State Tax –
Coronavirus Roadmap

Bloomberg Tax & Accounting
State Tax – COVID-19 Roadmap

This roadmap provides a summary of state tax activity relating to COVID-19. It was prepared by Bloomberg Tax staff and was last updated on April 7, 2020, 2:41 PM. For comprehensive information on the tax implications of COVID-19, see Bloomberg Tax’s Coronavirus Tax Watch.

For more information on federal tax changes, please see the Federal Tax & Accounting – COVID-19 Roadmap. For more information on international tax changes, please see the International Tax - Direct Taxes Coronavirus Roadmap and the International Tax - Indirect Taxes Coronavirus Roadmap.


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<td>March 27, 2020: The House of Representatives passed the Coronavirus Aid, Relief, and Economic Security Act.</td>
<td>Original: April 15, 2020, for calendar year filers, and 15th day of 4th month after end of tax year, for fiscal year filers</td>
<td>Original: April 15, 2020</td>
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<td>March 25, 2020: The Senate passed the Coronavirus Aid, Relief, and Economic Security Act. The Act, among other changes, relaxes the limitations on a company’s use of losses and enables businesses, especially in the hospitality industry, to write off immediately costs associated with improving facilities instead of having to depreciate those improvements over the 39-year life of the building.</td>
<td>IRC § 6072</td>
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<td>March 20, 2020 - Treasury Secretary Steven Mnuchin announced that the April 15, 2020 income tax filing deadline is extended to July 15, 2020, for individuals and businesses. The secretary had previously announced, on March 17, 2020, a 90-day extension of the income tax payment deadline, to July 15, 2020, for individuals and businesses, with limitations on the payment amount that could be deferred. Those limitations have been removed in the new guidance, and any amount of payment may be postponed.</td>
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<td>This relief applies solely to federal income tax payments (including payments of tax on selfemployment income), 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 selfemployment income) due on April 15, 2020, for an affected taxpayer’s 2020 taxable year.</td>
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## State Tax – COVID-19 Roadmap

