 15, 2020. This will help ensure continuity of City and School District operations.</p>	

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		<p>But we know that many businesses are facing extreme circumstances. To support Philadelphia’s businesses, we are taking the following measure:</p> <ul style="list-style-type: none"> • The Department of Revenue will honor the federal extensions granted to businesses from the IRS for filing and payments until July 15, 2020 for the <u>Business Income and Receipts Tax</u> and the <u>Net Profits Tax</u>. This policy includes estimated payments. • No action is required from businesses to take advantage of this extension policy in Philadelphia. <p><u>Other business relief measures</u> are coming from other parts of City government, and we will update this information as those details become available.</p> <p>The Department of Revenue continues to monitor this situation and may make additional updates to these policies. Find the Department’s latest announcements on www.phila.gov/revenue. You can also sign up to receive emails with important Philadelphia tax news: bit.ly/2IV7OQv. <u>Find out about Real Estate Tax relief</u>”</p>	
Rhode Island	RI DOT COVID-19 webpage (3/19/20)		<p>RI DOT COVID-19 webpage (3/19/20)</p> <p><u>Advisory</u> (3/19/20):</p> <p>“The Rhode Island Division of Taxation has created a webpage to address issues related to the coronavirus outbreak (see screenshot below).</p> <p>The Division of Taxation is monitoring developments pertaining to the coronavirus and is following guidance from federal and State officials.1 When virus-related developments occur regarding Rhode Island state taxes, including any changes to deadlines, the Division will post them on the RI DOT COVID-19 webpage: http://www.tax.ri.gov/COVID/</p> <p>“Coronavirus Disease 2019 (COVID-19) Information Welcome to the RI Division of Taxation’s COVID-19 Information page. This page is intended to provide information and updates related to COVID-19’s effects on Taxation. Please see the table below for information currently available.</p>

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			<p>Check back as this table will be updated as information becomes available.</p> <p>Note also that we are actively reviewing guidance provided by the IRS and will be posting updates soon.</p> <p>Here are some important IRS links: <u>Treasury and IRS Issue Guidance on Deferring Tax Payments Due to COVID-19 Breakout</u> <u>Coronavirus Tax Relief</u></p> <p>Check back as this table will be updated as information becomes available.</p> <p>SALES TAX:</p> <p>The Rhode Island Division of Taxation understands the difficulty that many businesses, including small businesses and retailers, are facing during this unprecedented crisis. To that end, the Division would like to remind businesses that the Rhode Island Commerce Corporation has information about low-interest federal disaster loans for working capital to Rhode Island small businesses that are suffering substantial economic injury as a result of the coronavirus. For details, including links to applications, hotlines, and other resources, please see: https://commerceri.com/covid-19/.</p> <p>The Division also would like to remind businesses that the deadline is tomorrow -- Friday, March 20, 2020 -- for remitting sales tax, meals and beverage tax, and certain other levies. These amounts represent taxes that the businesses' customers paid during February 2020 and that the businesses held in trust, by law, for remitting to the State of Rhode Island. For more information about the penalties for misappropriating these amounts, please see <u>Rhode Island General Laws Sections 44-19-35 through 37</u>.</p> <p>The Division also would like to remind businesses and other taxpayers that under <u>Regulation 280-RICR-20-00-4</u> ("Taxpayer Rights and Responsibilities"), they have the express right to request that penalties be abated where there was no negligence or intentional disregard of the law.</p> <p>Check back as this page will be updated as information becomes available."</p> <p>"Online and telephone services</p>

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			<p>While Governor Gina M. Raimondo has declared a state of emergency in response to the virus, the Division of Taxation currently remains open. However, the Division recommends that taxpayers use the agency’s website, portal, email, and phone system -- and avoid visiting the Division of Taxation’s office -- in order to limit the spread of the coronavirus....”</p> <p>RI DOT Advisory 2020-9 (3/14/20) “Division encourages taxpayers to reduce in-person visits as part of effort to slow transmission of coronavirus Agency recommends use of its website, portal, and email and telephone systems...” A detailed list of Division phone numbers and email addresses is available at http://www.tax.ri.gov/contact/.</p> <p>Legislature: To contain the spread of COVID-19, there will be no General Assembly sessions during the week of March 16-20, 2020. All legislative offices will also be closed.</p>
South Carolina	<p>Governor Press Release on July 15 for state income taxes (3/21/20)</p> <p>News Release on June 1 filing and payment (3/17/20)</p> <p>SC Information Letter 20-3 (3/17/20)</p> <p>Charleston Announcement (3/17/20)</p> <p>(July 15 – filing and payment of state income taxes – individual and corporate – waive interest and penalties)</p> <p>(June 1 – filing return and payment – waiving interest and penalties - sales and</p>	<p>Governor Press Release (3/21/20)</p> <p>“Governor Henry McMaster took additional actions today to enhance the state’s response to COVID-19’s continued impact to South Carolina.</p> <p>The governor has also issued Executive Order 2020-12.</p> <p>The governor also directed the Department of Revenue to conform the state’s income tax deadline to July 15th, which is the new federal income tax deadline. Other state taxes will remain delayed until June 1st, as previously ordered.”</p> <p>News Release (3/17/20)</p> <p>The South Carolina Department of Revenue (SCDOR) is offering more time to file returns and pay taxes due April 1, 2020 – June 1, 2020 to assist taxpayers during the COVID-19 outbreak.</p> <p>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, and other taxes filed and</p>	<p>South Carolina was considering special filing and payment relief to those affected by Covid-19, the state’s Department of Revenue spokeswoman Bonnie Swingle, said in an email. (Bloomberg, 3/17/20)</p>

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	<p>use tax, admissions tax, other taxes)</p> <p>(Charleston – suspend accommodations and hospitality taxes for 90 days)</p>	<p>paid with the SCDOR. The SCDOR is automatically applying this tax relief for all applicable returns and payments; you don't need to take any additional action.</p> <p>The SCDOR encourages taxpayers, some of whom may be working from home, to:</p> <ul style="list-style-type: none"> • Use our available online services. Visit MyDORWAY, our free online tax system, at MyDORWAY.dor.sc.gov to securely manage your South Carolina taxes from a smartphone or computer. • Help protect yourself and prevent the spread of COVID-19 by calling or emailing us instead of visiting in person. Find the phone number or email address you need at dor.sc.gov/contact. • Consider filing your Individual Income Taxes electronically, which is safer and faster. Visit dor.sc.gov/iit-filing to learn more. After you file, check your refund status online at dor.sc.gov/refund. <p>Visit IRS.gov for federal tax relief information.</p> <p>Visit the SCDOR's website at dor.sc.gov/emergencies and review SCDOR Information Letter 20-3 for more information. Connect with the SCDOR on Facebook and Twitter for up-to-date news and announcements.”</p> <p>Charleston Announcement (3/17/20)</p> <p>Charleston County, as well as the City of Charleston, will suspend collection of accommodations and hospitality taxes for 90 days. Summey said the city and county has also the governor’s office and Department of Revenue to do the same thing. Those taxes are due on Friday.</p>	
South Dakota			<p>SD DOR website: “Due to the Governor’s executive order, our offices will be closed until March 23rd. Our staff is available via chat or at 800-829-9188 to answer your questions.” (3/16/20)</p>
Tennessee			<p>Affected Tennessee <i>tornado</i> disaster taxpayers have until July 15 to file.</p> <p>TN DOR Website (3/20/20)</p> <p>“Effective March 20, 2020 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</p>

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			<p>March 20, 2020 through April 12, 2020. This includes the Motor Carrier office at 44 Vantage Way in Nashville. Motor Carrier customers are encouraged to utilize the following resources:</p> <p>TNTAP online services for IFTA, IRP, UCR and Intrastate Forms and additional information related to your Motor Carrier account</p> <p>Motor Carrier Call Center: 615-399-4265</p> <p>For taxpayers seeking tax filing assistance, we are available to assist you over the phone at our Taxpayer Assistance Hotline 615-253-0600 or Tax Practitioner Hotline 615-253-0700, online at Revenue Help, or by email revenue.support@tn.gov. This is a rapidly evolving situation. We will continue to post updates here as they become available. Thank you for your patience.”</p>
Texas	<p>Texas Comptroller Glenn Hegar Issues Statement on Sales Tax Deadlines and Coronavirus Pandemic (3/17/20)</p>	<p>Texas Comptroller Glenn Hegar Issues Statement on Sales Tax Deadlines and Coronavirus Pandemic (3/17/20)</p> <p>As the March 20 monthly sales tax due date approaches, Texas Comptroller Glenn Hegar reminds businesses to use the agency’s online tools for tax filing and payment.</p> <p>“We are committed to the health and safety of taxpayers, members of the community, agency employees and businesses throughout the state,” Hegar said. “For that reason, we’re urging businesses to make use of the agency’s online tools to meet the March 20 deadline and remit taxes collected from Texans in February and held ‘in trust’ until now.”</p> <p>A suite of online tools to facilitate filing and on-time payment of taxes can be found on the agency’s website, and a quick reference site has been set up in response to the COVID–19 emergency. For taxpayers who must visit Comptroller field offices, protocols have been put in place to ensure proper social distancing and protect the safety of both taxpayers and Comptroller employees.</p> <p>For monthly filers, taxes collected in February must be remitted to this agency by March 20. The agency will in turn remit local sales taxes back to local communities who rely on that revenue to provide day-to-day and emergency services to local residents....</p> <p>. As part of that pulling together, I ask businesses to remit the taxes they collected from Texans by the established due date. “We will examine each tax due date as it approaches, and I will keep lawmakers and all stakeholders informed as the agency evaluates rapidly changing conditions.”</p>	<p>Texas Comptroller COVID-19 Response Website (3/20/20)</p> <p>“A Message from the Comptroller</p> <p>At the Comptroller’s office, the health and well-being of our taxpayers, employees and communities is our top priority. We understand the concern and uncertainty you may be experiencing surrounding the coronavirus (COVID-19) and are committed to being responsive to the needs of our taxpayers as the situation evolves.</p> <p>We strongly encourage you to use our online tools, tutorials and other resources for tax services, and establish 24/7 account access on Webfile.</p> <p>You can access your Webfile account any time and submit your sales tax reports, make payments, change your on-file mailing address, close a business location and more. It’s easier and faster (in most cases) to manage your Webfile account digitally, especially given call wait times may be longer than usual.</p> <p>To see what other services we offer online, check out our Virtual Field Office.</p> <p>While the Comptroller’s office recognizes the hardships businesses are facing during these uncertain times, the taxes that are due are based on sales made in February and collected by businesses on behalf of the state and local governments in February, the decision is not to extend or delay the March due dates for state and local sales taxes, hotel taxes, mixed beverage gross receipts and sales taxes,</p>

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		<p>Taxpayers are strongly encouraged to use online tools, tutorials and other resources for tax services, and establish 24/7 account access on Webfile.”</p>	<p>motor vehicle rental tax, seller-financed motor vehicle sales tax and motor fuels taxes. Learn more »” COVID-19 Impacts by Business Function</p> <p>Field Offices</p> <p>Motor Vehicle Tax Extension</p> <p>Property Tax Assistance Division</p> <p>Statewide Procurement</p> <p>Texas Guaranteed Tuition Plan</p> <p>Unclaimed Property For questions about COVID-19, dial 2-1-1, then choose Option 6 for updates from the Texas Department of State Health Services. Hours: 7:00 a.m. – 8:00 p.m., 7 days per week . If you experience difficulty when dialing 2-1-1, please email coronavirus@dshs.texas.gov.”</p>
Utah	<p>Utah Tax Commission Website: (3/18/20) News release (3/16/20)</p>	<p>Utah Tax Commission Website: (3/18/20) News release (3/16/20) Due Date: 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 federal due date, Utah’s due date will also be extended.</p> <p>The due dates of Utah corporate and pass through entities is set by state statute and will not be effected by IRS changes in the due dates for those returns without action by the legislature.</p>	<p>Utah Tax Commission Website: (3/18/20) “Important Changes Related to COVID-19 The Tax Commission is making temporary changes to help slow the spread of COVID-19. Please know that we are doing everything possible to address the tax and motor vehicle needs of the public during this epidemic. Return to this website as needed for updates. Also see this news release for additional information. Telephone Assistance for Taxes: Agents are available at 801-297-2200 or 800-662-4335 for assistance Monday-Friday, 8:00 a.m. – 5:00 p.m. Telephone Assistance for Motor Vehicles: Agents are available at 801-297-7780 or 800-DMV-UTAH (800-368-8824) for assistance Monday-Friday, 8:00 a.m. – 5:00 p.m. In-Person Assistance: Very limited services are available at our offices. See this news release for additional information. Online Services: For the most efficient tax and motor vehicle service, please use Taxpayer Access Point (TAP) or Motor Vehicle Portal (MVP). RenewalExpress is also available for renewing your vehicle registration.</p>

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			<p>All scheduled appeals hearings will be held by telephone from March 23 through April 24, 2020. Due to COVID-19 precautions, the Tax Commission will hold all events as scheduled, but will hold the events via telephone conference only. Individuals appearing in person will not be accommodated. If you have questions on how to proceed with a telephone hearing, or if you feel your position will be unduly prejudiced by a telephone hearing, rather than an in-person hearing, please call 801-297-2282. To appear by telephone, you must call 15 minutes prior to the hearing at 801 297-2282 for further instructions. <input type="checkbox"/> If you have questions or require special accommodations, please call 801- call 801-297-3900 in advance of the hearing.</p> <p>The Property Tax Division functions will continue without interruption. Most of the work will be completed using email and phone communication.</p>
Vermont			<p>Proposed legislation: On 3/15/20, the Vermont House passed COVID-19 emergency response legislation as an amendment to an emergency responder budget bill. No text of the amendment is available yet. The VT Senate would take it up after the week recess. The package was attached to H.742, legislation which provides grants for emergency medical personnel training.</p> <p>Legislature: The Legislature has adjourned until Tuesday, March 24th. The State House will be closed during the adjournment. All staff except essential security and IT personnel will work remotely.</p>
Virginia	<p>Bulletin 20-4 (3/20/20)</p> <p>Press Release: Governor Northam Announces Additional Actions to Address COVID-19 (3/19/20)</p> <p>(June 1 – extend due date for VA income tax payments – penalty waiver if full amount paid by June 1 or late payment penalties</p>	<p>Bulletin 20-4 (3/20/20)</p> <p>“IMPORTANT INFORMATION REGARDING VIRGINIA’S INCOME TAX PAYMENT DEADLINES</p> <p>INCOME TAX PAYMENT EXTENSION AND PENALTY WAIVER IN RESPONSE TO THE COVID-19 CRISIS</p> <p>On March 19, 2020, Governor Ralph Northam requested that the Department of Taxation extend the due date for certain Virginia income tax payments to June 1, 2020 in response to the coronavirus disease 2019 (COVID-19) crisis. The relevant filing deadlines will remain the same. This bulletin provides</p>	<p>VSCPA submitted a letter to the Secretary of Finance, requesting interest and penalty relief through 6/15/20. (3/19/20)</p> <p>“The Virginia Society of Certified Public Accountants (VSCPA) Tax Advisory Committee would like to request the Virginia Department of Taxation (TAX) consider providing relief to Virginia taxpayers in light of the uncertainty and challenges caused by the coronavirus (COVID-19) pandemic. In Notice 2020-17 issued today, the IRS announced an extension of the payment deadline until July 15, 2020, for federal income taxes due on April 15, 2020. This extension applies to both the balances due on 2019 returns and estimated income tax payments due.</p>

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	<p>accrue from original date due – for individual, corporate, and fiduciary income taxes and any estimated income tax payments required in this period. Interest continues to accrue from the original due date. Filing deadlines remain same.)</p>	<p>additional information regarding this extension and penalty waiver program.</p> <p>Payment Extension and Waiver of Late Payment Penalties Any income tax payments due during the period from April 1, 2020 to June 1, 2020 can now be submitted to the Department of Taxation (“the Department”) at any time on or before June 1, 2020 without penalty. As a result, the Department will automatically waive any late payment penalties that would otherwise apply so long as full payment is made by June 1, 2020. If full payment of the amount owed during the period is not made by June 1, 2020, this penalty waiver will not apply, and late payment penalties will accrue from the original date that the payment was due.</p> <p>Interest will continue to accrue from the original due date of such payment. Therefore, taxpayers who are able to pay by the original due date are encouraged to do so. Taxes eligible for this payment extension and penalty waiver include individual, corporate, and fiduciary income taxes, as well as any estimated income tax payments that are required to be paid to the Department during this period.</p> <p>Please note that this does not provide a filing extension. To avoid any late filing penalties that may apply, taxpayers that utilize the aforementioned payment extension are still required to file income tax returns by the relevant due dates. However, if you are unable to file by such due dates, Virginia offers automatic filing extensions to all taxpayers for up to six months (or seven months in the case of certain corporations). No application is required to file on extension. Please see the Department’s website for more information. If you decide to take advantage of Virginia’s automatic filing extension, please be sure to make an extension payment by June 1, 2020 to avoid late payment penalties or extension penalties, as applicable.</p> <p>This Tax Bulletin is available online in the Laws, Rules & Decisions section of the Department’s website. If you have additional questions, please visit the Department’s website at http://www.tax.virginia.gov, or contact the Department at (804) 367-8031 for individual income tax questions or (804) 367-8037 for business tax questions.”</p>	<p>We recognize that minimizing the impact to the state budget is critically important to allowing the Commonwealth to continue to have the financial means to provide much needed services during this unprecedented crisis. Specifically, we understand that it may be difficult to extend any relief provided beyond the Commonwealth’s current fiscal year. Therefore, the Committee is recommending that penalties and interest for tax payments due on May 1, 2020, be waived for payments received through June 15, 2020. This will leave the current payment and filing deadline of May 1 in place, but allow for relief to those taxpayers who may need it.</p> <p>Lastly, it is our understanding that Congress, Treasury and the Internal Revenue Service (IRS) are considering several additional relief measures. Virginia should continue to monitor any federal actions taken and assess whether similar relief measures would be appropriate in the Commonwealth. ...”</p> <p>The Virginia Supreme Court issued an order declaring a judicial emergency in all district and circuit courts in the state in response to COVID-19; non-essential and non-emergency court proceedings are suspended until April 6, 2020.</p>

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		<p>Press Release: Governor Northam Announces Additional Actions to Address COVID-19 (3/19/20)</p> <p>...</p> <p><u>“Support for Impacted Businesses</u></p> <p>...</p> <p>Businesses impacted by COVID-19 can also request to defer the payment of state sales tax due tomorrow, 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>The Governor has requested that the Department of Taxation to extend the due date of <i>payment</i> of Virginia individual and corporate income taxes. While filing deadlines remain the same, the due date for individual and corporate income tax will now be June 1, 2020. Please note that interest will still accrue, so taxpayers who are able to pay by the original deadlines should do so.” (This is the Governor’s proposal.)</p>	
Washington	<p>Washington DOR COVID-19 website: (3/18/20)</p> <p>City of Seattle press release (3/10/20)</p> <p>Announcement of City of Tacoma (3/20/20)</p> <p>(need <i>request</i> filing and payment extend quarterly and annual returns extra 30 days – to 5/15 - <i>on request</i> - for annual businesses, waive penalties - business and occupation tax, real estate excise tax, and other taxes, delay assessments 30 days)</p>	<p>Washington DOR COVID-19 website: (3/18/20)</p> <p>“Business Relief During COVID-19 Pandemic</p> <p>As most of you are aware, Governor Inslee recently issued a proclamation that bans gatherings of 50 people or more and shuts down restaurants (other than to-go or delivery), bars, entertainment and recreational facilities, and other businesses in response to the COVID-19 crisis. Please see the Governor’s page for a full list of impacted businesses.</p> <p>These are unprecedented times and the Department of Revenue recognizes the profound impact on the businesses it serves. Revenue is ready to do everything it can to help “businesses stay in business”. The Department’s plan is to give customers extra grace during this state of emergency and to work with business owners within the parameters of the law as much as possible.</p> <p>Relief Available</p> <p>As a result, Revenue is taking the following measures during the state of emergency to provide relief to all COVID-19 impacted businesses. These actions are in effect during the state of emergency (February 29, 2020, through the end of the state of emergency, yet to be determined). This action addresses a broad range of taxes: business and occupation tax, real estate excise tax, and other taxes administered by</p>	<p>Washington DOR COVID-19 website: (3/20/20)</p> <p>All DOR offices are temporarily closed to the public</p> <p>Our call center agents are available to assist by phone or chat. Contact us.</p> <p>Online Filing and Call Center Assistance</p> <p>All of our services are available remotely. My DOR is up and running and available 24/7 for online filing. Our call center agents are ready to offer their assistance at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m. If you recently received something from us and need special assistance, please contact us. We are here to help!</p> <p><u>Resources for Washington businesses & workers impacted by COVID-19</u></p> <p>Additional information for employers and insurance</p> <p>Washington State Coronavirus page</p> <p>King County Coronavirus page</p> <p>Due to Public Health concerns, please contact the King County Tax Advisor Office by phone at 206-477-1060 or email taxadvisor@kingcounty.gov.</p>

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		<p>the Department including tax deferrals for biotechnology and medical device manufacturing.</p> <p>What if I am unable to file and pay my monthly, quarterly or annual return?</p> <p>Upon request, the Department will provide extensions for filing and paying tax returns (even if it is after the due date).</p> <ul style="list-style-type: none"> • 60 days for monthly filers • 30 days for quarterly and annual filers <p>What if I need to, or have been, working with the Department on a collection related issue?</p> <p>Revenue will delay issuing new compliance assessments for the next 30 days and reassess then. This delay includes tax warrants, notices of withhold and deliver, and revocations.</p> <p>What if I have a payment plan with the Department?</p> <p>Upon request, Revenue will work with taxpayers that are impacted by COVID-19 to adjust payment plan amounts or extend payment dates 30 to 60 days. If payment is extended, additional penalties and interest that would have normally accrued during the extension period will be waived.</p> <p>What if I am scheduled for an audit or under audit right now?</p> <ul style="list-style-type: none"> • The Department will delay auditing businesses that have gross income of less than \$5 million in the past year, or are a type of business <u>specifically identified in the Governor’s proclamation</u>, for 60 days. Revenue will reevaluate after this time. • For audits in progress, Revenue staff will work with you to either issue the audit or provide an extension of up to 60 days based on your preference. • Revenue staff will be flexible in scheduling audits of businesses and encourage electronic records to support social distancing. 	

		<p>What should I do if I have a temporary business registration? Businesses with a temporary registration that have had their event cancelled should notify the Department by replying to the original email they received when obtaining their temporary certificate. If you no longer have the original email, you may send a message to communications@dor.wa.gov to cancel your temporary registration.</p> <p>What happens if I am late renewing my business license during this time period? The Department will waive penalties for late renewals. <i>Please note that penalties and interest accrued prior to February 29, 2020, will not be waived.</i></p> <p>Requesting Relief Businesses can request the relief above by sending a secure email in their My DOR account or by calling Revenue’s customer service staff at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m.”</p> <p><u>City of Seattle Guidance Release:</u> “Deferral of B&O Taxes. Effective immediately, the department of Finance and Administrative Services (FAS) will defer business and occupation (B&O) tax collections for eligible business owners, allowing small business owners increased flexibility during a period of financial duress caused by the COVID-19 outbreak.</p> <p>Deferral of B&O Taxes FAS will offer deferred Business and Occupation (B&O) tax filing and payment options for businesses impacted by COVID-19. Eligible businesses include those that have annual taxable income of \$5 million or less and currently pay City taxes on a quarterly basis. Businesses will have until late 2020 to pay their B&O under this plan. The City estimates that 20,000 businesses could be eligible for this, based on B&O reporting.”</p> <p>Announcement of City of Tacoma (3/20/20)</p> <p>“COVID-19 Tax Relief for Tacoma Business We are all in this together, and we are here to help.</p> <p>Deferral of Quarterly B&O Taxes Mayor Victoria Woodards has authorized the City of Tacoma to defer taxes for qualified small businesses located in Tacoma.</p>	
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		<p>You are considered a small business if you pay \$10,000 or less in B&O taxes annually.</p> <p>If you are a small business, and you pay Tacoma B&O taxes on a quarterly basis, you will <i>automatically</i> be switched to a “Quarterly Deferred” tax status and allowed to defer payment of your quarterly taxes until the end of 2020.</p> <p>Note: Delinquent tax returns prior to these periods may not be considered.</p> <p>If you qualify, your 1st, 2nd and 3rd quarter B&O taxes will be due:</p> <p>On or before January 31, 2021.</p> <p>You Will be Notified if You Qualify A notice from the City of Tacoma’s Tax & License Office will be sent out the week of March 23, 2020 to your business notifying you that your business has been <i>automatically</i> moved into a “Quarterly Deferred” tax status. If this is the case, you will still receive 1st, 2nd and 3rd quarter tax returns with a due date of January 31, 2021.</p> <p>If you prefer to continue filing on a quarterly basis: You can keep doing so. Deferred filing is not mandatory. It is only an option for small businesses who need help getting through the current financial hardship they may be experiencing due to COVID-19.</p> <p>You can simply file on filelocal-wa.gov or send by mail. There is no need to contact the Tax & License Office.</p> <p><i>Due Date Extension - B&O Tax</i> If you need additional time to file any of your City of Tacoma taxes due to COVID-19, but don’t necessarily qualify under the definition of what a “small business” is, please email taxinfo@cityoftacoma.org and request a filing extension.</p> <p>Due Date Extension - Monthly Gambling Tax Monthly gambling tax returns are due on March 31, 2020 and April 30, 2020.</p>	