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<td>Alabama</td>
<td>Taxpayers who file and pay on or before the extended deadline of July 15, 2020, will not be assessed penalties or interest.</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>Alabama has issued guidance; see Order and see March 23rd announcement</td>
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<td>April 1, 2020: The Alabama Commissioner of Revenue announced that March and April 2020 deadlines to register or renew vehicle registrations and pay property taxes on vehicles are extended to May 15, 2020. Previously, March deadlines had been extended to April 15, 2020. Penalties for unpaid fees and tax will be imposed beginning May 18, 2020.</td>
<td>Original: Same as federal- April 15, 2020, for calendar year filers, and 15th day of 4th month after end of tax year, for fiscal year filers</td>
<td>Ala. Code § 40.18-27(c)</td>
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<td>April 1, 2020: The Alabama Commissioner of Revenue ordered a new 30-day suspension of the requirements associated with the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) for any motor vehicle engaged in interstate emergency relief efforts which will be traveling through Alabama as part of the emergency relief, replacing the one ordered on March 16, 2020.</td>
<td>Ala. Code § 40.18-39(a)</td>
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<td>April 1, 2020: The Alabama Commissioner of Revenue extended the deadline for the annual registration and renewal of vehicles during the month of March and April 2020 until May 15, 2020.</td>
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<td>March 23, 2020: Alabama Governor Kay Ivey announced that the state income tax filing and payment deadline is extended from April 15, 2020, to July 15, 2020. This extension applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers. The extension is automatic, so no action is required. Taxpayers who need further time can request a filing extension via the usual process.</td>
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<td>Other taxes included in the deadline extension are the Financial Institution Excise Tax (FIET), and the Business Privilege Tax (BPT).</td>
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<td>March 24, 2020: The Alabama Department of Revenue issued an order extending the March 15, 2020 due date for pass-through entities required to file a composite income tax return and remit</td>
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<td>payments on behalf of its non-resident members to July 15, 2020. There is no limitation on payment amounts that may be postponed.</td>
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<td>March 20, 2020: The Alabama Commissioner of Revenue <strong>ordered</strong> that late payment penalties will be waived for businesses that are unable to timely pay February, March, and April 2020 state transient occupancy tax (the “lodgings tax”) liabilities. Late payment penalties will be waived through June 1, 2020.</td>
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<td>March 19, 2020: The Alabama Commissioner of Revenue <strong>ordered</strong> that penalties will be waived for businesses that are unable to timely pay February, March, and April 2020 state sales tax liabilities and that are currently registered with the Department as engaging in NAICS Sector 72 business activities. Businesses in NAICS Sector 72 include those preparing meals, snacks, and beverages for immediate consumption. Late payment penalties for state sales tax liabilities for these taxpayers will be waived through June 1, 2020.</td>
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<td>March 18, 2020: The Alabama Commissioner of Revenue <strong>ordered</strong> that late payment penalties will be waived for small retail businesses whose monthly retail sales during the previous calendar year averaged $62,500 or less who are unable to timely pay their February, March, and April 2020 state sales tax liabilities. Late payment penalties will be waived for these taxpayers through June 1, 2020.</td>
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<td>Alaska</td>
<td>April 2, 2020: The Alaska Tax Division <strong>announced</strong> that it is extending the deadline of any corporate income tax and estimated payments otherwise due on or after April 15, 2020, and before July 15, 2020, to July 15, 2020. The time to file a return otherwise due on or after April 15, 2020, and before July 15, 2020, is extended to August 14, 2020.</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>No individual income tax</td>
<td>Business as usual</td>
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<td>March 31, 2020: The Alaska Department of Revenue <strong>announced</strong> that it anticipates the signing of SB 241 in the very near future. However,</td>
<td>Original: May 15, 2020, for calendar year filers, and 30 days after federal due date, for fiscal year filers</td>
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<td>because the effective date won’t be until April, the Governor will be releasing an administrative order today that will extend the due date for tax returns and payments that would otherwise be due today, March 31, 2020 (except for Oil and Gas Production taxes). For all taxes administered by the Tax Division—except for Oil and Gas Production taxes—that are due on March 31, 2020, taxpayers will have until July 15, 2020 to file or pay under a combination of the forthcoming administrative order and SB 241.</td>
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<td>March 28, 2020: The Alaska Legislature passed S.B. 241—An Act extending the March 11, 2020, governor’s declaration of a public health disaster emergency in response to the novel coronavirus disease (COVID-19) pandemic. As of 2pm, March 31, 2020, the bill was still awaiting the governor’s signature. Amongst numerous provisions, the bill includes a provision that will grant filing and payment extensions to July 15, 2020, for any of the following taxes or assessments that are due on or after the effective date of the Act through July 15, 2020—taxes due under AS 43 (revenue and tax code) AS 05.15 (games of chance &amp; skill license and permit fees and pull tab tax), AS 16.10.455 (assessment levied on salmon taken in a terminal harvest area), and AS 16.51 (seafood marketing assessment)</td>
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<td>Arizona</td>
<td>March 20, 2020: The Arizona Department of Revenue announced it moved the deadline for filing and paying state income taxes from April 15, 2020, to July 15, 2020 following direction by Governor Doug Ducey to conform to extended IRS deadlines. This extension applies to individual, corporate and fiduciary tax returns. Taxpayers filing state tax returns or submitting payments after the original April 15 deadline will not be assessed late filing or late payment penalties.</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>Business as usual</td>
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<td>Original: April 15, 2020, for calendar year filers, or 15th day of 4th month after end of tax year, for fiscal year filers</td>
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| Arkansas     | April 1, 2020: The Arkansas Department of Finance and Administration published a frequently asked questions page stating that it is extending the due dates for 2019 returns and payments for S Corporations, fiduciaries and estates, partnerships, and composite returns to July 15, 2020. The Department also stated that Arkansas is not extending 2020 estimated tax payment deadlines.  
March 27, 2020: The Arkansas Department of Finance and Administration has suspended through April 16, 2020, the penalty for the late registration of a motor vehicle or the late renewal of a registration of a motor vehicle.  
March 26, 2020: Arkansas Secretary of State announced that late fees and interest charges on businesses’ annual franchise taxes will be waived until July 15th. The filing deadline for annual franchise taxes is May 1st. Typically, companies filing after the deadline are charged a $25 late fee plus interest on delinquent payments. These penalties will be waived for those who file between May 2nd and July 15th. This only applies to the 2020 franchise tax reporting year.  
March 24, 2020: Arkansas Governor Asa Hutchinson announced the state deadline to file and pay individual income taxes is extended to July 15, 2020, matching the federal extension.  
All other taxes must still be reported and paid according to existing Arkansas law. | COVID-19 extension July 15, 2020  
Original: April 15, 2020, for calendar year filers  
15th day of 4th month after end of tax year, for fiscal year filers | COVID-19 extension: July 15, 2020  
Original: April 15, 2020  
Ark. Code Ann. § 26-51-806(a)(2) | Business as usual |
| California   | March 30, 2020: Gov. Newsom issued an executive order extending the due date for sales and use taxes for certain businesses until July 31, 2020, for taxes due in the first quarter of 2020. The executive order allows the California Department of Tax and Fee Administration (CDTFA) to offer a 90-day extension for tax returns and tax payments for all businesses filing a return for less than $1 million in taxes. That means small businesses will have until the end of July to file their first-quarter returns. | COVID-19 extension: July 15, 2020  
Original: April 15, 2020 for calendar year filers, or the 15th day of 4th month after end of tax year, for fiscal year filers | COVID-19 extension: July 15, 2020  
Original: April 15, 2020  
Cal. Rev. & Tax. Code § 18566 | California has issued guidance; see Executive Order |
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<td>March 30, 2020: San Francisco has announced that quarterly estimated tax payments of the Gross Receipts Tax, Payroll Expense Tax, Commercial Rents Tax, and Homelessness Gross Receipts Tax that would otherwise be due on April 30, 2020, are waived for taxpayers or combined groups that had combined San Francisco gross receipts in calendar year 2019 of $10,000,000 or less. These quarterly estimated tax liabilities must instead be paid along with annual tax payments for tax year 2020, which will generally be due by March 1, 2021.</td>
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<td>March 18, 2020: The FTB updated its COVID-19 tax guidelines to extend the filing and payment deadline to July 15, 2020, for individuals and businesses required to file 2019 tax returns, 2019 tax return payments, 2020 1st and 2nd quarter estimate payments, 2020 LLC taxes and fees, and 2020 non-wage withholding payments. The FTB administers the personal and corporate income taxes, the LLC annual tax and fee, and partnership requirements.</td>
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<td>March 13, 2020: The FTB announced filing extensions due to COVID-19 and stated its intention to extend these new deadlines if the IRS grants a longer relief period. The IRS did grant a longer relief period, and the FTB has responded accordingly.</td>
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<td>March 12, 2020: The Governor of California, Gavin Newsom (D), issued an executive order stating that the filing requirements applicable to the taxes and fees administered by the Department of Tax and Fee Administration (CDTFA), are suspended for 60 days after the date of the executive order for any individuals or businesses who cannot file a timely tax return or make a timely payment as a result of complying with a state or local public health official’s imposition or recommendation of social distancing measures related to COVID-19. CDTFA administers numerous taxes, including sales and use taxes, fuel taxes, cigarette and cannabis taxes, and insurer taxes.</td>
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<td>The order further requires that The Franchise Tax Board (FTB), the Board of Equalization, CDTFA, and the Office of Tax Appeals (OTA) use their administrative powers where appropriate to facilitate extensions for individuals and businesses impacted by social distancing measures related to COVID-19.</td>
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<td>The California Employment Development Department (EDD) is allowing employers in the state directly affected by COVID-19 to request a 60-day extension to file state payroll reports and/or deposit payroll taxes without penalty or interest.</td>
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<td>Employers must request this extension in writing within 60 days of the original due date of the return and/or payment.</td>
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<td>The California Controller reminded homeowners that the second installment is due on April 10(^{th}), with no extension due to coronavirus. However, Los Angeles, San Mateo and San Francisco counties tax collectors have issued notices saying they would waive interest and penalties for people who make a request.</td>
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<td><strong>BUSINESS INCENTIVES</strong></td>
<td>March 30, 2020: California has announced that due to the Coronavirus allocation period dates for Film &amp; TV Tax Credit Program 3.0 are pending due to COVID-19, for sales and use, individual income, corporate income, and franchise tax purposes. Taxpayers are requested to check back at a later date for information concerning application dates.</td>
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<td>March 27, 2020: The California Film Commission (CFC) March 27 issued an update stating that impacted approved tax credit applicants who are unable to satisfy the timeline requirements are eligible to submit a force majeure request. The CFC will effectively stop the clock on the timeline requirements once the force majeure submission is deemed valid and resume the clock when filming operations resume.</td>
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<td><strong>Colorado</strong></td>
<td>April 3, 2020: The Colorado Department of Revenue announced that Colorado retailers that are required to file a sales tax return and remit sales tax on April 20, 2020 may extend their filing and remittance deadline to May 20, 2020. The extension does not apply to self-collecting home-rule taxing jurisdictions. April 3, 2020: The Colorado Governor announced that he was extending Executive Order D 2020 12 allowing counties to temporarily waive interest on delinquent property tax payments until May 1. Colorado extended the income tax payment deadline for all Colorado taxpayers by 90 days until July 15, 2020. Interest from the due date of the payment until July 15, 2020, is waived. All income tax returns that were required to be filed by April 15, 2020 are granted an automatic six-month extension and are due on or before October 15, 2020. In addition, the deadline for estimated payments is extended for the 2020 tax year. The penalties for estimated payments are also waived until July 15, 2020. Unlike the federal government, the state will not impose any caps on the amount of tax that can be deferred. The Governor also directed the Colorado Department of Revenue to coordinate with local governments that choose to extend tax payment deadlines for property tax, and sales and use tax.</td>
<td>COVID-19 extension: July 15, 2020 Original: April 15, 2020, for calendar year filers 15th day of 4th month after end of tax year, for fiscal year filers [Colo. Rev. Stat. § 39-22-608(2)]</td>
<td>COVID-19 extension: July 15, 2020 Original: April 15, 2020 [Colo. Rev. Stat. § 39-22-608(2)]</td>
<td>April, 2020 sales taxes postponed</td>
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<td>March 23, 2020: The Connecticut Department of Revenue Services is providing a <strong>temporary waiver</strong> of the IFTA credentialing requirements.</td>
<td>Original: Same as federal</td>
<td>Original: April 30, 2020</td>
<td>Business as usual</td>
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<td>March 20, 2020: The Connecticut Department of Revenue Services announced that it is extending the filing and payment deadline for personal income tax returns for 90 days, to July 15, 2020, per the <strong>direction</strong> of Governor Ned Lamont. The deadline for Connecticut estimated income tax payments for the first and second quarters of 2020 is also extended to July 15, 2020.</td>
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<td>March 15, 2020: Governor Lamont <strong>announced</strong> that Connecticut is granting an automatic extension of Connecticut filing and payment deadlines for certain annual tax returns due on or after March 15, 2020, and before June 1, 2020, are extended by 30 days and payment deadlines are extended to June 15, 2020.</td>
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<td>• The impacted returns and the associated filing dates and payment deadlines are: Connecticut Pass-Through Entity Tax – filing date extended to April 15, 2020; payment deadline extended to June 15, 2020</td>
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<td>• Connecticut Unrelated Business Income Tax – filing date extended to June 15, 2020; payment deadline extended to June 15, 2020</td>
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<td>• Connecticut Corporation Business Tax – filing date extended to June 15, 2020; payment deadline extended to June 15, 2020</td>
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<td>Delaware</td>
<td>Delaware <strong>postponed</strong> its deadline for filing personal income tax returns, corporate final tax returns, corporate tentative returns, estimated personal income tax returns, and fiduciary income tax returns that are due in April to July 15, 2020. Delaware has indicated the corporate income tax filing deadline is tied to the federal</td>
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<td>District of Columbia</td>
<td>income tax deadline and is now July 15, 2020. All other returns are due without extension. The payment deadline will be July 15, 2020, and penalties and interest on underpayments will be calculated from that date.</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>Business as usual</td>
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<td>April 3, 2020: District tax officials said that new teleworkers in the District where companies lacked a physical presence before the Covid-19 pandemic alone won't create nexus, tax officials said April 1 in a Reed Smith LLP webinar.</td>
<td>Original: April 15, 2020, for calendar year filers</td>
<td>Original: April 15, 2020</td>
<td>D.C. Code Ann. § 47-1805.03(a)</td>
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<td>March 23, 2020: 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. This extension does not apply to estimated tax payments due for the first and second quarters of 2020, as clarified by the D.C. Office of Tax and Revenue on March 26, 2020. Those due dates are unchanged.</td>
<td>15th day of 4th month after end of tax year, for fiscal year filers</td>
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<td>March 20, 2020: The D.C. Office of Tax &amp; Revenue (OTR) announced that it will automatically waive interest and late payment penalties of sales and use taxes for all businesses (except hotels and motels) for periods ending on February 29, 2020 and March 31, 2020 provided that payment of all taxes due for these periods are paid in full by July 20, 2020. All businesses must continue to timely file their monthly and quarterly sales and use tax returns through OTR’s online portal, MyTax.DC.gov, to receive this benefit.</td>
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<td>March 20, 2020: OTR announced that the real property tax payment deadline will remain March 31, 2020. However, the deadline for property owners who wish to appeal their TY 2021 real property tax assessment and the deadline for filing the Income and Expense report are both now April 30, 2020.</td>
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<td><strong>March 17, 2020:</strong> The Council of the District of Columbia enacted emergency legislation, <a href="#">B23-0718</a>. This legislation allows the Chief Financial Officer to waive certain tax penalties and abate interest.</td>
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<td><em>In an announcement,</em> the District of Columbia explained that: 1) its office is open and operating on its normal schedule, but recommends that taxpayers use the OTR’s online portal for their individual income, corporate income, and property tax matters; 2) taxpayers should file their individual income tax returns electronically; 3) OTR offers two e-filing options; 4) real property tax matters can be conducted at the OTR’s website; and 5) property owners can pay their property taxes online or by visiting any Wells Fargo branch in the state.</td>
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<td><strong>March 26, 2020:</strong> Under orders from Governor Ron DeSantis, the Florida Department of Revenue extended the property tax payment due date from March 31, 2020, to April 15, 2020. This extension is in effect for all 67 Florida counties. Also, the deadline for property tax returns for railroad, railroad terminal, private car and freight line and equipment company property is extended to April 15, 2020, from its normal due date of April 1, 2020.</td>
<td>May 1, 2020, for calendar year filers 1st day of 5th month after end of tax year, for fiscal year filers</td>
<td>No individual income tax</td>
<td>Guidance issued: see Order pertaining to property tax extension, and Order pertaining to monthly trust tax extensions</td>
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<td>Also on March 26, 2020, the department announced penalty and interest waivers for taxpayers adversely affected by COVID-19 who had sales and use tax, tourist development tax, new tire fees, rental car surcharge, prepaid wireless E-911 fee, lead acid battery, and dry cleaning gross receipts collected in February 2020 and due on March 20, 2020, and collected in March 2020 and due on April 20, 2020. To be eligible for the waiver, taxpayers must report and remit the February collections by March 31, 2020, and the March collections by April 30, 2020.</td>
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<td>To minimize exposure to COVID-19 and help protect visitors and employees, the Florida Department of Revenue has temporarily closed all of its offices in Florida to the public until further notice.</td>
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*Fla. Stat. § 220.222(1)(a)*
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<td>Georgia</td>
<td>March 25, 2020: The Georgia Department of Revenue announced that all vehicle registrations that expire between March 16, 2020, and May 14, 2020, have been extended through May 15, 2020. The extension applies to all annual registrations, including personal passenger vehicles, commercial vehicles, vehicles registered in the International Registration Plan (IRP), and Temporary Operating Permits (TOPs) issued at the time of a vehicle purchase. Registrations that expired before March 16, 2020, do not qualify for this extension. March 23, 2020: The governor of Georgia announced that the state will extend its income tax deadlines to July 15, 2020. On March 25, 2020, the Georgia Department of Revenue explained the state extension provisions and why they are necessary. The relief provided is for state income tax payments and state income tax returns due on April 15, 2020. This also includes state estimated income tax payments due on April 15, 2020, for the taxpayer’s 2020 taxable year. Because the state does not rely on federal information for most other tax types, no extension is provided for the filing, payment, or deposit of any other type of state tax (including employee withholding and sales tax) or for the filing of any state information returns. <strong>LOCAL EXTENSIONS</strong> On March 23, 2020, the Georgia Department of Revenue sent a bulletin to county tax commissioners informing that Georgia law permits a governing authority, by resolution, to authorize the waiver of penalties and interest; and that this provision can be applied to the April 1, 2020 deadlines to file returns of tangible personal property.</td>
<td>COVID-19 extension: July 15, 2020 Original: April 15, 2020, for calendar year filers 15th day of 4th month after end of tax year, for fiscal year filers</td>
<td>COVID-19 extension: July 15, 2020 Original: April 15, 2020 <a href="https://www.lawedu.com/code/ga/codeann.html">Ga. Code Ann. § 48-7-56</a></td>
<td>Guidance issued: No extension for any state tax type that is not reliant on federal information.</td>
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## State Tax – COVID-19 Roadmap