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		<p>The City can extend the due date for monthly gambling tax returns by 90 days. To request an extension, please email taxinfo@cityoftacoma.org. The request may be made after the due date. To take advantage of the extended due date:</p> <ul style="list-style-type: none"> • Mail in your tax return with your payment –OR– • Email your tax return to taxinfo@cityoftacoma.org and call (253) 591-5252 to pay over the phone with your credit card <p>You cannot file and pay on filelocal-wa.gov if you are taking advantage of the extended due date <i>without</i> being required to pay the penalty and interest.</p> <p><i>Job Tax Credit</i> Businesses taking advantage of the job tax credit will not be required to pay back the tax credit used on prior tax periods if they lose eligibility for the credit due to a reduction in workforce because of the state of emergency or a general economic recession.</p> <p>If you have lost eligibility for one or more job credits due to COVID-19: Complete a Job Credit Economic Recession/State of Emergency Declaration form and send to taxinfo@cityoftacoma.org or Tax & License, P.O. Box 11064, Tacoma, WA 98402.</p> <p>An auditor will review the information and determine the positions that remain eligible for the credit.</p> <p>If you have already paid back job credits used for prior periods but lost eligibility due to COVID-19: Complete a Job Credit Economic Recession/State of Emergency Declaration form and send to taxinfo@cityoftacoma.org or Tax & License, P.O. Box 11064, Tacoma, WA 98402.</p> <p>An auditor will review the information and issue a refund if appropriate.</p> <p>If you have lost eligibility: Although you are not required to pay back the credit used on prior tax periods, you cannot continue to take the credit on</p>	

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		<p>future tax periods that were included in the five-year tax credit term.</p> <p>Questions? The Tax & License team is here to help. For questions or concerns, email taxinfo@cityoftacoma.org or call (253) 591-5252.”</p>	
West Virginia			
Wisconsin			<p>WI DOR website and WI DOR COVID-19 website: (3/20/20) “COVID-19 Information and Announcements</p> <ul style="list-style-type: none"> • DOR encourages the use of online services whenever possible • All TCE and most VITA sites are closed • The IRS has launched a web page focused on steps to help taxpayers, businesses and others affected by the coronavirus https://www.irs.gov/coronavirus” <p>“Serving Wisconsin taxpayers is our priority, but when health issues arise, we must adjust our services to best protect the safety and well being of everyone involved. Please check here for the most up-to-date information on COVID-19 in Wisconsin. Please check here for COVID-19 announcements specific to the Department of Revenue.”</p>
Wyoming			
Puerto Rico	<p>Press Release - Department of the Treasury extends the period for the filing of Informative Declarations corresponding to the year 2019 (3/16/20) see more</p> <p>Press Release - Department of the Treasury extends the date for filing the Income Tax Return for the year 2019 by one month (3/15/2020) see more</p> <p>(April 15 – passthroughs – filing and payment and estimated tax)</p>	<p>Administrative Determination 20-03 (AD 20-03) of March 13, 2020 – Extension of filing period for income tax returns and its corresponding payments: Various returns and payments are extended as follows:</p> <p>For pass-through entities and other taxpayers that have income tax returns due during March 2020, the PRTD granted an additional extension of the returns and payments until April 15, 2020 (including the payments due with returns, extensions and estimated income tax due on March 16, 2020).</p> <p>For taxpayers with income tax returns due on April 15, 2020, the PRTD granted an additional extension of the returns and payments (including the payments due with returns, extensions and estimated income tax) through May 15, 2020.</p>	<p>Executive Order of the Governor (3/15/20) - (No. OE-2020-023) requiring businesses to close until March 30. Certain businesses (in general, those associated with food and fuel distribution, health-related services, equipment and supplies, and financial institutions) are exempted from this order. The order applies to most governmental agencies. (3/15/20)</p> <p>The secretary recalled that all Department offices will remain closed until March 30 and urged taxpayers to carry out their transactions online through the portal www.suri.hacienda.pr.gov. New online services include requesting debt certifications and filing of returns, return status of returns, request for approval of payment plans automatically, making multiple payments (eg, estimated, deferred, extension, among</p>

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		<p>Internal Revenue Circular Letter 20-20 (CC RI 20-20) of March 16, 2020 – Payment plans moratorium: Taxpayers that have been economically affected by COVID-19 and the closure order will not be required to follow the terms of a payment plan between the period March 16, 2020, and April 30, 2020. The PRTD will not be imposing interest and penalties for non-compliance with the payment plans. If there is a notice for interest and penalties, the taxpayer may submit a request through SURI to eliminate such charges.</p> <p>Press Release - Department of the Treasury extends the period for the filing of Informative Declarations corresponding to the year 2019 (3/16/20) see more</p> <p><i>“The filing dates of IVU payrolls and payments were also postponed for a month</i></p> <p>The secretary of the Department of the Treasury (DH), Francisco Parés Alicea, reported the extension of the period of electronic filing of Informative Declarations corresponding to the taxable year 2019, until next April 15, without the application of penalties.</p> <p>The official announced that they also extended an additional month, the filing dates and payments related to the Sales and Use Tax (IVU), with due dates of March 15 and 31, 2020 and the due date to file returns, declarations and forms, as well as all payments or deposits of all other contributions administered by the Department, whose due dates are between March 15, 2020 and April 15, 2020.</p> <p>This extension includes the validity of all Internal Revenue bail and license, whose expiration dates are between March 15 and 31, 2020, until April 30.</p> <p>"We continue evaluating all the dates and maturities of the different tax commitments that citizens have with the Department, in order to temper the situations that we have experienced since the year 2020 began, with the tremors that affected many municipalities, the impact of COVID-19 in the country and the recent curfew and closure of establishments, approved by the governor, Wanda Vázquez Garced, as a preventive measure to control the spread of the virus, "said the official.</p> <p>Parés Alicea said that anyone affected by the decreed state of emergency due to the imminent impact of COVID-19 is also being granted a moratorium under the terms of their payment plan with the Department.</p>	<p>others), request for an extension to file the income tax return, sending evidence of returns (if applicable) and filing and amending returns.</p> <ul style="list-style-type: none"> • Publications • Tax Return, Forms and Schedules • Tax Calendar • Virtual Press Room • Economic information • Taxpayer Rights • Government agencies • Contact Us <p>Department of Finance Tel: (787) 622-0123; For payments call (787) 620-2323, Option 2 PO Box 9024140, San Juan, PR 00902-4140</p> <p>Press Release - Department of the Treasury reports the closure of operations and the availability of online transactions and services (3/15/20)</p> <p>“All tax procedures may be carried out through SURI</p> <p>The Secretary of the Department of the Treasury (DH), Francisco Parés Alicea, announced the closure of all offices until March 30 and the continuity of online services and transactions, as a preventive measure before the declaration of a state of emergency due to the Coronavirus (COVID-19) and the recent related executive orders.</p> <p>The measure includes the closure of the Orientation and Preparation Centers, the 360 Service Centers and all the Internal Revenue Collections.</p> <p>"Given the executive order of the governor, Wanda Vázquez Garced, who established a curfew, the closure of government operations, commerce and the private sector and the declaration of a state of emergency by COVID-19, I have determined to carry out a closure preventive of all agency operations for the next two weeks. We will continue the essential operation remotely and offering online services through the Unified Internal Revenue System (SURI) and Virtual Collecting, "said the secretary. Regarding the returns, he indicated that taxpayers can file them electronically through the suppliers certified by the Department, available on the website</p>

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		<p>"Taxpayers who have any debt under the Payment Plan with the Department, will not be obliged to make the terms of said plan, corresponding to the period between March 16, 2020 and April 30, 2020. In these cases we will not be imposing fines, interests and penalties, for any breach," he said.</p> <p>The details of the measures approved by the secretary are contained in the Internal Revenue Information Bulletin 20-08 , in Administrative Determination 20-04 and in the Internal Revenue Circular Letter 20-20, all available on the website www. hacienda.pr.gov, Publications section."</p> <p>Press Release - Department of the Treasury extends the date for filing the Income Tax Return for the year 2019 by one month (3/15/2020) see more</p> <p><i>Certain administrative dates are also extended before the executive order of state of emergency for the Coronavirus</i></p> <p>The secretary of the Department of the Treasury (DH), Francisco Parés Alicea, reported the extension of the deadline for the filing of the Income Tax Return for the year 2019 and the payment of its contribution, until next May 15.</p> <p>The payment of the first installment of the estimated tax, whose due date is March 16, is also postponed an additional month. While all the conduit entities, who file their return based on the calendar year and the taxpayers who file by economic year, with an expiration date of March 16, will have the option to file until April 15, 2020.</p> <p>"As established by the governor, Wanda Vázquez Garced, after the declaration of a state of emergency due to the coronavirus, we have issued Administrative Determination 20-03, extending the deadlines to comply with certain tax responsibilities in a responsible manner, to avoid the possibility of contagion due to crowding of the public,"said the official.</p> <ul style="list-style-type: none"> • The Treasury also issued Information Bulletin 20-07, extending other administrative terms such as preventive measures to prevent taxpayers from visiting the Department's offices to make arrangements or request services. <p>Parés Alicea explained that the following dates have been extended:</p> <ul style="list-style-type: none"> • 120 additional days are granted to the period established in any notification of mathematical 	<p>www.hacienda.pr.gov, in the 2019 Return section. The deadline for filing the Tax Return on Income 2019 was extended until May 15, as well as other administrative dates. In the near future, communications will be issued about other transactions whose expiration dates fall during the closing period and which have not yet been extended.</p> <p>"We will continue with the processing of payrolls and the payment of reimbursements as they are completed automatically through our digital SURI platform," said the Minister of Finance.</p> <p>Parés Alicea, urged all taxpayers to carry out their transactions online through the portal www.suri.hacienda.pr.gov. He recalled that the new online services include requesting debt certifications and filing of returns, return status of returns, request for approval of payment plans automatically, make multiple payments (eg, estimated, deferred, extension, among others), request for an extension to file the income tax return, sending evidence of returns (if applicable) and filing and amending returns.</p> <p>On the other hand, the merchandise entry operation at the docks, pursuant to the executive order, will continue as usual. The authorized merchants or importers may make their declarations and obtain the corresponding release through SURI. "We will have assigned personnel to attend to requests and any situation that may arise at the docks," he added.</p> <p>For additional information, you can access the website www.hacienda.pr.gov and follow the official accounts on Twitter and Facebook: @DptoHacienda ."</p>

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		<p>error or adjustment in the return that the taxpayers have received from the Department.</p> <ul style="list-style-type: none"> It is extended for an additional 90 days from the expiration date of March 12, 2020, all terms for filing administrative complaints and for the presentation of information or documents required by the Department's Office of Administrative Appeals (OAA). All administrative hearings cited by the OAA are suspended, to be held from March 16, 2020, until June 15, 2020. Soon, the OAA will be notifying taxpayers of the new dates for administrative hearings that will not take place. finished. <p>“We urge taxpayers to adjust to the new dates and to use SURI as the main tool to carry out transactions. We want to avoid, as much as possible, public visits, as a preventive measure against the possible spread of the Coronavirus,” the Secretary reaffirmed.</p> <p>For additional information on both determinations, you can access the website www.hacienda.pr.gov, Publications section.”</p>	
<p>Federal</p>	<p>White House Briefing Statement - President Approves Washington Disaster Declaration (3/22/20)</p> <p>IR-2020-58 Information Release on extended filing and payment due date from April 15 to 7/15: (3/21/20)</p> <p>FEMA website on NY disaster declaration (3/20/20)</p> <p>Taxpayer Assistance Center Statement (3/20/20)</p> <p>IRS Notice 2020-18 on extending 4/15 filing and payment to 7/15 (3/20/20)</p>	<p>White House Briefing Statement - President Approves Washington Disaster Declaration (3/22/20)</p> <p>“Today, President Donald J. Trump declared that a major disaster exists in the State of Washington and ordered Federal assistance to supplement State, tribal, and local recovery efforts in the areas affected by the Coronavirus Disease 2019 (COVID-19) pandemic beginning on January 20, 2020, and continuing. The President’s action makes Federal funding available for Crisis Counseling for affected individuals in all areas in the State of Washington.</p> <p>Federal funding is also available to State, tribal, and eligible local governments and certain private nonprofit organizations for emergency protective measures, including direct Federal assistance, for all areas in the State of Washington impacted by COVID-19.</p> <p>Pete Gaynor, Administrator, Federal Emergency Management Agency (FEMA), Department of Homeland Security, named Michael F. O’Hare as the Federal Coordinating Officer for Federal recovery operations in the affected areas.</p>	<p>AICPA Press Release on AICPA-led Coalition Urges Expedited Small Business Funding Via Payroll Processors (3/22/20)</p> <p>AICPA Press Release on AICPA Thanks Senator Thune and Other Congressional Members for Successful Push on April 15 Tax Filing Extension (3/20/20)</p> <p>AICPA Press Release on AICPA Thanks Department of the Treasury and IRS For April 15 Tax Filing Extension and Expresses Gratitude for Member and State CPA Society Outreach (3/20/20)</p> <p>AICPA Press Release on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions: (3/18/20)</p> <p>AICPA Press Release on Needed Immediate Filing Relief Guidance (3/13/20)</p>