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<td><strong>Idaho</strong></td>
<td>March 23, 2020: Governor Brad Little extended the 2019 Idaho income tax filing and payment deadlines from April 15, 2020, to June 15, 2020. Per an Idaho Tax Commission news release, the extension applies to all taxpayers – including individuals, businesses, and entities – regardless of the amount owed. Penalty and interest won’t apply if taxpayers file their return and pay the income tax they owe by June 15, 2020. Governor Little also has extended the deadline to apply for property tax relief programs from April 15 to June 15. The programs include: Property Tax Reduction (circuit breaker); Property Tax Deferral; and 100% Service-Connected Disabled Veterans Benefit</td>
<td>COVID-19 extension: June 15, 2020 Original: April 15, 2020, for calendar year filers, or 15th day of 4th month after end of tax year, for fiscal year filers [Idaho Code § 63-3032(1)(a)](<a href="https://www.gpo.gov/fdsys/pkg/USCSCAN">https://www.gpo.gov/fdsys/pkg/USCSCAN</a> 문서 참조)</td>
<td>COVID-19 extension: June 15, 2020 Original: April 15, 2020 [Idaho Code § 63-3032(1)(a)](<a href="https://www.gpo.gov/fdsys/pkg/USCSCAN">https://www.gpo.gov/fdsys/pkg/USCSCAN</a> 문서 참조)</td>
<td>Business as usual</td>
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## Jurisdiction

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<td>Illinois</td>
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<td>April 3, 2020: The Illinois Department of Revenue issued <a href="#">guidance</a> regarding estimated tax payment requirements. For taxpayers who haven’t yet filed their 2019 returns, they should base estimated tax on the amount of tax owed on their 2018 tax return.</td>
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<td>April 1, 2020: The Illinois Department of Revenue has <a href="#">extended</a> expiration dates for exemption numbers that are currently pending renewal. Specifically, Illinois is extending expiration dates for exemption certificate holders whose certificates expired within 60 days prior to, or following, March 21, 2020.</td>
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<td>March 25, 2020: The Illinois Department of Revenue announced in a bulletin that the filing deadline for Illinois income tax returns has been extended from April 15, 2020, to July 15, 2020. This relief applies to all individual returns, trusts, and corporations. This relief does not impact the first and second installments of estimated payments for 2020 taxes that are due April 15 and June 15.</td>
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<tr>
<td>The Illinois Department of Revenue is <a href="#">waiving</a> any penalty and interest that would have been imposed on late sales tax payments for the February, March, and April 2020 reporting periods. Qualified taxpayers are those operating eating and drinking establishments that incurred a total sales tax liability of less than $75,000 in calendar year 2019. They are required to file Form ST-1 for each reporting period by the original due dates, even if they are unable to make a payment. Also, taxpayers must follow a payment plan set by the department to make the delayed payments over a four-month period, beginning in May 2020.</td>
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<td>The Illinois Attorney General announced a 30-day estate tax filing extension for estates with returns and payments due between March 16, 2020 and April 15, 2020. This extension does not waive or abate statutory interest.</td>
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<td>The city of Chicago is <a href="#">extending</a> the due dates for certain local taxes to April 30, 2020. The extensions apply to businesses with</td>
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| COVID-19 extension: July 15, 2020  
Original: Same as federal  
35 ILCS 5/505(a)(1) | COVID-19 extension: July 15, 2020  
Original: April 15, 2020  
35 ILCS 5/505(a)(2) | Guidance issued; see [Informational Bulletin FY2020-23](#) |
# State Tax – COVID-19 Roadmap

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<td>Indiana</td>
<td>March 31, 2020: The Indiana Department of Revenue (DOR) outlined temporary taxpayer relief initiatives recently implemented to support taxpayers during the COVID-19 emergency. March 31, 2020: The Indiana Department of Revenue is waiving several motor carrier requirements until May 22, 2020. Specifically, Indiana is waiving the requirement that motor carriers be registered with IRP or IFTA until May 22, 2020. Additionally, IFTA licensees that file quarterly motor carrier fuel tax returns may delay the first quarter’s return normally due April 30, 2020 to May 31, 2020 and IFTA licensees that file IRP and BPR annual registrations that will expire on March 31, 2020, or April 30, 2020, are extended until May 31, 2020. March 19, 2020: Indiana Governor Eric Holcomb announced individual and business income tax filing and payment extensions due to COVID-19. Individual tax returns and payments, along with estimated payments originally due by April 15, 2020 are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40. Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20 are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now due on August 17, 2020. Returns included are the IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q.</td>
<td>COVID-19 extension: Due dates of April 15, 2020 and April 20, 2020, extended to July 15, 2020; Due date of May 15, 2020, extended to Aug. 17, 2020 COVID-19 extension: July 15, 2020 Original: April 15, 2020 Ind. Code Ann. § 6-3-4-3</td>
<td>Business as usual</td>
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<td>Iowa</td>
<td>If taxpayers need additional time to file, they can request an extension. Taxpayers who obtain a federal filing extension are automatically granted an Indiana filing extension. Also on March 19, 2020, Governor Holcomb ordered that penalties be waived for 60 days for property tax paid after May 11. The state will work with counties that may experience cash flow stress because of the delay. The Indiana Department of Revenue announced that it has temporarily closed all customer walk-in centers for in-person assistance, effective March 18, 2020. The department is encouraging customers to call or email DOR directly in addition to using available online services. Iowa is extending the deadline for filing certain Iowa tax forms and any associated tax payments (excluding estimated payments) with a due date on or after March 19, 2020, and before July 31, 2020 to July 31, 2020. Specifically, Iowa is extending the deadline for the individual income taxes, composite returns, fiduciary returns, corporation income taxes, franchise taxes, partnership returns, and S corporation returns. For taxpayers who remit income tax withholding on a semi-monthly basis, the deposit due date for the period ending March 15, 2020 is extended from March 25, 2020. No late-filing or underpayment penalties will be due for qualifying taxpayers who comply with Iowa's extended filing and payment deadlines. Interest on unpaid taxes will be due beginning on August 1, 2020, or April 11, 2020, for the semi-monthly withholding payments paid on extension. March 23, 2020: The governor of Iowa announced that first quarter unemployment tax payments that are due April 30th will be delayed till the end of the 2nd quarter, July 31, 2020. Eligible</td>
<td>COVID-19 extension: July 31, 2020 Original: April 30, 2020, for calendar year filers Last day of 4th month after end of tax year, for fiscal year filers Iowa Code Ann. § 422.38; Iowa Code Ann. § 422.21(1)</td>
<td>COVID-19 extension: July 31, 2020 Original: April 30, 2020 Iowa Code Ann. § 422.21(1)</td>
<td>Business as usual</td>
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# State Tax – COVID-19 Roadmap

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<td><strong>Kansas</strong></td>
<td>Employers include those employers with 50 or fewer employees. Eligible employers also must be in good standing with no delinquencies in quarterly payments. March 20, 2020: The governor of Iowa released an emergency declaration indicating that the state will not impose penalty or interest for late payments of property taxes. April 2, 2020: The Director of Taxation will waive any applicable penalty and interest for taxpayers whose first-quarter 2020 estimated tax payments are made after April 15, 2020 but on or before July 15, 2020. The governor of Kansas issued an executive order extending the deadline for filing and paying the 2019 calendar year tax returns for individual income tax, fiduciary income tax, corporate income tax, and privilege tax to July 15, 2020. No penalty will be imposed if taxes are paid on or before July 15, 2020. The Director of Taxation will also waive any applicable penalty and interest for taxpayers whose first-quarter 2020 estimated tax payments are made after April 15, 2020 but on or before July 15, 2020. The Department of Revenue will also extend the filing date for homestead and property tax relief refund claims to Oct. 15, 2020.</td>
<td>COVID-19 extension: July 15, 2020 Original: April 15, 2020, for calendar year filers 15th day of 4th month after end of tax year, for fiscal year filers Kan. Stat. Ann. § 79-3221(b)</td>
<td>COVID-19 extension: July 15, 2020 Original: April 15, 2020 Kan. Stat. Ann. § 79-3221(b)</td>
<td>Business as usual</td>
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<td><strong>Kentucky</strong></td>
<td>March 31, 2020: The Kentucky Department of Revenue released guidance stating that for filers who submit an automatic return filing extension, the due date for returns previously due April 15, 2020, but now due July 15, 2020, shall be October 15, 2020. For C corporations the extension due date shall be November 15, 2020. Additionally, the Department announced that Kentucky Business Personal Property tax return filing deadline has also been extended to July 15, 2020. March 26, 2020: The Kentucky legislature passed S.B.150 which would require the Department of Revenue to adhere to any changes in tax filing and payment requirements provided by the Internal Revenue Service.</td>
<td>COVID -19 extension: July 15, 2020 (interest will still accrue from the original due date) April 15, 2020, for calendar year filers 15th day of 4th month after end of tax year, for fiscal year filers Ky. Rev. Stat. Ann. § 141.160(1)</td>
<td>COVID-19 extension: July 15, 2020 (interest will still accrue from the original due date) Original: April 15, 2020 Ky. Rev. Stat. Ann. § 141.160</td>
<td>Business as usual</td>
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### State Tax – COVID-19 Roadmap

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<td>Kentucky</td>
<td>Kentucky has announced that it will extend the 2019 Kentucky income tax return filing due date from April 15, 2020 to July 15, 2020. Kentucky is waiving late filing penalties for 2019 income tax returns that are filed by July 15, 2020 and income tax payments due on April 15, 2020 are deferred for 90 days to July 15, 2020. Late payment penalties are waived for income tax payments deferred from April 15, 2020, but interest still applies. The Kentucky Department of Revenue announced that due to concerns related to COVID-19, it will not receive walk-in customers for tax filing assistance, collections cases, or other tax-related issues, effective March 16, 2020. The department is encouraging customers to call or email DOR directly in addition to using available online services.</td>
<td>COVID-19 Extension: July 15, 2020 Original: May 15, 2020, for calendar year filers 15th day of 5th month after end of tax year, for fiscal year filers [La. Rev. Stat. Ann. § 47:103(A)(l)]</td>
<td>COVID-19 Extension: July 15, 2020 Original: May 15, 2020 [La. Rev. Stat. Ann. § 47:103(AX3)]</td>
<td>Guidance issued; see Louisiana Revenue Information Bulletin 20008</td>
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<td>Louisiana</td>
<td>March 30, 2020: Louisiana announced it is waiving any underpayment of estimated tax penalties for taxes due for April 15, 2020, and June 15, 2020, provided the taxpayer pays the April 15 and June 15, 2020, declaration payments timely and pays at least 90% of the amounts they paid in 2019. Louisiana will consider a voluntary election by any S corporation, or entity taxed as a partnership for federal income tax purposes, to pay tax on its income made from April 16, 2020 to July 15, 2020, to be filed timely. Louisiana will further extend the deadline to acquire tax credit or execute a binding agreement to transfer a tax credit. For calendar filers of individual income tax, corporation income, composite partnership income tax and fiduciary income tax, the extended deadline is June 15, 2020. For fiscal year filers with due dates between March 1, 2020 and May 30, 2020, the extended deadline is 30 days after the original due date. Marcy 27, 2020: The Louisiana Tax Commission is extending the deadlines for excise taxes on automobile rentals, beer,</td>
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<td>March 25, 2020: The Louisiana Tax Commission <strong>suspended</strong> the deadline for personal property tax renditions to until at least April 13, 2020. Similarly, the deadline for public service companies to file annual reports is suspended until at least April 13, 2020.</td>
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<td>March 23, 2020: The Louisiana Department of Revenue <strong>announced</strong> that it is extending the deadline for state income taxes to July 15, 2020. The extension applies to Louisiana individual, corporation, fiduciary and partnership income tax returns and payments.</td>
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<td>The Louisiana Department of Revenue <strong>announced</strong> that the deadline for the sales tax return originally due on March 20, 2020, has been extended to May 20, 2020, for filing and payment. This extension is automatic.</td>
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<td>The department has also extended the deadline for excise tax returns and payments for (1) Wine Shipped Direct to Consumers and (2) Louisiana State and Parish and Municipal Beer Tax originally due on March 20, 2020, to May 20, 2020.</td>
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<td>For both the sales and excise tax filing extensions, the department will waive delinquency penalties and compromise the associated interest provided that returns and payments are received by the extended due date of May 20, 2020.</td>
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<td>The Louisiana Governor March 13 issued a <strong>proclamation</strong> for the additional measures being taken as part of the proclaimed public health emergency due to the COVID-19 outbreak. The measures include extending the expiration date of excise tax apportioned registrations issued under the International Registration Plan to May 31 from March 31.</td>
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<td><strong>BUSINESS INCENTIVES</strong> Louisiana is <strong>extending</strong> the deadline for a credit transfer or for the execution of a binding agreement to transfer such credit by 30</td>
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# State Tax – COVID-19 Roadmap

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<td>- March 31, 2020: Maine’s governor released an executive order extending the current use taxation application deadlines from April 1, 2020, to July 1, 2020. The governor also released an executive order extending certain property tax exemption application due dates.</td>
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<td>- March 26, 2020: Maine announced that the deadline for Maine income tax payments is extended from April 15, 2020, to July 15, 2020. This Maine extension includes any final and estimated Maine income and franchise tax payments due on April 15, 2020. In addition, the extended filing deadline for Maine income and franchise tax returns is automatically tied to any federal extension. Therefore, the filing deadline of April 15, 2020 for 2019 Maine income and franchise tax returns is automatically extended to July 15, 2020. This includes Form 1040ME (Maine Individual Income Tax Return), Form 1041ME (Maine Income Tax Return for Estates and Trusts), Form 1120ME (Maine Corporate Income Tax Return), and Form 1120B-ME (Maine Franchise Tax Return).</td>
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<td>- March 24, 2020: Maine Revenue Services (MRS) announced that it reducing its taxpayer telephone assistance hours. Effective March 24, 2020 and until further notice, the hours will be 9am to 12pm EST</td>
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<td>- March 18, 2020: MRS announced it is limiting public access to MRS facilities to prevent the spread of COVID-19. This change goes into effect Thursday, March 19, 2020.</td>
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<td>Maryland</td>
<td>- March 17, 2020: The Maryland Comptroller announced that there will be a 90-day extension of the April 15th payment deadline. No interest or penalty for late payments will be imposed if 2019 tax payments are made by July 15, 2020. Fiscal year filers with tax years ending January 1, 2020, through March 31, 2020, are also eligible for the July 15, 2020 extension.</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>Guidance issued; see announcement from Maryland Comptroller</td>
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<td>Original: April 15, 2020, for calendar year filers, and 15th day of 4th month after end of tax year, for fiscal year filers</td>
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<td>The Maryland Comptroller announced he will extend business-related tax filing and payment deadlines that occur during the months of March, April, and May 2020, to June 1, 2020. The extension applies to businesses filing returns for sales and use tax, withholding tax, admissions &amp; amusement tax, alcohol, tobacco and motor fuel excise taxes, and tire recycling and bay restoration fees. Business taxpayers who file and pay by the extended due date will receive a waiver of interest and penalties. The comptroller announced on March 20, 2020 that businesses that paid their Maryland Sales &amp; Use Taxes for March before the due date, may request a refund of their payment by emailing <a href="mailto:taxpayerrelief@marylandtaxes.gov">taxpayerrelief@marylandtaxes.gov</a> or by calling 410-260-4020. The Maryland Comptroller March 12 announced the closure of all branch offices on March 13.</td>
<td>April 15, 2020, for calendar year filers 15th day of 4th month after end of tax year, for fiscal year filers <a href="https://www.marylandtaxes.gov/">Mass. Gen. L. ch. 62C, §11</a></td>
<td>COVID-19 extension: July 15, 2020 Original: April 15, 2020 <a href="https://www.marylandtaxes.gov/">Mass. Gen. L. ch. 62C, §6(c)</a></td>
<td>Guidance issued; see Announcement.</td>
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<tr>
<td>Massachusetts</td>
<td>April 3, 2020: All returns and payments for the 2019 calendar year for personal income tax, estate and trust income tax, and income tax due with a partnership composite return otherwise due on April 15, 2020 are now due July 15, 2020. It also applies to an April, 2020 tax installment owed by a personal income taxpayer with respect to deemed repatriated income. The Commissioner’s authority under G.L. c. 62C, § 87 to delay due dates does not extend to corporate excise filings and payments. However, the Commissioner will waive late-file and late-pay penalties for corporate excise (including financial institution and insurance premiums excise) returns and payments due on April 15, 2020, when those returns and payments are filed and made by July 15, 2020. By law, interest will still accrue on any amounts not paid by April 15, 2020. The waiver of penalties applies to corporate excise returns and payments with an original due date of April 15, 2020, including those</td>
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<td>of certain S corporations and non-profits that file on a fiscal-year basis and have tax returns and payments due April 15, 2020. March 27, 2020: Governor Charlie Baker, Lt. Governor Karyn Polito, Senate President Karen Spilka and House Speaker Robert DeLeo announced an agreement to extend the 2019 state individual income tax filing and payment deadline from April 15 to July 15 due to the ongoing COVID-19 outbreak. This income tax relief is automatic and taxpayers do not need to file any additional forms to qualify. March 24, 2020: The governor announced that he was filing legislation to allow municipalities to waive late-payment penalties for fourth-quarter tax bills due May 1, to extend bill due dates to June 1 from April 1, and to extend the deadline for property tax exemptions and deferrals to June 1. March 19, 2020: Massachusetts issued emergency regulations with respect to Room Occupancy Excise Tax suspending returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020 for taxpayers with less than $150,000 of tax liability in a certain 12-month period. March 19, 2020: Massachusetts issued emergency regulations with respect to Sales and Use Taxes suspending returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020 for certain taxpayers with less than $150,000 of tax liability in a certain 12-month period. March 19, 2020: Massachusetts announced that it will waive any late-file or late-pay penalties, but not interest, imposed for returns and payments due during the period March 20, 2020 through May 31, 2020 for certain taxpayers with tax liabilities of at least $150,000 in a certain 12-month period. March 18, 2020: Gov. Baker announced administrative tax relief measures for small local businesses. This tax relief includes</td>
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<td><strong>Michigan</strong></td>
<td>postponing the collection of regular sales tax, meals tax, and room occupancy taxes that would be due in March, April and May so that they will instead be due on June 20. Additionally, all penalties and interest that would otherwise apply will be waived. Businesses that paid less than $150,000 in regular sales plus meals taxes in the year ending February 29, 2020 will be eligible for relief for sales and meals taxes, and business that paid less than $150,000 in room occupancy taxes in the year ending February 29, 2020 will be eligible for relief with respect to room occupancy taxes. The DOR is currently drafting emergency regulations to implement these measures.</td>
<td>COVID-19 extension: July 31, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>Guidance issued; see Notice from the Department of Treasury.</td>
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<td>March 27, 2020: The Michigan governor issued an executive order announcing that the deadline for an annual state income tax return or payment otherwise due on April 15, 2020, will instead be due on July 15, 2020. The order also announces that an annual state income tax return or payment due on April 30, 2020, will be due on July 31, 2020. The order also extends the deadline for all taxpayers required to file an annual city income tax return in April 2020 to July 2020.</td>
<td>Original: April 30, 2020, for calendar year filers</td>
<td>Original: April 15, 2020</td>
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<td>March 17, 2020: The Michigan Department of Treasury announced that it is waiving penalty and interest for the late payment or the late filing of returns for sales, use, and withholding taxes due on March 20, 2020. The waiver will be effective for a period of 30 days; therefore, any return or payment currently due on March 20, 2020 may be submitted to the Department without penalty or interest through April 20, 2020.</td>
<td>Last day of 4th month after end of tax year, for fiscal year filers</td>
<td>Mich. Comp. Laws § 206.315</td>
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<td>In light of the Coronavirus pandemic, the Michigan Department of Treasury is offering collections assistance to newly unemployed Michiganders currently paying on past-due state tax debts or other state debts.</td>
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<td>Mich. Comp. Laws § 206.685(1)</td>
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<td>The Michigan governor issued an Executive Order extending tax foreclosure deadlines across the state to May 29 from March 31, or</td>
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### Minnesota


Minnesota is providing a filing and payment [extension](https://www.revenue.state.mn.us/taxpayer-education/2019-tax-year-tax-filing-due-dates) of the individual income tax deadline until July 15, 2020. This extension applies to all estimated and other tax payments for tax year 2019 that would otherwise be due April 15, 2020. The extension does not apply to estimated tax payments due April 15, 2020 for the 2020 tax year or to corporation franchise, S corporation, partnership, or fiduciary taxes, although these taxpayers can receive an automatic extension.