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	<p>IR-2020-57 on tax credits for Coronavirus-related leave (3/20/20)</p> <p>Tweet on extending 4/15 filing and payment until 7/15 (3/20/20,10:04 am)</p> <p>IRS Notice 2020-17 and Statement and Press Release on delay of payment until 7/15 (3/18/20)</p> <p>IRS Coronavirus Tax Relief Page</p> <p>IRS Resource Guide on Disaster Assistance and Emergency Relief Program (6/24/19)</p> <p>IR-2020-54 and Notice 2020-15 on high deductible health plans and COVID-19 expenses (3/11/20)</p> <p>FEMA News Release HQ-20-017-FactSheet (3/13/20)</p> <p>(July 15 – filing and payment delayed until 7/15 for individuals for income taxes and self-employment taxes, corps, waives interest and penalties)</p>	<p>Additional designations may be made at a later date if requested by the State and warranted by the results of further assessments.</p> <p>FOR FURTHER INFORMATION MEDIA SHOULD CONTACT THE FEMA NEWS DESK AT (202) 646-3272 OR FEMA-NEWS-DESK@FEMA.DHS.GOV.” (3/22/20)</p> <p>IR-2020-58 Information Release on extended filing and payment due date from April 15 to 7/15: (3/21/20)</p> <p>“Tax Day now July 15: Treasury, IRS extend filing deadline and federal tax payments regardless of amount owed</p> <p>The Treasury Department and Internal Revenue Service announced today that the federal income tax filing due date is automatically extended from April 15, 2020, to July 15, 2020.</p> <p>Taxpayers can also defer federal 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 as well as those who pay self-employment tax.</p> <p>Taxpayers do not need to file any additional forms or call the IRS to qualify for this automatic federal tax filing and payment relief. Individual taxpayers who need additional time to file beyond the July 15 deadline, can request a filing extension by filing Form 4868 through their tax professional, tax software or using the Free File link on IRS.gov. Businesses who need additional time must file Form 7004.</p> <p>The IRS urges taxpayers who are due a refund to file as soon as possible. Most tax refunds are still being issued within 21 days.</p> <p>“Even with the filing deadline extended, we urge taxpayers who are owed refunds to file as soon as possible and file electronically,” said IRS Commissioner Chuck Rettig. “Filing electronically with direct deposit is the quickest way to get refunds. Although we are curtailing some operations during this period, the IRS is continuing with mission-critical operations to support the nation, and that includes accepting tax returns and sending refunds. As a federal agency vital to the overall operations of our country, we ask for your personal support, your understanding – and your patience. I’m incredibly</p>	<p>AICPA release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners? (3/13/2)</p> <p>AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20)</p> <p>IRC Code section 7508A and Treas. Reg. § 301.7508A-1 and IRS Rev. Proc. 2018-58</p> <p>The IRS has started to close field offices in some coronavirus hot spots, like Seattle, New York and Northern California. (3/18/20)</p> <p>IRS Website Alert: (3/22/20)</p> <p>“In response to the national emergency and to protect our employees, America’s taxpayers, communities and our partners, the IRS has temporarily closed all Taxpayer Assistance Centers and discontinued face-to-face service throughout the country until further notice. The IRS is continuing to process tax returns, issue refunds and help taxpayers to the greatest extent possible. Click here for more info on taxpayer assistance center closures.”</p> <p>Taxpayer Assistance Center Statement (3/20/20)</p> <p>“As the COVID-19 coronavirus crisis continues to develop, the IRS is taking multiple steps to protect our employees, America’s taxpayers, communities and our partners.</p> <p>In response to the national emergency, the IRS has temporarily closed all Taxpayer Assistance Centers and discontinued face-to-face service throughout the country until further notice.</p> <p>The IRS is continuing to process tax returns, issue refunds and help taxpayers to the greatest extent possible. Taxpayers are highly encouraged to go to IRS.gov and to the newly created IRS.gov/coronavirus webpage where they can find the latest updates about IRS services, explore free options to file or request an extension to file at www.irs.gov/freefile, find forms, tax help, refund status and payment options.”</p> <p>FEMA News Release HQ-20-017-FactSheet (3/13/20)</p>

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		<p>proud of our employees as we navigate through numerous different challenges in this very rapidly changing environment.”</p> <p>The IRS will continue to monitor issues related to the COVID-19 virus, and updated information will be posted on a special coronavirus page on IRS.gov.</p> <p>This announcement comes following the President’s emergency declaration last week pursuant to the Stafford Act. The Stafford Act is a federal law designed to bring an orderly and systematic means of federal natural disaster and emergency assistance for state and local governments in carrying out their responsibilities to aid citizens. It was enacted in 1988.</p> <p>Treasury and IRS will issue additional guidance as needed and continue working with Congress, on a bipartisan basis, on legislation to provide further relief to the American people.”</p> <p>FEMA website (3/20/20) “New York Covid-19 Pandemic (DR-4480) Incident Period: January 20, 2020 and continuing. Major Disaster Declaration declared on March 20, 2020”</p> <p>Notice 2020-18 on extending 4/15 filing and payment to 7/15 (3/20/20)</p> <p>“Federal income tax filing and payment relief on account of Coronavirus Disease 2019 (COVID-19) emergency. The Treasury Department and IRS are providing relief to all taxpayers who have Federal income tax returns and Federal income tax payments due on April 15, 2020. The April 15, 2020 deadline is postponed to July 15, 2020. Associated interest, additions to tax, and penalties for late filing or late payment will be suspended until July 15, 2020.”</p> <p>“Part III - Administrative, Procedural, and Miscellaneous</p> <p>Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic</p> <p>Notice 2020-18</p> <p>I. PURPOSE On March 13, 2020, the President of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the</p>	<p>“COVID-19 Emergency Declaration Release date: March 13, 2020 Release Number: HQ-20-017-FactSheet On March 13, 2020, the President declared the ongoing Coronavirus Disease 2019 (COVID-19) pandemic of sufficient severity and magnitude to warrant an emergency declaration for all states, tribes, territories, and the District of Columbia pursuant to section 501 (b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the “Stafford Act”). State, Territorial, Tribal, local government entities and certain private non-profit (PNP) organizations are eligible to apply for Public Assistance.”</p> <p>In accordance with section 502 of the Stafford Act, eligible emergency protective measures taken to respond to the COVID-19 emergency at the direction or guidance of public health officials’ may be reimbursed under Category B of the agency’s Public Assistance program. FEMA will not duplicate assistance provided by the Department of Health and Human Services (HHS), including the Centers for Disease Control and Prevention, or other federal agencies. This includes necessary emergency protective measures for activities taken in response to the COVID-19 incident. FEMA assistance will be provided at the 75 percent Federal cost share</p> <p>This declaration increases federal support to HHS in its role as the lead federal agency for the federal government’s response to COVID-19. The emergency declaration does not impact measures authorized under other Federal statutes.</p> <p>FEMA assistance will require execution of a FEMA-State/Tribal/Territory Agreement, as appropriate, and execution of an applicable emergency plan. States, Tribal and Territorial governments do not need to request separate emergency declarations to receive FEMA assistance under this nationwide declaration.</p>

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		<p>ongoing Coronavirus Disease 2019 (COVID-19) pandemic (Emergency Declaration). The Emergency Declaration instructed the Secretary of the Treasury “to provide relief from tax deadlines to Americans who have been adversely affected by the COVID-19 emergency, as appropriate, pursuant to 26 U.S.C. 7508A(a).”</p> <p>Pursuant to the Emergency Declaration, this notice provides relief under section 7508A(a) of the Internal Revenue Code (Code) for the persons described in section III of this notice that the Secretary of the Treasury has determined to be affected by the COVID-19 emergency. This notice supersedes Notice 2020-17.</p> <p>II. BACKGROUND</p> <p>Section 7508A provides the Secretary of the Treasury or his delegate (Secretary) with authority to postpone the time for performing certain acts under the internal revenue laws for a taxpayer determined by the Secretary to be affected by a Federally declared disaster as defined in section 165(i)(5)(A). Pursuant to section 7508A(a), a period of up to one year may be disregarded in determining whether the performance of certain acts is timely under the internal revenue laws.</p> <p>On March 18, 2020, the Department of the Treasury and the Internal Revenue Service issued Notice 2020-17 providing relief under section 7508A(a) of the Code, which postponed the due date for certain Federal income tax payments from April 15, 2020 until July 15, 2020. This notice restates and expands upon the relief provided in Notice 2020-17.</p> <p>III. GRANT OF RELIEF</p> <p>The Secretary of the Treasury has determined that any person with a Federal income tax payment or a Federal income tax return due April 15, 2020, is affected by the COVID-19 emergency for purposes of the relief described in this section III (Affected Taxpayer). The term “person” includes an individual, a trust, estate, partnership, association, company or corporation, as provided in section 7701(a)(1) of the Code.</p> <p>For an Affected Taxpayer, 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. Affected Taxpayers do not have to file Forms 4868 or 7004. There is no limitation on the amount of the payment that may be postponed.</p>	<p>FEMA encourages officials to take appropriate actions that are necessary to protect public health and safety pursuant to public health guidance.”</p> <p>President Directs FEMA Support Under Emergency Declaration for COVID-19 and blog and article explaining it.</p> <p>FEMA Disaster Declaration Process</p> <p>Treasury Page on Coronavirus: Resources, Updates, and What You Should Know</p> <p>Government response to Coronavirus page</p> <p>Democrats on the Ways and Means Committee sent IRS Commissioner Charles Rettig a letter on March 10 inquiring about a possible postponement. On March 11, a group of Senators followed with their own correspondence “urging [Rettig] to provide significant flexibility on the April 15 tax filing season deadline for individual taxpayers.”</p> <p>Enacted Legislation:</p> <p>H.R. 6201, Families First Coronavirus Response Act enacted 3/18/20. It provides a variety of relief although is limited in tax relief. It includes:</p> <ul style="list-style-type: none"> • expand unemployment benefits • exclude from income any “emergency leave benefits.” <p>(H.R. 6201) – enacted. It does not include the payroll tax cut the President has called for but it would provide tax cuts to employers to offset the costs of offering emergency sick leave. The package would also provide a refundable credit against self-employment tax. The credit would cover 100% of self-employed individuals’ sick-leave equivalent or 67% if they were taking care of a sick family member or child if their school was closed. It would also require insurers and federal health programs to fully cover virus testing. The new version that passed the House late on 3/16 would limit a “qualifying need” for FMLA leave to instances where an employee can’t work or telecommute</p>

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		<p>The relief provided in this section III is available solely with respect to Federal income tax payments (including payments of tax on self-employment income) and Federal income tax returns due on April 15, 2020, in respect of an Affected Taxpayer’s 2019 taxable year, and Federal estimated income tax payments (including payments of tax on self-employment income) due on April 15, 2020, for an Affected Taxpayer’s 2020 taxable year. No extension is provided in this notice for the payment or deposit of any other type of Federal tax, or for the filing of any Federal information return.</p> <p>As a result of the postponement of the due date for filing Federal income tax returns and making Federal income tax payments from April 15, 2020, to July 15, 2020, the period beginning on April 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to file the Federal income tax returns or to pay the Federal income taxes postponed by this notice.</p> <p>Interest, penalties, and additions to tax with respect to such postponed Federal income tax filings and payments will begin to accrue on July 16, 2020.</p> <p>IV. EFFECT ON OTHER DOCUMENTS</p> <p>This Notice supersedes Notice 2020-17. Because of the expansion of relief provided in this notice and the fact that Notice 2020-17 is superseded, any phone calls regarding Notice 2020-17 that have not already been returned will not be returned. As noted below, taxpayers with questions regarding the application of this notice should contact (202) 317-5436.</p> <p>V. DRAFTING INFORMATION</p> <p>The principal author of this notice is Jennifer Auchterlonie of the Office of Associate Chief Counsel, Procedure and Administration. For further information regarding this notice, you may call (202) 317-5436 (not a toll-free call).”</p> <p>IRS Information Release IR-2020-57 on tax credits for Coronavirus-related leave (3/20/20)</p> <p>“Treasury, IRS and Labor announce plan to implement Coronavirus-related paid leave for workers and tax credits for small and midsize businesses to swiftly recover the cost of providing Coronavirus-related leave</p> <p>Today the U.S. Treasury Department, Internal Revenue Service (IRS), and the U.S. Department of Labor (Labor) announced</p>	<p>because their child’s school, day care, or child care is unavailable.</p> <p>Proposed Legislation:</p> <p>A revised version of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, (H.R. 748, originally introduced 3/19/20, revised version on 3/22/20) an approximately \$1.6 trillion tax-and-spending package aimed at providing additional stimulus to address the economic impact of the coronavirus pandemic, suffered a setback in the Senate March 22 when Majority Leader Mitch McConnell, R-Ky., was unable to obtain the 60-vote supermajority he needed to put it on a path to a vote on final passage by March 23. (3/22/20)</p> <p>(A section-by-section summary is available from Senate Republican staff.)</p> <p>On the tax side, the revised Senate bill, which was unveiled earlier on March 22, includes several significant business provisions that, among other things, would:</p> <ul style="list-style-type: none"> - eliminate the taxable income limit for certain net operating losses and allow businesses and individuals to carry back losses incurred in 2018, 2019, and 2020 to the five prior tax years; - relax the excess business loss rules under section 461(l); - allow enhanced refundability of previously generated corporate AMT credits; - loosen the business interest limitation under section 163(j) from 30 percent to 50 percent; and - fix the “retail glitch” for qualified improvement property. <p>Other technical corrections are included in these tax provisions.</p> <p>The measure also would provide relief to individual taxpayers through provisions such as</p> <ul style="list-style-type: none"> - direct cash payments, - penalty-free access to retirement account savings to address virus-related financial hardships, and - an expanded deduction for charitable contributions.