The Minnesota Department of Revenue [announced](https://www.revenue.state.mn.us/taxpayer-education/coronavirus-tax-filing-grace-periods) it is granting a 30-day Sales and Use Tax grace period for businesses identified in [Executive Order 20-04](https://www.revenue.state.mn.us/taxpayer-education/coronavirus-tax-filing-grace-periods). During this time the department will not assess penalties or interest. Identified businesses with a monthly Sales and Use Tax payment due March 20, 2020, have until April 20 to make that payment. These businesses should still file their return by March 20. At this time, this grace period for penalty and interest is only for monthly filers and only for the March 20 payment. Businesses can request additional relief from penalty and interest for reasonable cause after April 20.

The Minnesota Department of Revenue will grant a 30-day Lawful Gambling Tax [extension](https://www.revenue.state.mn.us/taxpayer-education/coronavirus-tax-filing-grace-periods) upon request for payments due on Friday, March 20, if needed due to COVID-19.

The Minnesota Department of Revenue will grant a 60-day filing [extension](https://www.revenue.state.mn.us/taxpayer-education/coronavirus-tax-filing-grace-periods) on request for MinnesotaCare returns that were due on March 16, 2020, if needed due to COVID-19. This applies to Provider Tax, Hospital Tax, Surgical Center Tax, Wholesale Drug Distributor Tax, and Legend Drug Use Tax.

|--------------|-----------------------------------------------------|--------------------------------|--------------------------------|---------------|
| Minnesota    | 30 days after the state’s overall Covid-19 emergency (Executive Order 2020-4) is terminated, whichever comes first. | April 15, 2020
Minn. Stat. § 289A.18(1) | COVID-19 extension: July 15, 2019
Original: April 15, 2020
Minn. Stat. § 289A.18(1) | Minnesota has issued guidance; see Announcement. |
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<td>Mississippi</td>
<td>March 26, 2020: The Mississippi Department of Revenue issued a press release stating that the deadlines for homestead applications and personal property renditions deadline are extended until May 1, 2020. Additionally, the Department stated that Mississippi will not use changes in employees’ temporary work locations to impose nexus or alter apportionment of income for any business while temporary telework requirements are in place. March 24, 2020: The Mississippi Department of Revenue is temporarily suspending the requirements associated with the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) for any motor vehicle engaged in interstate emergency relief efforts which will be traveling through Mississippi as part of the emergency relief. Emergency relief includes motor vehicles carrying medical supplies or pharmaceuticals, supermarket products or foods, or fuel. Additionally, the expiration date of an apportioned registration issued under the International Registration Plan which expires March 31, 2020 is suspended and the expiration date is extended to April 30, 2020. Mississippi is extending the deadline to file and pay the 2019 individual income tax and corporate income tax 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. There is currently no extension for sales and use or any other taxes.</td>
<td>COVID-19 extension: May 15, 2020 Original: Same as federal <a href="#">Miss. Code Ann. § 27-7-41</a></td>
<td>COVID-19 extension: May 15, 2020 Original: April 15, 2020 <a href="#">Miss. Code Ann. § 27-7-41</a></td>
<td>Business as usual</td>
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<td>Missouri</td>
<td>Missouri has announced that filing and 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.</td>
<td>COVID-19 extension: July 15, 2020 Original: April 15, 2020, for calendar year filers 15th day of 4th month after end of tax year, for fiscal year filers Mo. Rev. Stat. §143.511</td>
<td>COVID-19 extension: July 15, 2020 Original: April 15, 2020 Mo. Rev. Stat. §143.511</td>
<td>Business as usual</td>
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<td>Montana</td>
<td>April 1, 2020: The Montana Department of Revenue has determined that payments from the federal government related to the COVID-19 outbreak are exempt from state income tax.  March 26, 2020: The Montana Department of Revenue released a notice concerning property taxes indicating that appraisers will avoid direct interactions with property owners and will not enter occupied properties. The Department also stated that it is on track to have the mobile home assessment notices processed according to our original schedule. Montana has extended the payment and filing deadlines for 2019 individual income taxpayers to July 15, 2020.</td>
<td>May 15, 2020, for calendar year filers 15th day of 5th month after end of tax year, for fiscal year filers Mont. Code Ann. §15-31-111(2).</td>
<td>Covid-19 extension: July 15, 2020 Original: April 15, 2020 Mont. Code Ann. §15-30-2604(1).</td>
<td>Business as usual</td>
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<td>Nevada</td>
<td>The Nevada Department of Taxation has <a href="#">closed</a> all offices to the public until further notice. Taxpayers are advised to pay their taxes online, by mail, or via the dropbox at department offices.</td>
<td>No corporate income tax</td>
<td>No individual income tax</td>
<td>Business as usual</td>
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<td>New Hampshire</td>
<td>March 30, 2020: The New Hampshire Department of Revenue Administration released <a href="#">TIR 2020-01</a>. The department reaffirmed its decision to not extend filing and payment due dates for business tax and interest and dividends tax at this time. The department will, however, forego assessing any applicable interest or penalties against taxpayers who file their returns and pay any remaining balance due within the automatic 7-month extension, provided that by April 15, 2020, they have paid an amount no less than their total tax year 2018 tax liability. Taxpayers must file extensions in accordance with normal procedures. The department has also decided that calendar year taxpayers impacted by the COVID-19 pandemic who make their tax year 2020 estimated tax payments in at least the amount of their tax year 2018 total tax liability, or their tax year 2019 total tax liability, will not incur any underpayment of estimated tax penalties if their 2020 liability ultimately exceeds the estimated payments made. The department will offer additional relief from applicable interest and penalties for certain qualifying Business Tax and Interest &amp; Dividends Tax taxpayers impacted by the COVID-19 pandemic who are unable to pay an amount due on April 15, 2020, provided that payment of any remaining unpaid balance is made by June 15, 2020. To qualify, business tax taxpayers must have had 2018 tax liability of $50,000 or less. Interest and dividends taxpayers must have had 2018 tax liability of $10,000 or less. March 23, 2020: The New Hampshire Department of Revenue Administration <a href="#">announced</a> that it has not extended the deadline to file or pay any taxes it administers, but that it continues to monitor</td>
<td>April 15, 2020, for calendar year filers 15th day of 4th month after end of tax year, for fiscal year filers <a href="%5B#%5D">N.H. Rev. Stat. Ann. § 77-A:6(I)</a></td>
<td>April 15, 2020</td>
<td><a href="#">N.H. Rev. Stat. Ann. § 77:18</a></td>
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### State Tax – COVID-19 Roadmap

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<td><strong>New Jersey</strong></td>
<td>The situation and will communicate any changes to New Hampshire’s tax filing or payment deadlines on the department’s website.</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>Business as usual</td>
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<td>April 1, 2020: New Jersey Gov. Phil. Murphy, Senate President Steve Sweeney, and Assembly Speaker Craig Coughlin released a joint statement announcing that New Jersey is extending the state income tax filing deadline and the corporation business tax filing deadline from April 15, 2020, to July 15, 2020.</td>
<td>Original: April 15, 2020, for calendar year filers, and 15th day of 4th month after end of tax year, for fiscal year filers</td>
<td>N.J. Rev. Stat. § 54:10A-15(a)</td>
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<td>March 31, 2020: The New Jersey Division of Taxation announced that it will temporarily waive the impact of its nexus threshold which usually treats the presence of employees working from their homes in New Jersey as sufficient nexus for out-of-state corporations. If employees are working from home solely as a result of closures due to the coronavirus outbreak and/or the employer’s social distancing policy, no threshold will be considered to have been met. Additionally, wage income will continue to be sourced as determined by the employer in accordance with the employer’s jurisdiction.</td>
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<td>March 23, 2020: The Director of the Office of Management and Budget on Friday placed over $900 million in items of appropriation into reserve in order to ensure sufficient cash and budget authority to meet emergency and statutorily required obligations. Among the major items of appropriations placed in reserve is funding for the Homestead Benefit credit. The State is in the process of notifying towns that any credits intended to be applied to the May 1 bills can no longer be supported by the state at this time.</td>
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<td>Legislators in the New Jersey Assembly have passed A.3841, which would automatically extend the time to file a gross income tax or corporation business tax return if the federal government extends the filing or payment due date for federal returns.</td>
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<td>New Jersey has announced that a number of its offices are expected to be closed through at least March 31, 2020.</td>
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<td><strong>BUSINESS INCENTIVES AND RELATED INFO</strong></td>
<td>March 23, 2020: A 3866 was introduced. This bill would establish a sales tax credit and a sales tax holiday for a portion of state of emergency related to COVID-19 pandemic.</td>
<td>COVID-19 extension: July 15, 2020</td>
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<td>All New Jersey counties are now approved for federal disaster assistance, making New Jersey businesses eligible to apply for Economic Injury Disaster Loans (EIDLs). These are working capital loans to help small businesses or private non-profit organizations meet their ordinary and necessary financial obligations that cannot be met as a direct result of the disaster. These loans are intended to assist through the disaster recovery period. Applications are available on the US Small Business Association website.</td>
<td>Original: Same as federal - April 15, 2020, for calendar year filers, and 16th day of 4th month after end of tax year, for fiscal year filers</td>
<td>COVID-19 extension: July 15, 2020</td>
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<td><strong>New Mexico</strong></td>
<td>March 30, 2020: The New Mexico Department of Revenue is suspending some of its compliance efforts. Specifically, it is suspending new liens, seizures and injunctions for 90 days and not garnishing state tax refunds for payment of federal tax debts.</td>
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<td>Business as usual</td>
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<td>March 25, 2020: The New Mexico Department of Revenue clarified that the income tax extensions apply to the quarterly personal income tax estimated payments required of some taxpayers on April 15, which includes many self-employed New Mexicans, as well as to trusts, estates, and fiduciaries. All of these will now be due no later than July 15, 2020. The department also clarified that it will not impose interest on delayed payments for personal and corporate income taxes. However, interest will be imposed withholding tax payments made after the original due date.</td>
<td>COVID-19 extension: July 15, 2020</td>
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<td>The New Mexico Taxation and Revenue Department announced that the deadline for filing and paying personal and corporate income tax has been extended to July 15, 2020, for returns and payments originally due between April 15, 2020 and July 15, 2020. The deadline for filing and paying withholding tax has been extended to</td>
<td>Original: April 15, 2020</td>
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**Note:** The information is subject to change and should be verified with official sources.
# State Tax – COVID-19 Roadmap

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<td>New York</td>
<td>July 25, 2020, for returns and payments originally due between March 25, 2020 and July 25, 2020. The department announced that all district offices are now 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.</td>
<td>COVID-19 extension: July 15, 2020 Original: April 15, 2020, for calendar year filers, and 15th day of 4th month after end of tax year, for fiscal year filers N.Y. Tax Law § 211(1)</td>
<td>COVID-19 extension; July 15, 2020 Original: April 15, 2020 N.Y. Tax Law § 651(a)</td>
<td>Guidance issued; see New York Notice N-20-1 and NYC Finance Memorandum 20-2</td>
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April 1, 2020: New York City Department of Finance has announced that it is postponing the 2020 tax lien sale which was scheduled to be held on May 15, 2020.

March 30, 2020: The Commissioner of the Department of Taxation and Finance issued a notice announcing that New York has extended the April 15, 2020, due date to July 15, 2020, for New York State personal income tax and corporation tax returns originally due on April 15, 2020. If you are unable to file your 2019 return by July 15, 2020, you can request an automatic extension to file your return. Your return will be due on October 15, 2020, if the extension request is filed by July 15, 2020, and you properly estimate and pay your 2019 tax liability with your extension request.

March 28, 2020: Governor Cuomo issued an executive order that extends the period that the Tax Commissioner can disregard a taxpayer’s tax liabilities to up to 100 days.

March 23, 2020: New York Assembly members introduced S08122, which would authorize the New York City Department of Finance to extend until June 15, 2020, the deadline for the filing of applications and renewal applications for certain real property tax abatement programs in the interest of the health and safety of the public due to coronavirus disease (COVID-19). This legislation is pending.

The New York Department of Taxation and Finance has not extended filing and payment deadlines, as of March 23, 2020. The department has, however, established a webpage it will use to convey new information.
### Jurisdiction  | Legislation and Agency Guidance Related to COVID-19  | Corporate Income Tax Deadlines  | Individual Income Tax Deadline  | Indirect Taxes
--- | --- | --- | --- | ---
North Carolina  | March 31, 2020: North Carolina [announced](#) that it is expanding penalty relief for failing to obtain a license, file a return, or pay tax for income and franchise tax, withholding tax, sales and use tax, scrap tire disposal tax, white goods disposal tax, and others for the period of March 15, 2020, through July 15, 2020.<br><br>March 20, 2020: The North Carolina Department of Revenue [announced](#) that it will extend the April 15, 2020 tax filing deadline to July 15, 2020, for individual, corporate, and franchise taxes to mirror the extended IRS deadlines.<br><br>In addition to the filing extension, the department will not assess penalties for those that file and pay their taxes after April 15, 2020, provided that they file and pay their tax on or before July 15, 2020.<br><br>However, state law prohibits the department from waiving interest charges associated with payments received after April 15, so interest will still accrue from April 15 until the date of payment. These extensions do not apply to trust taxes, such as sales and use or withholding taxes. | COVID-19 extension: July 15, 2020 (although interest will still accrue from the original due date) | Original: April 15, 2020 for calendar year filers, and 15th day of 4th month after end of tax year, for fiscal year filers [N.C. Gen. Stat. §105-130.17(b)](#) | North Carolina has issued guidance; see [Notice](#) from the Department of Revenue.
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<td><strong>North Dakota</strong></td>
<td>March 17, 2020: The North Carolina Department of Revenue issued a notice indicating that it will be implementing a limited-time waiver of certain state tax 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, 2020, if the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020.</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>Business as usual</td>
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<td>March 26, 2020: The Office of Attorney General announced that it is extending the deadline for filing the charitable gaming tax quarterly returns until June 30, 2020</td>
<td>15th day of 4th month after end of tax year, for fiscal year filers</td>
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<td>The North Dakota Tax commissioner announced that individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest.</td>
<td>N.D. Cent. Code § 57-38-34(2)</td>
<td>N.D. Cent. Code § 57-38-34(2)</td>
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<td><strong>Ohio</strong></td>
<td>March 27, 2020: The Ohio Tax Commissioner announced that the new deadline to file and pay the state income tax is July 15, 2020. The filing extension, and waiver of penalty and interest, will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state’s centralized filing system. Individuals, estates, trusts and certain businesses making quarterly estimated income tax payments, have also been granted additional time to file and pay without penalty or interest. The first and second quarterly payments, normally scheduled for April 15 and June 15 for most taxpayers, have both been extended to July 15.</td>
<td>No corporate income tax.</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>Business as usual</td>
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<td>March 27, 2020: Gov. Mike DeWine signed H.B 197 which will allow the state to delay its income tax filing date to July 15 from April 15.</td>
<td>Commercial activity tax filing deadline is May 10, 2020</td>
<td>Original: April 15, 2020</td>
<td>Ohio Rev. Code Ann. § 5747.08(G)</td>
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<td>Ohio Rev. Code Ann. § 5751.05(A)(5)</td>
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## State Tax – COVID-19 Roadmap

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<td><strong>Oklahoma</strong></td>
<td>March 23, 2020: The Oklahoma Tax Commission announced that it is following federal guidance and extending income tax filing and payment deadlines to July 15, 2020, for corporate and non-corporate filers. This extension applied to income tax due from Tax Year 2019 and the first quarter estimated tax payment for Tax Year 2020.</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>Business as usual</td>
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<td>Original: May 15, 2020, for calendar year filers, or 30 days after federal due date, for fiscal year filers</td>
<td>Original: April 15, 2020</td>
<td>Okla. Admin. Code § 710:50-3-3</td>
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<td><strong>Oregon</strong></td>
<td>March 24, 2020: The Oregon Department of Revenue announced that the Oregon filing and payment due date for personal income tax, transit self-employment tax, and fiduciary tax for tax year 2019 is automatically extended from April 15, 2020 to July 15, 2020. The six-month personal income tax extension continues to only extend the filing deadline to Oct. 15, 2020. Estimated tax payments for tax year 2020 are not extended.</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>Business as usual</td>
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<td>For corporate excise and income tax, the Oregon return filing and payment due date for tax year 2019 is automatically extended from May 15, 2020 until July 15, 2020. Fiscal year returns due after May 15, 2020 are not extended at this time. Payments for fiscal year returns due after May 15, 2020 are not extended at this time. Interest and penalties with respect to the Oregon tax filings and payments extended by this Order will begin to accrue on July 16, 2020.</td>
<td>Original: May 15, 2020, for calendar year filers</td>
<td>Original: April 15, 2020</td>
<td>(Oregon has announced that it will comply with any extension of the federal tax due date)</td>
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<td>The DOR explained: 1) it will automatically grant a state return extension for individual income taxpayers who file an extension to file with the IRS; 2) if the IRS extends the April 15 due date due to the COVID-19 pandemic, Oregon will automatically comply; 3) the DOR won’t assess underpayment penalties to CAT taxpayers who make a good-faith effort to estimate their first-quarter payments, due April 30; 4) local authorities may request, in writing, that the assessor</td>
<td>15th day of month after federal due date, for fiscal year filers</td>
<td>Or. Rev. Stat. § 314.385(1)(a)</td>
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<td>(Oregon has announced that it will comply with any extension of the federal tax due date)</td>
<td>Or. Rev. Stat. § 314.385(1)(b)</td>
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### Pennsylvania

- **April 3, 2020:** Pennsylvania tax officials announced that new teleworkers in the state where companies lacked a physical presence before the Covid-19 pandemic alone won’t create nexus, tax officials said April 1 in a Reed Smith LLP webinar.

- **April 2, 2020:** The Department of Revenue announced it is extending the due date for corporations with tax returns due in May to August 14, 2020. The corporate estimated tax payment due on June 15, 2020, is not extended at this time.

- **March 27, 2020:** The deadline for businesses to report any unclaimed property to the Pennsylvania Treasury Department is extended from April 15, 2020, until June 15, 2020.

- **March 27, 2020:** Governor Wolf signed H.B. 1232, which brings Pennsylvania into conformity with the new filing deadlines established by the IRS on March 21. The new law also extends the deadlines for declarations of estimated personal income tax, payments of estimated personal income tax, and the filing of informational returns by S corporations, partnerships, estates, and trusts, to July 15, 2020. It further extends the filing date for information returns 1099-R, 1099-MISC, and W-2G by three months.