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		<p>that small and midsize employers can begin taking advantage of two new refundable payroll tax credits, designed to immediately and fully reimburse them, dollar-for-dollar, for the cost of providing Coronavirus-related leave to their employees. This relief to employees and small and midsize businesses is provided under the Families First Coronavirus Response Act (Act), signed by President Trump on March 18, 2020.</p> <p>The Act will help the United States combat and defeat COVID-19 by giving all American businesses with fewer than 500 employees funds to provide employees with paid leave, either for the employee's own health needs or to care for family members. The legislation will enable employers to keep their workers on their payrolls, while at the same time ensuring that workers are not forced to choose between their paychecks and the public health measures needed to combat the virus.</p> <p>Key Takeaways</p> <ul style="list-style-type: none"> • Paid Sick Leave for Workers For COVID-19 related reasons, employees receive up to 80 hours of paid sick leave and expanded paid child care leave when employees' children's schools are closed or child care providers are unavailable. • Complete Coverage Employers receive 100% reimbursement for paid leave pursuant to the Act. <ul style="list-style-type: none"> ○ Health insurance costs are also included in the credit. ○ Employers face no payroll tax liability. ○ Self-employed individuals receive an equivalent credit. • Fast Funds Reimbursement will be quick and easy to obtain. <ul style="list-style-type: none"> ○ An immediate dollar-for-dollar tax offset against payroll taxes will be provided ○ Where a refund is owed, the IRS will send the refund as quickly as possible. • Small Business Protection Employers with fewer than 50 employees are eligible for an exemption from the requirements to provide leave to care for a child whose school is closed, or child care is unavailable in cases where the viability of the business is threatened. • Easing Compliance 	<p>Tax provisions: Provisions applicable to individuals</p> <p>Recovery rebates for individuals The legislation would provide a rebate, or more accurately, a refundable tax credit of up to \$1,200 for eligible individuals and up to \$2,400 for eligible individuals filing a joint return. These credits are subject to phase outs beginning at the following adjusted gross income (AGI) levels:</p> <ul style="list-style-type: none"> • \$150,000 in the case of a joint return • \$112,500 in the case of a head of household • \$75,000 in the case of all other eligible individuals <p>Early withdrawal from retirement funds The legislation would generally waive the 10% penalty for early withdrawal of funds from a qualified retirement plan in the case of "coronavirus-related distributions." A coronavirus-related distribution generally would be any distribution made by an eligible retirement plan to an individual on or after January 1, 2020, and before December 31, 2020, who is (or whose spouse or dependent is) diagnosed with COVID-19 or who experiences certain defined financial crises related to the coronavirus crisis. A taxpayer may repay the coronavirus-related distribution within three years from the date the distribution was made. To the extent any distribution made under the provision is taxable, the tax is spread ratably over a three-year period.</p> <p>Temporary waiver of required minimum distribution rules for certain retirement plans and accounts The provision generally would waive for 2020 the required minimum distributions from defined contribution plans and IRAs.</p> <p>Allowance of charitable contributions for non-itemizing taxpayers For taxpayers who claim the standard deduction, the provision would allow a charitable deduction of up to \$300.</p> <p>Increase in charitable contributions limits For individual taxpayers who itemize, the provision would suspend for 2020 the 50% of AGI limitation on certain</p>

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		<ul style="list-style-type: none"> ○ Requirements subject to 30-day non-enforcement period for good faith compliance efforts. <p>To take immediate advantage of the paid leave credits, businesses can retain and access funds that they would otherwise pay to the IRS in payroll taxes. If those amounts are not sufficient to cover the cost of paid leave, employers can seek an expedited advance from the IRS by submitting a streamlined claim form that will be released next week.</p> <p>Background</p> <p>The Act provided paid sick leave and expanded family and medical leave for COVID-19 related reasons and created the refundable paid sick leave credit and the paid child care leave credit for eligible employers. Eligible employers are businesses and tax-exempt organizations with fewer than 500 employees that are required to provide emergency paid sick leave and emergency paid family and medical leave under the Act. Eligible employers will be able to claim these credits based on qualifying leave they provide between the effective date and December 31, 2020. Equivalent credits are available to self-employed individuals based on similar circumstances.</p> <p>Paid Leave</p> <p>The Act provides that employees of eligible employers can receive two weeks (up to 80 hours) of paid sick leave at 100% of the employee’s pay where the employee is unable to work because the employee is quarantined, and/or experiencing COVID-19 symptoms, and seeking a medical diagnosis. An employee who is unable to work because of a need to care for an individual subject to quarantine, to care for a child whose school is closed or child care provider is unavailable for reasons related to COVID-19, and/or the employee is experiencing substantially similar conditions as specified by the U.S. Department of Health and Human Services can receive two weeks (up to 80 hours) of paid sick leave at 2/3 the employee’s pay. An employee who is unable to work due to a need to care for a child whose school is closed, or child care provider is unavailable for reasons related to COVID-19, may in some instances receive up to an additional ten weeks of expanded paid family and medical leave at 2/3 the employee’s pay.</p> <p>Paid Sick Leave Credit</p> <p>For an employee who is unable to work because of Coronavirus quarantine or self-quarantine or has Coronavirus symptoms and is seeking a medical diagnosis, eligible employers may receive</p>	<p>charitable contributions. For corporations, the 10% AGI limitation would be increased to 25% for certain 2020 contributions.</p> <p>Business provisions</p> <p>Delay of 2020 employer payroll taxes</p> <p>The provision would allow employers to delay the payment of payroll taxes otherwise payable in 2020. Those taxes would instead be paid in 2021 and 2022.</p> <p>Extended carry-back period for net operating losses</p> <p>The provision would allow corporations to carry back losses incurred in 2020, 2019, and 2018 for five years. The provision would also temporarily allow some net operating losses (NOLs) to fully offset income. Special rules would be provided for REITs and life insurance companies. The bill also includes a technical correction to the 2017 tax law (the so-called “Tax Cuts and Jobs Act” or “TCJA”) relating to the effective date of changes made by the TCJA to the NOL rules.</p> <p>Expanded use of losses for partnerships and sole proprietors</p> <p>The bill temporarily (and retroactively) would suspend the application of the limitation on excess business losses of non-corporate taxpayers that was enacted as part of the TCJA, for tax years beginning after 2017 and before 2026. It also makes technical changes to the loss limitation rules, retroactive to the enactment of the TCJA.</p> <p>Immediate refundability of corporate AMT credits</p> <p>The provision generally would permit corporations to immediately claim refunds against remaining AMT credits that have not previously been refunded.</p> <p>Relaxation of limits on interest deductibility</p> <p>The provision would temporarily relax the section 163(j) limit on deductible interest. The rule would increase the interest limit from 30% of adjusted taxable income to 50% of adjusted taxable income for tax years beginning in 2019 and 2020. It would also provide special rules in the case of partnerships.</p>

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		<p>a refundable sick leave credit for sick leave at the employee's regular rate of pay, up to \$511 per day and \$5,110 in the aggregate, for a total of 10 days.</p> <p>For an employee who is caring for someone with Coronavirus, or is caring for a child because the child's school or child care facility is closed, or the child care provider is unavailable due to the Coronavirus, eligible employers may claim a credit for two-thirds of the employee's regular rate of pay, up to \$200 per day and \$2,000 in the aggregate, for up to 10 days. Eligible employers are entitled to an additional tax credit determined based on costs to maintain health insurance coverage for the eligible employee during the leave period.</p> <p><i>Child Care Leave Credit</i></p> <p>In addition to the sick leave credit, for an employee who is unable to work because of a need to care for a child whose school or child care facility is closed or whose child care provider is unavailable due to the Coronavirus, eligible employers may receive a refundable child care leave credit. This credit is equal to two-thirds of the employee's regular pay, capped at \$200 per day or \$10,000 in the aggregate. Up to 10 weeks of qualifying leave can be counted towards the child care leave credit. Eligible employers are entitled to an additional tax credit determined based on costs to maintain health insurance coverage for the eligible employee during the leave period.</p> <p><i>Prompt Payment for the Cost of Providing Leave</i></p> <p>When employers pay their employees, they are required to withhold from their employees' paychecks federal income taxes and the employees' share of Social Security and Medicare taxes. The employers then are required to deposit these federal taxes, along with their share of Social Security and Medicare taxes, with the IRS and file quarterly payroll tax returns (Form 941 series) with the IRS.</p> <p>Under guidance that will be released next week, eligible employers who pay qualifying sick or child care leave will be able to retain an amount of the payroll taxes equal to the amount of qualifying sick and child care leave that they paid, rather than deposit them with the IRS. The payroll taxes that are available for retention include withheld federal income taxes, the employee share of Social Security and Medicare taxes, and the employer share of Social Security and Medicare taxes with respect to all employees.</p>	<p>Technical correction for qualified improvement property</p> <p>The bill includes a technical correction to a provision enacted as part of the TCJA. The provision in the updated version of the Senate bill would change the recovery life of qualified improvement property to 15 years, making those costs eligible for bonus depreciation, retroactive to enactment of the TCJA. (per summary of tax provisions. 3/22/20)</p> <p>Senator Thune bill, S. 3535, Tax Filing Relief for America Act, to change the April 15 filing deadline to July 15, 2020, introduced on 3/19/20. The bipartisan legislation was introduced by Sen.. John Thune, R-S.D., Steve Daines, R-Mont., and Angus King, I-Maine, and is co-sponsored by Sen. Richard Burr, R-N.C., and Chris Van Hollen, D-Md. AICPA supports this bill.</p> <p>(3/20/20) U.S. Senate Finance Committee ranking member Ron Wyden (D-OR), along with Senator Ben Cardin (D-MD), today unveiled a draft bill (release) (bill text, one page summary) entitled "Save America's Main Street Act." The bill contains a number of proposals that may reflect priorities of some Senate Democrats as negotiations continue with Senate Republicans to potentially craft a bill—widely referred to as "Phase 3"—to address concerns raised by the coronavirus (COVID-19) pandemic. "To help address cash flow issues and prevent further mass layoffs, the <i>Save America's Main Street Act</i> would:</p> <ul style="list-style-type: none"> • Provide Immediate Tax Rebates <ul style="list-style-type: none"> ○ Qualifying small businesses with \$1 million or less in gross receipts and 50 or less employees will receive a check equal to 30% of the gross receipts reported in a previous year, up to \$75,000. • Provide a Percent Wage Credit to Help Small Business Keep Workers on Payroll <ul style="list-style-type: none"> ○ A 50 percent employee retention payroll tax credit for wages paid to employees during the COVID-19 emergency. The credit would be available to any small business that has been forced to close due to a federal, state or local government directive or as a result of quarantining of employees.