- **March 25, 2020:** The Pennsylvania General Assembly passed H.B. 1232. Concerning Pennsylvania Personal Income Tax (PIT) deadlines not directly affected by federal tax filing deadline changes made in response to the COVID-19 emergency, the bill temporarily authorizes the Department of Revenue to: a) Extend the deadline for declarations of estimated Personal Income Tax to July 15, 2020; b) Extend the deadline for payments of estimated Personal Income Tax to July 15, 2020; and c) Extend the deadline for the filing of informational returns related to Pennsylvania S corporations and

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<td>Pennsylvania</td>
<td>extend the July 15 deadline for certifying property taxes; and 5) the DOR may extend the statutory period of limitation on any tax it collects if an action of the IRS or a state-declared emergency will restrict taxpayers’ or the state’s ability to take timely action.</td>
<td>COVID-19 extension: August 14, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>Guidance issued; see announcement of tax relief for March and April AST payments</td>
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Original: May 15, 2020, for calendar year filers

30 days after federal due date, for fiscal year filers

72 Pa. Stat. § 7403(a)(1)(ii)
|-------------|------------------------------------------------------|-------------------------------|-------------------------------|---------------|

partnerships, estates and trusts (Form PA205/PA-65) to July 15, 2020. This temporary authorization would expire on July 31, 2020.

The Pennsylvania Department of Revenue announced that the deadline for taxpayers to file their 2019 Pennsylvania personal income tax returns is extended to July 15, 2020, giving taxpayers an additional 90 days to file from the original deadline of April 15, 2020.

The department 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 tax payments for the first and second quarters of 2020.

To assist the business community in the midst of the COVID-19 outbreak, the department is waiving penalties for businesses that are required to make Accelerated Sales Tax (AST) prepayments by the deadline of Friday, March 20, 2020. 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.

Due to office closures associated with COVID-19, the department is asking County Register of Wills offices to implement the following procedures when their operations resume:

- 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.
- No penalties will be applied for payments received late, that otherwise would have been timely if not for the office closures.

Also due to office closures associated with COVID-19, a petition for appeals of all tax types will be accepted as timely filed if it is filed by
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<td>either 30 days after the reopening of the Board of Appeals offices or the original appeal deadline, whichever date is later. Certain requirements concerning the International Fuel Tax Agreement (IFTA) and Motor Carrier Road Tax (MCRT) are temporarily waived due to COVID-19 for all commercial carriers and vehicles traveling into or within Pennsylvania. This waiver applies to decals, temporary permits and trip permits. The temporary waiver is in effect from March 19, 2020 until it is determined by Governor Tom Wolf that the emergency no longer exists, or for 30 days, whichever occurs later. The Pennsylvania Department of Revenue (DOR) March 1 announced the closure of the call center due to the spread of COVID-19. LOCAL EXTENSIONS March 25, 2020: The Pennsylvania General Assembly passed H.B. 1232. The bill is awaiting the governor’s signature. With regard to the local Earned Income Tax imposed by the Local Tax Enabling Act (Act 511 of 1965), the bill authorizes the Department of Community and Economic Development (DCED) to coordinate with localities to extend filing and payment deadlines for the local Earned Income Tax (EIT) imposed under chapter 5 of the Local Tax Enabling Act. March 23, 2020: The Philadelphia Department of Revenue announced that it will honor the federal extensions granted to businesses from the IRS for filing and payments until July 15, 2020 for the Business Income and Receipts Tax and the Net Profits Tax. This policy includes estimated payments. No action is required from businesses to take advantage of this extension policy in Philadelphia. The department has also extended the city’s real estate tax due date by 30 days, to April 30, 2020, and the deadline to apply for an installment payment plan for 2020 Real Estate Tax to April 30, 2020.</td>
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<td>Rhode Island</td>
<td>March 20, 2020: The Rhode Island Division of Taxation announced on its COVID webpage that it will mirror the federal filing and payment extensions. Thusly, per federal guidance, the income tax filing and payment deadline will be extended to July 15, 2020, for individuals and businesses. The division did not extend the March deadline for the filing and payment of sales tax, meals and beverage tax, and certain other levies, commenting that 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. The division issued an advisory announcing the establishment of a new webpage for coronavirus updates, <a href="http://www.tax.ri.gov/COVID/">http://www.tax.ri.gov/COVID/</a>. When virus-related developments occur regarding Rhode Island state taxes, including any changes to deadlines, the division will post them on the webpage. The Rhode Island Division of Taxation (DOT) March 14 issued an advisory encouraging taxpayers and tax professionals to use the DOT’s telephone system, email system, website, and portal instead of visiting the agency’s offices for individual income, corporate income, trust income, sales and use, property tax, excise tax, and estate tax purposes. <strong>BUSINESS INCENTIVES AND RELATED INFO</strong> On its COVID webpage, the division encouraged business taxpayers in need to visit Rhode Island Commerce Corporation’s <a href="http://www.ricc.state.ri.us">website</a> for 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.</td>
<td>COVID-19 extension: July 15, 2020 Original: Same as federal - April 15, 2020 for calendar year filers, and the 15th day of 4th month after end of tax year, for fiscal year filers</td>
<td>COVID-19 extension: July 15, 2020 Original: April 15, 2020</td>
<td>Business as usual</td>
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<td>South Carolina</td>
<td>March 24, 2020: The South Carolina Department of Revenue announced the State is extending the income tax filing and payment due date from April 15, 2020 to July 15, 2020.</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>Guidance issued; see SC Information Letter 20-3</td>
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<td>March 21, 2020: Governor Henry McMaster directed the South Carolina Department of Revenue to extend the state’s income tax deadline to July 15th, in order to conform to the extended federal income tax deadline. Other state taxes will remain delayed until June 1st, as previously ordered. The department has not yet updated its guidance but is expected to do so shortly.</td>
<td>Original: April 15, 2020 for calendar year filers, and the 15th day of 4th month after end of tax year, for fiscal year filers</td>
<td>S.C. Code Ann. §12-6-1970(A)</td>
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<td>March 17, 2020: The South Carolina Department of Revenue announced that the filing and payment deadlines for all taxes administered by the department with due dates between April 1, 2020 and June 1, 2020, has been extended to June 1, 2020, for taxpayers who have been impacted by COVID-19.</td>
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<td>Taxes administered by SCDOR include but are not limited to corporate and individual income taxes, sales and use taxes, admissions taxes, beer and liquor taxes, cigarette and tobacco product taxes, and motor fuel taxes.</td>
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<td>South Dakota</td>
<td>March 31, 2020: The South Dakota Department of Revenue’s Motor Vehicle Division is asking law enforcement to not enforce certain expirations until May 1, 2020.</td>
<td>No corporate income tax</td>
<td>No individual income tax</td>
<td>Business as usual</td>
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<td>March 13, 2020: The South Dakota Department of Revenue (DOR) announced that state offices will be closed until March 23rd due to the governor’s executive order on COVID-19. The DOR also notified that the staff is available via chat or at 800-829-9188 to answer questions.</td>
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<td>Tennessee</td>
<td>April 4, 2020: The Tennessee governor extended the due date for privilege taxes from June 1, 2020, until July 1, 2020. Additionally, the governor extended the deadline for filing applications for tax relief and tax freeze until July 1, 2020.</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>Guidance issued: No extension for trust taxes, see announcement on COVID-19 updates webpage</td>
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<td>Original: April 15, 2020, for calendar year filers, or 15th day of 4th month after end of tax year, for fiscal year filers</td>
<td>Tenn. Code Ann. § 67-2-107(a)</td>
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<td>Tennessee</td>
<td>March 31, 2020: The Tennessee Department of Revenue <a href="#">extended</a> the due date for the Business Tax from April 15, 2020, to June 15, 2020. March 24, 2020: The Tennessee Department of Revenue <a href="#">extended</a> the due date for filing and paying franchise and excise tax from April 15, 2020, to July 15, 2020. Taxpayers will have until July 15, 2020, to file returns and make any payments (including quarterly estimated payments) originally due on April 15, 2020. Interest and late filing penalties will not be applied to returns filed and payments made on or before this extended due date. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged. The department <a href="#">extended</a> the due date for filing and paying the Hall income tax from April 15, 2020, to July 15, 2020. The department also <a href="#">announced</a> that it is not extending the deadlines for sales and use tax and other monthly tax filings and payments, such as liquor-by-the-drink tax. Their reasoning is that these are taxes that sellers collect on behalf of customers, and state law does not allow sellers to use collected taxes for business or other purposes. Governor Bill Lee <a href="#">extended</a> the deadline for obtaining vehicle registration renewals that expire in March or April, via <a href="#">Executive Order #15</a>. The new deadline for obtaining these renewals is June 15, 2020. With health and safety in mind in response to COVID-19, the department is not currently receiving walk-in customers at regional and downtown offices from March 20, 2020 through April 12, 2020. This includes the Motor Carrier office at 44 Vantage Way in Nashville.</td>
<td>Tenn. Code Ann. § 67-4-2115(a)</td>
<td>Tenn. Code Ann. § 67-4-2015(a)</td>
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# State Tax – COVID-19 Roadmap

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<td><strong>Texas</strong></td>
<td>The department encourages customers to contact them via the Taxpayer Assistance Hotline at 615-253-0600 or Tax Practitioner Hotline at 615-253-0700, online at Revenue Help, or by email <a href="mailto:revenue.support@tn.gov">revenue.support@tn.gov</a>. April 1, 2020: The Texas Comptroller of Public Accounts is automatically extending the due date for 2020 Texas franchise tax reports to July 15, 2020. However, for payment, taxpayers must request an extension of time to pay and pay 90 percent of the tax due for the current year or 100 percent of the tax reported as due for the prior year with the extension request. March 31, 2020: The Texas Comptroller announced that business owners affected by the COVID-19 pandemic may request, in writing to the chief appraiser, an extension of the property tax rendition deadline to May 15. March 26, 2020: The Texas Comptroller’s office is providing an extension of up to 90 days past the original due date to pay the motor vehicle tax due on purchases of motor vehicles. Late penalties will be assessed as if the last day of the extension is the original due date. March 24, 2020: The Texas Comptroller’s office announced that it would offer assistance to businesses that are struggling to pay the full amount of sales taxes they collected in February in the form of short-term payment agreements and, in most instances, waivers of penalties and interest. March 17, 2020: The Texas Comptroller issued a statement indicating that he is not extending the March due dates for state and local sales taxes, hotel taxes, mixed beverage gross receipts and sales taxes, motor vehicle rental tax, seller-financed motor vehicle sales tax and motor fuels taxes.</td>
<td>No corporate income tax</td>
<td>No individual income tax</td>
<td>Guidance Issued; see Guidance</td>
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<td><strong>Utah</strong></td>
<td>March 26, 2020: The Utah State Tax Commission released guidance detailing the state income tax extensions due to COVID-19. The commission passed an emergency rule waiving interest and penalties on the following taxes: income tax, withholding tax, paid-up tax, and estimated tax.</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>Original: April 15, 2020</td>
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<td>penalties for late filed 2019 tax returns and payments of corporations and pass through entities such as LLCs. To receive this adjustment, these entities must file returns and make payments no later than July 15, 2020. The Commission also confirmed that by Utah statute, individuals will have the same time to file and pay their 2019 taxes as provided by the IRS, which is also July 15, 2020.</td>
<td>Original: April 15, 2020, for calendar year filers, or 15th day of 4th month after end of tax year, for fiscal year filers</td>
<td>Utah Code Ann. § 59-7-501</td>
<td>Utah Code Ann. § 59-10-514(1)(c)</td>
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<td>March 23, 2020: The Utah State Tax Commission announced that it intends to follow the federal government’s tax filing and payment actions in response to the COVID-19 outbreak. It is waiting to review the official instructions from the IRS to make certain that it aligns properly with the federal requirements.</td>
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<td>March 19, 2020: The Utah State Tax Commission issued a release acknowledging the IRS income tax payment extension but stating that the deadline for paying Utah state taxes is not extended at this time. Any changes to deadlines will be posted to tax.utah.gov. The commission also declined to extend the filing deadline, noting that the state provides an automatic 6-month income tax filing extension to taxpayers.</td>
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<td>The commission is currently holding all appeal events as scheduled, but via telephone conference only. There will be no in-person appearances until further notice. Those who have or concerns about this arrangement should call 801-297-2282. To appear by telephone, persons must call 15 minutes prior to the event at 801-297-2282 for further instructions.</td>
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<td>March 16, 2020: The commission announced that it is currently open for normal hours HOWEVER, in-office services are limited.</td>
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<td>Vermont</td>
<td>March 23, 2020: The Vermont Commissioner of Taxes announced that income tax filing due dates for the following taxes have been extended from April 15, 2020 to July 15, 2020 for personal income tax; corporate income tax; fiduciary income tax; tax year 2020 estimated payments that were due for these taxes on April 15th,</td>
<td>COVI-19 extension: July 15, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
<td>COVID-19 extension: July 15, 2020</td>
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<td>Original: April 15, 2020, for calendar year filers</td>
<td>Original: April 15, 2020, for calendar year filers</td>
<td>Original: April 15, 2020</td>
<td>Vermont Stat. Ann. tit. 32 § 586I(b)</td>
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# State Tax – COVID-19 Roadmap

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<td>Virginia</td>
<td>The Virginia Department of Taxation released a bulletin announcing that any Virginia income tax payments due during the time period of April 1, 2020, to June 1, 2020, is now due on June 1, 2020. This includes individual and corporate income taxes paid to Virginia Tax. All income tax filing deadlines remain the same, including the May 1, 2020 individual income tax filing due date. However, Virginia grants an automatic six-month filing extension. Late payment penalties will not be charged if payments are made by June 1, 2020. However, interest will still accrue. March 19, 2020: Governor Ralph Northam announced that businesses impacted by COVID-19 can request to defer the payment of state sales tax due on 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.</td>
<td>15th day of 4th month after end of tax year, for fiscal year filers</td>
<td>Vt. Stat. Ann. tit. 32, § 5862(a)</td>
<td>Covid-19 extension for payment only: June 1, 2020 (although interest will accrue from the original due date) Original: April 15, 2020, for calendar year filers 15th day of 4th month after end of tax year, for fiscal year filers</td>
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<td>Washington</td>
<td>March 27, 2020: The Washington Liquor and Cannabis Board adopted emergency regulations that provide a waiver, retroactive to February 29, 2020, of penalties for failure to pay or late payment of marijuana and liquor excise taxes that become due while the governor’s emergency proclamation remains in effect. The Washington Department of Revenue will, upon request, provide extensions for filing and paying tax returns that are due and not already paid (even if the request is after the due date) from Feb. 29, 2020 to the end of the state of emergency period, which has not yet been determined. The extensions available for all taxes administered by the department are as follows: 60 days for monthly</td>
<td>No corporate income tax</td>
<td>No individual income tax</td>
<td>Guidance issued: see Wash. DOR guidance</td>
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|               | returns (this applies to the February 2020 and March 2020 returns at this time); 30 days for the Q1/2020 return; and 30 days for the Annual 2019 return. The Department currently has the authority to waive interest through April 17, 2020. The department will also work with taxpayers that are impacted by COVID-19 and have payment plans to adjust payment plan amounts or extend payment dates 30 to 60 days. Washington has announced emergency regulations allowing for the waiver of late filing and late payment penalties for employers when the delinquency was caused by a COVID-19 Illness, including situations wherein the employer was required to close or severely curtail business operations. Washington also announced emergency regulations that serve to ease the process of accessing unemployment benefits for those for employees experiencing unemployment due to COVID-19. The Washington Department of Revenue announced that it is closing its public tax offices temporarily; all services provided at DOR offices are available online. | COVID-19 extension: July 15, 2020  
Original: April 15, 2020, for calendar year filers  
15th day of the fourth month following the close of a taxable year for fiscal year filers  
Original: April 15, 2020  
W. Va. Code § 11-21-51 | Business as usual |
| West Virginia | March 25, 2020: the governor of West Virginia stated in a press conference that he had instructed the tax commissioner to extend the West Virginia filing and payment due dates to match the federal extension. Therefore, the West Virginia State Tax Department announced that the deadline to file 2019 annual income tax returns for individuals, trusts or estates, and corporations has been extended from April 15, 2020, to July 15, 2020. Payment deadlines for these returns are also extended until July 15, 2020. Failure to pay any balance of tax due by July 15, 2020 will result in the accrual of penalties and interest beginning July 16, 2020. This relief also extends to estimated tax payments for tax year 2020 that are due between April 15, 2020 and July 15, 2020 for individuals, trusts or estates, corporations, and pass-thru entities. | COVID-19 extension: July 15, 2020  
Original: April 15, 2020, for calendar year filers  
15th day of the fourth month following the close of a taxable year for fiscal year filers  
Original: April 15, 2020  
W. Va. Code § 11-21-51 | Business as usual |
# State Tax – COVID-19 Roadmap

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<td>Wisconsin</td>
<td>March 25, 2020: Governor Justice also <a href="#">announced</a> that the due date for second-half 2019 ad valorem property tax that would normally become delinquent on April 1, 2020, will now become delinquent on May 2, 2020. The governor's orders are set forth in <a href="#">Executive Order 13-20</a>, dated March 26, 2020. The West Virginia State Tax Department has a <a href="#">webpage</a> on which it tracks the department response to COVID-19. The department is not currently receiving walk-in customers for assistance at its regional offices in Beckley, Charleston, Clarksburg, Martinsburg, Parkersburg, and Wheeling, West Virginia, due to concerns about the novel coronavirus (COVID-19). It is also temporarily suspending in-person contact with revenue agents, property tax appraisers and the making of field audits at taxpayer and tax practitioner locations.</td>
<td>COVID-19 extension: July 15, 2020 Original: Same as federal <a href="#">Wis. Stat. § 71.24(1)</a> (Wis. Stat. § 71.03)</td>
<td>COVID-19 extension: July 15, 2020 Original: April 15, 2020 <a href="#">Wis. Stat. § 71.03</a></td>
<td>Guidance issued: see <a href="#">News Release</a> concerning sales and use tax filing extensions for March and April, and more.</td>
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### Wisconsin

Wisconsin DOR has also committed to taking other measures to ease the burden on taxpayers, including a) Expediting claims for both the Earned Income Tax credit and Homestead credit; b) Lowering the interest rate from 18% to 12% on unpaid balances on sales and use tax returns due March 31 and April 30, 2020 at taxpayer’s request; c) Allowing installment payment plans for amounts reported on returns but unpaid; d) Relaxing collection activities on delinquent amounts due between now and July 15, 2020, unless suspending the collection activity would compromise the state’s ability to collect the amount due; and e) Delaying the start of most new audits of small businesses.

March 24, 2020: Wisconsin DOR released guidance asserting that there are currently no extensions provided by state law to pay general property taxes, special charges, special assessments or special taxes included on December 2019 property tax bills, payable in 2020. Also, there is currently no change to the June 8, 2020 deadline for the 2020 municipal assessment report.

March 21, 2020: Wisconsin income tax payment and return due dates are extended to July 15, 2020. This extension applies to individuals, trusts, estates, partnerships, associations, companies, and corporations. The relief applies solely to income tax payments and estimated income tax payments and returns due April 15, 2020. Interest, penalties, and underpayment interest for failure to make quarterly estimated tax payments with respect to such postponed federal income tax filings and payments will begin to accrue on July 16, 2020.

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<td>Wisconsin</td>
<td>Wisconsin DOR has also committed to taking other measures to ease the burden on taxpayers, including a) Expediting claims for both the Earned Income Tax credit and Homestead credit; b) Lowering the interest rate from 18% to 12% on unpaid balances on sales and use tax returns due March 31 and April 30, 2020 at taxpayer’s request; c) Allowing installment payment plans for amounts reported on returns but unpaid; d) Relaxing collection activities on delinquent amounts due between now and July 15, 2020, unless suspending the collection activity would compromise the state’s ability to collect the amount due; and e) Delaying the start of most new audits of small businesses. March 24, 2020: Wisconsin DOR released guidance asserting that there are currently no extensions provided by state law to pay general property taxes, special charges, special assessments or special taxes included on December 2019 property tax bills, payable in 2020. Also, there is currently no change to the June 8, 2020 deadline for the 2020 municipal assessment report. March 21, 2020: Wisconsin income tax payment and return due dates are extended to July 15, 2020. This extension applies to individuals, trusts, estates, partnerships, associations, companies, and corporations. The relief applies solely to income tax payments and estimated income tax payments and returns due April 15, 2020. Interest, penalties, and underpayment interest for failure to make quarterly estimated tax payments with respect to such postponed federal income tax filings and payments will begin to accrue on July 16, 2020.</td>
<td>No corporate income tax.</td>
<td>No individual income tax.</td>
<td>Business as usual</td>
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