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		<p>If there are not sufficient payroll taxes to cover the cost of qualified sick and child care leave paid, employers will be able file a request for an accelerated payment from the IRS. The IRS expects to process these requests in two weeks or less. The details of this new, expedited procedure will be announced next week.</p> <p>Examples</p> <p>If an eligible employer paid \$5,000 in sick leave and is otherwise required to deposit \$8,000 in payroll taxes, including taxes withheld from all its employees, the employer could use up to \$5,000 of the \$8,000 of taxes it was going to deposit for making qualified leave payments. The employer would only be required under the law to deposit the remaining \$3,000 on its next regular deposit date.</p> <p>If an eligible employer paid \$10,000 in sick leave and was required to deposit \$8,000 in taxes, the employer could use the entire \$8,000 of taxes in order to make qualified leave payments and file a request for an accelerated credit for the remaining \$2,000.</p> <p>Equivalent child care leave and sick leave credit amounts are available to self-employed individuals under similar circumstances. These credits will be claimed on their income tax return and will reduce estimated tax payments.</p> <p>Small Business Exemption</p> <p>Small businesses with fewer than 50 employees will be eligible for an exemption from the leave requirements relating to school closings or child care unavailability where the requirements would jeopardize the ability of the business to continue. The exemption will be available on the basis of simple and clear criteria that make it available in circumstances involving jeopardy to the viability of an employer’s business as a going concern. Labor will provide emergency guidance and rulemaking to clearly articulate this standard.</p> <p>Non-Enforcement Period</p> <p>Labor will be issuing a temporary non-enforcement policy that provides a period of time for employers to come into compliance with the Act. Under this policy, Labor will not bring an enforcement action against any employer for violations of the Act so long as the employer has acted reasonably and in good faith to comply with the Act. Labor will instead focus on compliance assistance during the 30-day period.</p>	<ul style="list-style-type: none"> ○ The credit would also be available to any business that has experienced a 25 percent drop in year-over-year gross receipts. This employee retention credit would be available for the first \$7,500 in wages paid per employee over the next four months. ● Delay Estimated Tax Payments <ul style="list-style-type: none"> ○ This legislation would defer all 2020 estimated payments for small business owners until September, when more can be known about the business’s annual performance. Further, the bill reduces the required estimated payments from 100 percent of the previous year liability to 75 percent. <p>Text of the legislation is available here. A one-page summary of the legislation is available here.” (3/20/20)</p> <p>House Ways and Means Chairman Neal letter to Treasury on need to change April 15 filing deadline. (3/19/20)</p> <p>Rep. Josh Gottheimer, D-N.J., and Rep. Paul Mitchell, R-Mich., sent a letter to the IRS on March 13 asking that the federal deadline be extended to June 15. (3/13/20)</p> <p>A third House coronavirus response package that is being developed will include making sure sick workers can access longer term leave, increasing the scope of allowable uses of family and medical leave, Pelosi said in a statement today. The package will also work to expand refundable tax credits for self-employed workers, make sure actions taken by the Trump administration balances workforce needs, and paid leave for first responders and health-care workers, Pelosi said in the statement 3/17/20.</p> <p>Separately, Schumer unveiled a new virus funding package of at least \$750 billion for Americans affected by the outbreak. The legislation would include \$400 billion in emergency appropriations to aid seniors, public housing, and schools and children.</p> <p>Senate Finance Committee member Steve Daines, R-Mont., in a March 17 release outlined a coronavirus relief</p>

		<p>For More Information For more information about these credits and other relief, visit Coronavirus Tax Relief on IRS.gov. Information regarding the process to receive an advance payment of the credit will be posted next week.”</p> <p>Tweet of filing extension until 7/15 (3/20/20) (3/20/20) at 10:04 am – Treasury Secretary Mnuchin tweeted at “...we are moving Tax Day from April 15 to July 15. All taxpayers and businesses will have this additional time to file and make payments without interest or penalties. We are waiting for IRS announcement.</p> <p>IRS Notice 2020-17 on delay of payment until 7/15 (3/18/20):</p> <p>Under the guidance, C corporations can delay income tax payments of up to \$10 million until July 15 without penalty or interest. Individual taxpayers can delay income and self-employment tax payments of up to \$1 million until July 15 without penalty or interest. No extensions are provided for the payment or deposit of other types of federal taxes. Taxpayers must still file timely returns or request extensions by the normal April 15 due dates.</p> <ul style="list-style-type: none"> • The Notice covers any person with a Federal income tax payment due April 15, 2020, in an aggregate amount up to \$1 million and up to \$10 million for each corporate consolidated group or for each C corporation that does not join in filing a consolidated return. The term “person” includes individuals, trusts, estates, partnerships, associations, companies and corporations. • The Notice is only applicable with respect to Federal income tax payments, including self-employment taxes due on April 15. This includes the payment of Federal taxes due on April 15 for calendar year 2019, as well as first quarter 2020 Federal estimated tax payments. • No extension is provided for the payment or deposit of any other type of Federal taxes. • The Notice does NOT extend the April 15 deadline for filing your Federal tax return. If a taxpayer cannot file their Federal return by the April 15 deadline, they must still file a request for extension by April 15 (for individuals, the extension is automatically granted until October 15). The payment of Federal taxes that would generally be paid in 	<p>plan that would include a tax relief payment worth 7.65 percent of six months of salary, \$1,000 for all first responders and healthcare professionals, and a suspension of small business administration loans for three months.</p> <p>The administration is also weighing a proposal to allow homeowners whose income was cut by the coronavirus to delay mortgage payments. Still to be decided is a mechanism for borrowers to catch up. The federal government also will have to determine how to advance money to mortgage servicers so investors in mortgage-backed securities can get their guaranteed payments.</p> <p>“The Trump administration is discussing a plan that could amount to as much as \$1.2 trillion, including direct payments of \$1,000 or more to all Americans within two weeks.”</p> <p>The U.S. Tax Court announced it would reschedule hearings or trials as needed, and urged individuals not to come into the building if they felt sick.</p> <p>2019 Canadian Individual Income Tax Returns (Form T1) originally due April 30, 2020, now due June 1, 2020. See additional info on tax payment deferral.</p> <p>Global tax developments summary on COVID-19 (3/22/20)</p> <p>CDC Coronavirus page</p> <p>CDC implementation of mitigation strategies for communities with local COVID-19 transmission</p> <p>Bloomberg tax coronavirus updates</p> <p>Conditional coronavirus relief provided by SEC</p> <p>Global coronavirus map, which is updated daily.</p>
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		<p>with the extension or tax return can be deferred until no later than July 15.**</p> <ul style="list-style-type: none"> • If payment is received by the July 15 deadline, no interest or penalty will be assessed. Interest and penalty will begin accruing on payments received beginning July 16, 2020. (Interest and penalties will accrue on amounts over the \$1 million/\$10 million limits that are not paid in by April 15, 2020). • Certain taxpayers that may be subject to penalties despite the relief of Notice 2020-17 may seek a waiver of relief from penalties. <p>**IMPORTANT REMINDER: If a taxpayer files for an extension on April 15 and chooses not to make a payment at that time and anticipates that they will not be able to file your return by July 15, they will still have to make the extension payment by July 15 (so they may want to consider if the additional deferral to pay is really worth doing).</p> <p>“For an Affected Taxpayer, the due date for making Federal income tax payments due April 15, 2020, in an aggregate amount up to the Applicable Postponed Payment Amount, is postponed to July 15, 2020. The Applicable Postponed Payment Amount is up to \$10,000,000 for each consolidated group (as defined in §1.1502-1) or for each C corporation that does not join in filing a consolidated return. For all other Affected Taxpayers, the Applicable Postponed Payment Amount is up to \$1,000,000 regardless of filing status. For example, the Applicable Postponed Payment Amount is the same for a single individual and for married individuals filing a joint return. In both instances the Applicable Postponed Payment Amount is up to \$1,000,000.</p> <p>The relief provided in this section III is available solely with respect to Federal income tax payments (including payments of tax on self-employment income) due on April 15, 2020, in respect of an Affected Taxpayer’s 2019 taxable year, and Federal estimated income tax payments (including payments of tax on self-employment income) due on April 15, 2020, for an Affected Taxpayer’s 2020 taxable year. The Applicable Postponed Payment Amounts described in this section III include, in the aggregate, all payments described in the preceding sentence due on April 15, 2020 for such Affected Taxpayers.</p>	

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		<p>No extension is provided in this notice for the payment or deposit of any other type of Federal tax, or for the filing of any tax return or information return.</p> <p>As a result of the postponement of the due date for making Federal income tax payments up to the Applicable Postponed Payment Amount from April 15, 2020, to July 15, 2020, the period beginning on April 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to pay the Federal income taxes postponed by this notice. Interest, penalties, and additions to tax with respect to such postponed Federal income tax payments will begin to accrue on July 16, 2020. In addition, interest, penalties and additions to tax will accrue, without any suspension or deferral, on the amount of any Federal income tax payments in excess of the Applicable Postponed Payment Amount due but not paid by an Affected Taxpayer on April 15, 2020.</p> <p>Affected Taxpayers subject to penalties or additions to tax despite the relief granted by this section III may seek reasonable cause relief under section 6651 for a failure to pay tax or seek a waiver to a penalty under section 6654 for a failure by an individual or certain trusts and estates to pay estimated income tax, as applicable.</p> <p>Similar relief with respect to estimated tax payments is not available for corporate taxpayers or tax-exempt organizations under section 6655.”</p> <p>(3/18/20) IRS Statement:</p> <p>“Payment Deadline Extended to July 15, 2020 The Treasury Department and the Internal Revenue Service are providing special payment relief to individuals and businesses in response to the COVID-19 Outbreak. The filing deadline for tax returns remains April 15, 2020. The IRS urges taxpayers who are owed a refund to file as quickly as possible. For those who can't file by the April 15, 2020 deadline, the IRS reminds individual taxpayers that everyone is eligible to request a six-month extension to file their return.</p>	

This payment relief includes:

Individuals: Income tax **payment** deadlines for individual returns, **with a due date of April 15, 2020, are being automatically extended until July 15, 2020, for up to \$1 million of their 2019 tax due. This payment relief applies to all individual returns, including self-employed individuals, and all entities other than C-Corporations, such as trusts or estates.** IRS will automatically provide this relief to taxpayers. **Taxpayers do not need to file any additional forms or call the IRS to qualify for this relief.**

Corporations: For C Corporations, income tax **payment** deadlines are being automatically **extended until July 15, 2020, for up to \$10 million of their 2019 tax due.** This relief also **includes 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. If you file your tax return or request an extension of time to file by April 15, 2020, you will automatically avoid interest and penalties on the taxes paid by July 15.

The IRS reminds individual taxpayers the easiest and fastest way to request a filing extension is to electronically file Form 4868 through their tax professional, tax software or using the Free File link on IRS.gov. Businesses must file Form 7004. **This relief only applies to federal income tax (including tax on self-employment income) payments otherwise due April 15, 2020,** not state tax payments or deposits or payments of any other type of federal tax. Taxpayers also will need to file income tax returns in 42 states plus the District of Columbia. State filing and payment deadlines vary and are not always the same as the federal filing deadline. The IRS urges taxpayers to check with their state tax agencies for those details. More information is available at <https://www.taxadmin.org/state-tax-agencies>.”

(3/18/20) Treasury [Press Release](#):

“Following President Donald J. Trump’s emergency declaration pursuant to the Stafford Act, the U.S. Treasury Department and Internal Revenue Service (IRS) today **issued guidance**

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		<p>allowing all individual and other non-corporate tax filers to defer up to \$1 million of federal income tax (including self-employment tax) payments due on April 15, 2020, until July 15, 2020, without penalties or interest. The guidance also allows corporate taxpayers a similar deferral of up to \$10 million of federal income tax payments that would be due on April 15, 2020, until July 15, 2020, without penalties or interest. This guidance does not change the April 15 filing deadline.</p> <p>“Americans should file their tax returns by April 15 because many will receive a refund. Those filing will be able to take advantage of their refunds sooner,” said Treasury Secretary Steven T. Mnuchin. “This deferral allows those who owe a payment to the IRS to defer the payment until July 15 without interest or penalties. Treasury and IRS are ensuring that hardworking Americans and businesses have additional liquidity for the next several months.”</p> <p>Today’s guidance will result in about \$300 billion of additional liquidity in the economy in the near term. Treasury and IRS will issue additional guidance as needed and continue working with Congress, on a bipartisan basis, on legislation to provide further relief to the American people.”</p> <p>(3/17/20) Treasury Secretary Steven Mnuchin said that taxpayers can delay paying their income taxes on as much as \$1 million in taxes owed for up to 90 days (4/15 deadlines extended to 7/15). The reprieve on that amount would cover many pass-through entities and small businesses, he said. Corporate filers would get the same length of time to pay amounts due on up to \$10 million in taxes owed, Mnuchin said. The IRS, using authority under President Trump’s national-emergency declaration, will waive interest and penalties as well. During that three-month deferral period, taxpayers won’t be subject to interest and penalties, he said.</p> <p>The delay pushes the due date for payment of 2019 taxes from April 15 to July 15. (No delay in filing. Filing of 2019 individual and corporate returns or extensions still due 4/15). The delay is available to people who owe \$1 million or less and corporations that owe \$10 million or less.</p> <p>(3/17/20)</p>	

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		<p>(3/18/20) IRS will step back on a variety of enforcement actions because of the spreading virus. (BloombergTax, 3/17/20)</p> <p>“The IRS will stop some enforcement actions, including certain levies and collection notices, until further notice in response to the Covid-19 outbreak, according to an alert sent to employees Tuesday.</p> <p>Effective immediately, the IRS’s automated collection system will stop all levies and notices, according to the alert, which was seen by Bloomberg Tax. The only exception is LP68 Notices, which notify taxpayers a levy has been released and that they no longer need to turn over money or property to pay back taxes.</p> <ul style="list-style-type: none"> • The IRS didn’t return a request for comment. • The IRS uses the automated collection system to send notices demanding payment from delinquent taxpayers and to take collection actions, including levying wages and bank account funds and filing federal tax liens. • Easing enforcement action is the latest example of steps the agency is taking to address the virus pandemic. The IRS has also expanded its employees’ ability to work remotely, and the Treasury Department has announced it will allow taxpayers to defer tax payments with no penalties or interest.” (Bloomberg Tax, 3/17/20) <p>IR-2020-54 and Notice 2020-15 - High-deductible health plans (HDHPs) can cover coronavirus costs (including testing and treatment). The notice applies only to HSA-eligible HDHPs. “An individual with an HDHP that covers these costs may continue to contribute to a health savings account (HSA). As stated in Notice 2020-15, health plans that otherwise qualify as HDHPs will not lose that status merely because they cover the cost of testing or treatment of COVID-19 before plan deductibles have been met. As in the past, any vaccination costs continue to count as preventive care and can be paid for by an HDHP.”</p>	
<p>AICPA resources</p>	<p>AICPA Coronavirus Resource Center</p> <p>AICPA State Tax Filing Guidance on Coronavirus</p> <p>AICPA Press Release on AICPA-led Coalition Urges</p>		<p>AICPA Press Release on AICPA-led Coalition Urges Expedited Small Business Funding Via Payroll Processors (3/22/20)</p> <p>“AICPA, Paychex, Intuit and IFA Say Speedy Relief Required to Prevent Layoffs Due to Pandemic WASHINGTON, D.C. (March 22, 2020) – A coalition made up of the American Institute of CPAs (AICPA), the</p>

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	<p data-bbox="306 170 604 256">Expedited Small Business Funding Via Payroll Processors (3/22/20)</p> <p data-bbox="306 293 611 500">AICPA Press Release on AICPA Thanks Senator Thune and Other Congressional Members for Successful Push on April 15 Tax Filing Extension (3/20/20)</p> <p data-bbox="306 537 611 776">AICPA Press Release on AICPA Thanks Department of the Treasury and IRS For April 15 Tax Filing Extension and Expresses Gratitude for Member and State CPA Society Outreach (3/20/20)</p> <p data-bbox="306 813 604 927">AICPA Supports Sen. John Thune Tax Filing Relief Legislation, Tax Relief for America Act (3/19/20)</p> <p data-bbox="306 964 579 1170">AICPA Press Release on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions: (3/18/20)</p> <p data-bbox="306 1208 590 1305">AICPA Press Release on Needed Immediate Filing Relief Guidance (3/13/20)</p> <p data-bbox="306 1343 604 1463">AICPA release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers</p>		<p data-bbox="1346 170 1976 532">International Franchise Association (IFA) and two leading payroll processing companies, Paychex and Intuit, issued the following open letter to President Donald J. Trump, U.S. Treasury Secretary Steven Mnuchin, Small Business Administrator Jovita Carranza and members of Congress: Our nation is taking unprecedented steps to address the current coronavirus pandemic, keep our citizens safe and American workers on the job. Broad governmental proposals for bank loans and direct loans are good steps, and fast action is required. We need to quickly take an additional step to ensure small businesses continue to keep their employees paid.</p> <p data-bbox="1346 570 1955 711">Small businesses are the heart of the American economy and employ roughly 60 million people. We know the impact that layoffs have on workers' lives and business operations, so it's critical we keep as many people on the payroll as possible.</p> <p data-bbox="1346 748 1976 954">The problem: It takes time to create new processes to distribute funds to small businesses – speed is of the essence here. An efficient and effective process would be to leverage established small business payroll processing that is already in place and can be marshalled immediately to protect jobs and preserve resiliency within the small business sector.</p> <p data-bbox="1346 992 1976 1317">Payroll processors produce approximately 40 percent of all payroll payments in the United States, and their customers are mostly small businesses of 500 employees or less. We urge the federal government to use these existing systems to direct funds to small businesses so they can make payroll and not shut down due to restrictions caused by the pandemic. In this scenario, the federal government could set up a central payroll funding account that small business payroll processors could utilize so that millions of small businesses could continue paying workers during this time of crisis.</p> <p data-bbox="1346 1354 1976 1495">This direct funding of payroll accounts will not solve all the funding problems currently facing small businesses, but it's a step in the right direction and has numerous benefits. It is a faster and more efficient process that does not require small businesses to get loans, and it ensures</p>

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	<p data-bbox="304 170 604 228">and Tax Practitioners? (3/13/2)</p> <p data-bbox="304 267 604 386">AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20),</p> <p data-bbox="304 425 604 544">AICPA Prepare Your Clients and Protect Your Practice AICPA Insights Blog (3/17/20)</p> <p data-bbox="304 583 604 641">AICPA Disaster Relief Tax Advocacy Page</p> <p data-bbox="304 680 604 738">AICPA Casualty Loss Resources and Guide</p> <p data-bbox="304 777 604 836">AICPA Tax Season Resources</p>		<p data-bbox="1344 170 1990 289">employees directly receive money. In addition, small businesses that use this federal funding facility would be required to maintain their workforce, which would dramatically reduce layoffs.</p> <p data-bbox="1344 328 1990 565">We believe multiple initiatives and tools are required to keep small businesses in operation. The direct payments and loans to small businesses will play an important role, but we recognize these will take weeks to implement. We are also convinced that proposed direct payments to individuals will not prevent small businesses from laying off employees. Small businesses need to make payroll now – the clock is ticking.</p> <p data-bbox="1344 604 1990 808">As the federal government focuses its attention on America’s economic engine – small businesses and their millions of employees – direct funding of their payroll can help. The payroll processing companies and the 45,000-plus CPA firms in America have long been partners in helping small businesses thrive in good times, and we have a role to play in the grave challenges we face today.</p> <p data-bbox="1344 847 1990 1019">The program would not cover all small business employees, such as gig-economy workers, who would need to be supported through other measures. But we have the expertise and systems in place to help a significant part of the small business sector and its employees, many of whom are hourly workers who are most in need.</p> <p data-bbox="1344 1058 1990 1263">We want to help the federal government move quickly and aggressively, as we know that many employees who are laid off will not be rehired immediately. Small businesses will wind down operations, and it will be difficult to cycle back up. The pandemic will pass, but the economic impact will last. Ensuring we can rebound quickly is essential for the long-term health of our economy.”</p> <p data-bbox="1344 1302 1990 1393">AICPA Press Release on AICPA Thanks Senator Thune and Other Congressional Members for Successful Push on April 15 Tax Filing Extension (3/20/20)</p> <p data-bbox="1344 1432 1990 1503">“The American Institute of CPAs (AICPA) today thanked Senator John Thune (R-SD) for his leadership on a bipartisan congressional effort to extend the tax filing</p>

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			<p>deadline to July 15th. The AICPA also thanked the 42 other Senators who either cosponsored S. 3535, Senator Thune’s <i>Tax Relief Filing Act for America</i>, or signed a letter- to Treasury Secretary Mnuchin, led by Senator Chris Murphy (D-CT). Between the two efforts, 43 U.S. Senators voiced their strong support for a tax filing deadline extension.</p> <p>“AICPA and its members are grateful for Senator Thune’s leadership and the overwhelmingly bipartisan effort in Congress to easing the challenges facing taxpayers and the CPAs who advise them,” said Edward Karl, CPA, AICPA vice president of tax policy and advocacy. “We know that having a chorus of voices from Congress urging the Treasury Department to formally extend the deadline until July 15 was instrumental to the final decision made by the Administration.”</p> <p>“Tax filing deadlines are a huge issue for every American – taxpayers, tax preparers, and businesses big and small. With all the uncertainty in the country today, we are grateful to South Dakota’s U.S. Senator John Thune for understanding how this issue affects everyone, and for his leadership in getting legislation introduced quickly to solve that problem,” stated Tommy Pollema, CPA, Executive Director of the South Dakota CPA Society.</p> <p>Karl added, “We are pleased by the Treasury’s and IRS’s decision to broaden relief, with tax filing added to the previously announced payment extensions and penalty and interest relief. We stand ready to assist Treasury and the IRS if needed and will continue to inform the accounting profession about ways it can help clients and manage their business in the midst of the coronavirus pandemic.”</p> <p>The AICPA and state CPA societies actively called for tax payment and filing relief, as well as providing timely tax filing resources for accounting professionals and policymakers:</p> <p>Earlier today, AICPA’s Barry Melancon thanked Treasury for listening to taxpayers and the accounting profession. He added that “Our profession has a tremendous opportunity to create economic stimulus when we help taxpayers submit a refund return.”</p>

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			<p>On March 19, AICPA and state CPA societies expressed its support for S. 3535, Sen. John Thune’s <i>Tax Relief for America Act</i> (press release).</p> <p>AICPA’s President and CEO strongly called for tax filing relief on March 18, stating that Treasury’s actions “do not reflect the real-world difficulties tax practitioners and their clients are experiencing.” Also, in a letter to AICPA members, Melancon called upon them to contact Treasury and demand immediate tax filing relief (press release).</p> <p>On March 13, AICPA expressed dismay that the Treasury Department and IRS had yet to provide taxpayers and tax preparers with filing and payment relief ahead of the March 16th deadline (press release).</p> <p>On March 11, AICPA called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the coronavirus (press release).</p> <p>U.S. states are providing tax filing relief for individuals and businesses. The AICPA has compiled the latest developments on state tax filings related to coronavirus (more here)</p> <p>CPAs’ clients may need assistance with their tax returns and business affairs during this filing season’s uncertainty. Access AICPA guidance and tools. Casualty loss and disaster relief resources are also available (more here).</p> <p>The AICPA has developed several resources to keep the profession up-to-date on the coronavirus, including information on business continuation, economic impact and workforce issues. Visit our Coronavirus Resource Center to learn more.”</p> <p>AICPA Press Release on AICPA Thanks Department of the Treasury and IRS For April 15 Tax Filing Extension and Expresses Gratitude for Member and State CPA Society Outreach (3/20/20)</p> <p>“AICPA Thanks Department of the Treasury and IRS For April 15 Tax Filing Extension and Expresses Gratitude for Member and State CPA Society Outreach</p> <p>March 20, 2020</p>

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			<p>Washington, DC, March 20, 2020 – The American Institute of CPAs (AICPA) today thanked the Department of the Treasury and the IRS for extending the tax filing deadline to July 15, 2020. Also, the AICPA thanked the thousands of members and state CPA societies who called on their legislative representatives and the Department of the Treasury to demand immediate tax filing relief.</p> <p>Barry Melancon, AICPA president and CEO, thanked Treasury Secretary Mnuchin for listening to taxpayers and the accounting profession, “The coronavirus pandemic has made it increasingly difficult for taxpayers and tax advisers to file on time and in a safe manner and this relief is helpful. My message to CPA firms and other preparers today is: our work is not over. There is a great need to support the U.S. economy and it is urgently critical that refund returns are filed as soon as possible, without unnecessary delay and when able and safe to do. Our profession has a tremendous opportunity to create economic stimulus when we help taxpayers submit a refund return. You and your staff have shown great resilience and AICPA is here to support you through this difficult time.”</p> <p>“AICPA and its members are grateful for the Department of the Treasury’s and the IRS’s commitment to easing the challenges facing taxpayers and the CPAs who serve them,” said Edward Karl, CPA, AICPA vice president of tax policy and advocacy. “In addition, we appreciate the many, many members, state CPA societies and other tax professionals who raised their voice to Treasury and Congress, calling for immediate relief.”</p> <p>Karl added, “We are pleased by the Treasury’s and IRS’s decision to broaden relief, with tax filing added to the previously-announced payment extensions and penalty and interest relief. We stand ready to assist Treasury and the IRS if needed and will continue to inform the accounting profession about ways it can help clients and manage their business in the midst of the coronavirus pandemic.”</p> <p>The AICPA and state CPA societies actively called for tax payment and filing relief, as well as providing timely tax</p>

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			<p>filing resources for accounting professionals and policymakers:</p> <p>On March 19, AICPA and state CPA societies expressed support for Sen. John Thune’s <i>Tax Relief for America Act</i> (press release).</p> <p>AICPA’s President and CEO strongly called for tax filing relief on March 18, stating that Treasury’s actions “do not reflect the real-world difficulties tax practitioners and their clients are experiencing.” Also, in a letter to AICPA members, Melancon called upon them to contact Treasury and demand immediate tax filing relief (press release).</p> <p>On March 13, AICPA expressed dismay that the Treasury Department and IRS had yet to provide taxpayers and tax preparers with filing and payment relief ahead of the March 16th deadline (press release).</p> <p>On March 11, AICPA called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the coronavirus (press release).</p> <p>U.S. states are providing tax filing relief for individuals and businesses. The AICPA has compiled the latest developments on state tax filings related to coronavirus (more here)</p> <p>CPAs’ clients may need assistance with their tax returns and business affairs during this filing season’s uncertainty. Access AICPA guidance and tools.</p> <p>Casualty loss and disaster relief resources are also available (more here).</p> <p>The AICPA has developed several resources to keep the profession up-to-date on the coronavirus, including information on business continuation, economic impact and workforce issues. Visit our Coronavirus Resource Center to learn more.”</p> <p>(3/19/20) AICPA Supports Sen. John Thune Tax Filing Relief Legislation, Tax Relief for America Act</p>

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			<p>“The American Institute of CPAs’ (AICPA) Edward Karl, CPA, Vice President of Tax Policy and Advocacy, made the following statement in support of S.3535 – the <i>Tax Filing Relief for America Act</i>, introduced by Senator John Thune (R-SD), and is urging Congressional leadership to do the same:</p> <p>“The AICPA is grateful to Senator Thune for his leadership on this critical issue and we support his efforts to provide Americans with much-needed tax filing relief in the midst of this national emergency. Now is the time to support individuals and businesses. Let’s not burden taxpayers and tax preparers with the need to file a form while they are confronting coronavirus-related challenges.”</p> <p>Karl added, “No income tax or other returns should be due before July 15, 2020. Tasks that are required of taxpayers, including contributing to retirement plans and making elections, and those of tax preparers and taxpayers, such as determining taxable income and tax liability for a valid extension, should not be required prior to July 15, 2020. We do hope that taxpayers and their advisers are able to complete as many returns as possible during the normal time frames. However, offering taxpayers only relief for federal income tax payments but not for the filing of any tax or information returns is not sufficient nor does it recognize the burdens our citizens are facing across the country. More must be done immediately. This is why the AICPA supports Senator Thune’s legislation that will help millions of individuals and businesses, and the CPAs who advise them.”</p> <p>Yesterday, AICPA President and CEO, Barry Melancon, CPA, strongly called for the Department of the Treasury to implement tax filing relief, saying, “The AICPA understands the need for economic stimulus and, if possible, those who can file and get refunds should do so now. However, it is impossible for every taxpayer and their tax adviser to prepare returns in this environment... Treasury must act immediately by extending the April 15th filing deadline and providing more clarity on the details of recent relief actions.”</p>

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			<p>The AICPA continues to encourage its members to refer to the following resources that can help them manage clients' needs and their business at this time:</p> <p>On March 11, the AICPA called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the coronavirus (press release).</p> <p>The IRS has provided more information on what a national emergency may mean for taxpayers and tax practitioners: IRS Resource Guide on Disaster Assistance and Emergency Relief Program.</p> <p>U.S. states are providing tax filing relief for individuals and businesses. The AICPA has compiled the latest developments on state tax filings related to coronavirus (more here)</p> <p>CPAs' clients may need assistance with their tax returns and business affairs during this filing season's uncertainty. Access AICPA guidance and tools.</p> <p>Casualty loss and disaster relief resources are also available (more here).</p> <p>(3/18/20) AICPA Press Release on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions:</p> <p>“The American Institute of CPAs’ (AICPA) president and CEO, Barry Melancon, CPA, made the following statement in response to the Treasury’s recent statement on tax payment relief:</p> <p>“On Monday, we learned that the administration is allowing certain taxpayers to delay tax payments for 90 days and is providing interest and penalty relief, and today it released its formal notice. Unfortunately, this important payment relief does not apply to the filing of tax returns. The concern and confusion related to coronavirus is causing cities across the country to shut businesses down, and Treasury’s recent decisions do not reflect the real-</p>

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			<p>world difficulties tax practitioners and their clients are experiencing.”</p> <p>Melancon continued, “The AICPA understands the need for economic stimulus and, if possible, those who can file and get refunds should do so now. However, it is impossible for every taxpayer and their tax adviser to prepare returns in this environment. Nearly 60% of all taxpayers turn to a tax practitioner to prepare and file their tax returns, and individual and business tax filing deadlines are fast approaching. Even the relatively simple process of filing an extension form requires calculations based on data and information from the taxpayer. Given the current environment, this extension process is impossible for many taxpayers. Treasury must act immediately by extending the April 15th filing deadline and providing more clarity on the details of recent relief actions.”</p> <p>Edward Karl, CPA, AICPA vice president of tax policy and advocacy, added, “We understand that these are uncertain and challenging times for the Department of the Treasury. In the past, when relief was provided for a disaster, taxpayers have typically received payment and filing relief together. It is very surprising that we have not yet seen filing relief given the severity of the coronavirus pandemic’s impact on our nation. We continue to communicate the need for filing relief and clarity to Treasury and hope to see action soon.”</p> <p>The AICPA continues to encourage its members to refer to the following resources that can help them manage clients’ needs and their business at this time:</p> <ul style="list-style-type: none"> • On March 11, the AICPA called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the coronavirus (press release). • The IRS has provided more information on what a national emergency may mean for taxpayers and tax practitioners: IRS Resource Guide on Disaster Assistance and Emergency Relief Program. • U.S. states are providing tax filing relief for individuals and businesses. The AICPA has compiled

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			<p>the latest developments on state tax filings related to coronavirus (more here)</p> <ul style="list-style-type: none"> • CPAs’ clients may need assistance with their tax returns and business affairs during this filing season’s uncertainty. Access AICPA guidance and tools. • Casualty loss and disaster relief resources are also available (more here).” (3/18/20) <p>3/15/20 AICPA email to members: “Yesterday, we told you about our efforts and conversations with the Treasury Department and the IRS to secure filing and payment relief for taxpayers and tax preparers in light of the uncertainty and challenges caused by the spread of the Coronavirus (COVID-19) pandemic.</p> <p>Based upon our conversations, we anticipate that Treasury and the IRS will announce this week an extension of the April 15th deadline by as much as 90 days, and a waiver of penalties and interest for most taxpayers.</p> <p>Additionally, Treasury and the IRS are aware of the major deadline for businesses tomorrow, March 16th, and the challenges facing taxpayers and tax preparers in meeting that deadline. They have indicated that they would be generous in determining reasonable cause abatement of any penalties for taxpayers and tax preparers unable to file in a timely manner.</p> <p>We will continue to keep you updated as we receive more information.”</p> <p>AICPA Release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners? (3/13/20) AICPA press release (3/13/20) – AICPA expresses concerns about meeting filing deadline during coronavirus pandemic</p> <p>“The American Institute of CPAs (AICPA) today expressed its dismay that the Treasury Department and the IRS have yet to provide taxpayers and tax preparers with filing and payment relief given Monday’s impending tax return deadline for many businesses.</p>

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			<p>“The AICPA appreciates the efforts being made by the Treasury Department and IRS to provide relief to the taxpaying public. However, in light of the uncertainty and challenges caused by the spread of the Coronavirus pandemic, we are disappointed that the Treasury Department and IRS have yet to make an announcement on how relief would help millions of individuals and businesses, and to the CPAs who advise them,” said Edward Karl, CPA, AICPA Vice President of Tax Policy and Advocacy.</p> <p>The AICPA encourages its members to refer to its resources that can help them manage clients’ needs and their business at this time:</p> <ul style="list-style-type: none"> • On March 11, the AICPA called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the coronavirus (press release). • The IRS has provided more information on what a national emergency may mean for taxpayers and tax practitioners: IRS Resource Guide on Disaster Assistance and Emergency Relief Program. • U.S. states are providing tax filing relief for individuals and businesses. The AICPA has compiled the latest developments on state tax filings related to coronavirus (more here) • CPAs’ clients may need assistance with their tax returns and business affairs during this filing season’s uncertainty. Access AICPA guidance and tools. • Casualty loss and disaster relief resources are also available (more here)” <p>AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20)</p> <p>“The American Institute of CPAs’ (AICPA) today called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the Coronavirus (COVID-19) pandemic.</p> <p>Specifically, we request that Treasury and the IRS consider the following recommendations, which will provide extensive relief to millions of individuals and businesses:</p>

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			<p>Individuals</p> <p><u>Broad Relief</u>: Extend certain deadlines falling on or after March 15, 2020 and before October 15, 2020 to give individuals additional time to file and make payments through October 15, 2020.</p> <p><u>Automatic Extension</u>: Provide an automatic extension to October 15, 2020, without the need to file any forms or request an extension.</p> <p><u>Penalties & Interest</u>: Waive late payment penalties if at least 70% of an individual's current tax due is paid by April 15, 2020. Waive interest through October 15, 2020.</p> <p><u>Other Relief</u>: Waive underpayment penalties for 2020 estimated tax payments if paid by September 15, 2020. Extend the IRA contribution deadline.</p> <p>Businesses</p> <p><u>Broad Relief</u>: Extend certain deadlines falling on or after March 15, 2020 and before October 15, 2020, to give businesses additional time to file and make payments through October 15, 2020.</p> <p><u>Automatic Extension</u>: Provide an automatic extension without the need to file any forms or request an extension.</p> <p><u>Penalties & Interest</u>: Waive late payment penalties and interest through October 15, 2020.</p> <p><u>Other Relief</u>: Provide appropriate relief for all businesses and tax-exempt organizations regarding elections and filings (including payroll, excise tax, etc.).</p> <p>“We are hearing from our members that they and their clients are experiencing great uncertainty about this year’s tax filing season. Our recommendations will help give taxpayers, large and small, much needed relief in the midst of this fast-moving emergency situation,” said Edward</p>

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			Karl, AICPA Vice President of Taxation. “We continue to closely monitor the Coronavirus pandemic and thank the Treasury Department and IRS for their commitment to the welfare of all taxpayers.””
Other State Tax Filing Resources	COST COVID-19 state guidance chart Summary state developments on COVID-19 NCSL Coronavirus state resources Coronavirus credits and incentives relief for small businesses State legislative responses to COVID-19 Tax Foundation Tax policy and the Coronavirus Forbes article on states’ extensions Bloomberg tax coronavirus updates All States’ Departments of Revenues FTA links to all state tax agencies and state individual deadlines	Colorado, Connecticut, Indiana, Michigan, Ohio officials said they would mirror IRS guidance as it is updated amid the pandemic.	Nevada and Pennsylvania Departments of Revenue are fully closed. (per FTA) Multistate Associates Coronavirus Page and chart on state developments All States’ Departments of Revenues FTA links to all state tax agencies State governments’ websites (including taxation) All state bills related to Coronavirus and COVID-19 (categorized, can search by state) State legislative responses to COVID-19 Coronavirus credits and incentives relief for small businesses States’ EITC summary (3/25/19) Some state legislatures have postponed sessions or will end them early to mitigate the spread of the virus. As of March 14, legislatures including: Colorado, Connecticut, Delaware, Georgia, Illinois, Kentucky, Maine, Nebraska, New Hampshire, Rhode Island, and Vermont had postponed their legislative sessions, according to the National Conference of State Legislatures. National Center for State Courts: How State Courts Are Responding to Coronavirus Coronavirus: What You Need to Know Health State Action on Coronavirus (COVID-19) Paid Sick Leave

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			<p>NCSL Blog: Coronavirus, A Federal and State Rundown State Quarantine and Isolation Statutes Federal Actions</p> <p>NCSL Blog: Congress Appropriates at Least \$1.05 Billion to States, Territories, Tribes to Combat COVID-19 NCSL Issues Statement on Coronavirus Funding Bill Continuity of Government</p> <p>Coronavirus and State Legislatures in the News Continuity of Legislature During Emergency</p> <p>NCSL Blog: Dust Off Your IT Pandemic Plans Open Floor Sessions Continuity of Government in Constitutions Emergency Interim Succession Acts Fiscal Response</p> <p>NCSL Blog: Lawmakers Sprint to Fund Coronavirus Efforts State Fiscal Responses to Coronavirus (COVID-19) Public Education Response</p> <p>Public Education Response to Coronavirus (COVID-19) Elections Response</p> <p>State Action on COVID-19 and Elections Election Emergencies</p>