



State Tax Filing Guidance for Coronavirus Pandemic

Updated: 3/20/20 – 12 noon et

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
<p>Summary of States Filing Relief</p>		<p>State filing relief/revised due dates in response to Coronavirus -</p> <p>July 31 – IA – extension of filing and payment for returns that are due 3/19-7/31 – individual, composite, fiduciary, corporation, franchise tax, partnership, S corp, credit union. No late filing or underpayment penalties. Interest starting 8/1/20. Relief does not apply to estimated taxes.</p> <p>July 15 - CA – extension to filing and payment (including second and first quarter estimated payments), LLC taxes and fees, non-wage withholding payments), waive interest and penalties, for individuals and businesses.</p> <p>July 15 – IN - July – individual and corporate tax returns - filing and payment extended from April 15 and April 20. Those originally due May 15 are due August 17, 2020. It includes estimate payments due April 15 are now due July 15. All other tax return filings and payments remain unchanged.</p> <p>July 15 – MD <i>payment</i> extension for individuals and businesses – waive interest and penalty.</p> <p>June 15 – CT - business returns – passthrough, UBIT, Corp – file and payment extended. (Individuals – will follow IRS file and payment.)</p> <p>June 1 - MD - for passthrough business – filing and payment extended and waive interest and penalties. Sales and use extended. (Individuals and corp – will follow IRS.)</p> <p>June 1 – SC – return filing and payment – waive interest and penalties - individual income taxes, corporate income taxes, sales and use tax, admissions tax, and other taxes.</p> <p>May 15 - WA – extend annual return 30 days <i>on request</i>, waive penalties.</p> <p>April 30 – OR - Individuals - follow IRS, waive interest and penalties if good faith estimate on first quarter CAT payment due April 30.</p>	<p>Proposed tax related Coronavirus legislation – DC NJ</p>

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		<p>April 25 - NYC – waive penalties for late filing, late payment, and underpayment penalties for business and excise taxes originally due between 3/16/20 and 4/25/20 – can <i>request</i> waiver of penalties on late filed extension or return or separate request. Interest is not waived – from the original due date.</p> <p>April 15 – NC – extend filing and payment of information returns due March 15-31 – waive penalties upon request.</p> <p>April 15 – Puerto Rico - passthroughs – extend filing and payment and estimated tax originally due March 15.</p>	
Alabama	<p><a href="#">ADOR Press Release</a> (3/19/20):</p> <p>(businesses unable to pay Feb, Mar, April 2020 state <i>sales tax</i> liabilities and provide meals and drinks - through June 1 – waive late payment penalties for state <i>sales taxes</i> – case by case sales tax relief for other businesses impacted)</p>	<p><a href="#">ADOR Press Release</a> (3/19/20):</p> <p>“Effective immediately, the Department of Revenue is extending <b>relief to businesses who are unable to timely pay their February, March, and April 2020 state sales tax liabilities and who are currently registered with the Department as engaging in NAICS Sector 72 business activities. Taxpayers filing returns for these reporting periods will receive waivers through June 1, 2020, of late payment penalties for state sales tax liabilities reported on their returns.</b></p> <p>Businesses included in NAICS Sector 72 are those preparing meals, snacks, and beverages for immediate consumption. A complete list of the business activities that fall within this sector can be viewed at <a href="#">NAICS Sector 72 – Accommodation and Food Services</a>.</p> <p><b>Similar sales tax relief may be available on a case-by-case basis to other businesses significantly impacted by the coronavirus</b> (COVID-19) and the preventative measures being taken to limit its spread in Alabama.</p> <p>For more information about the NAICS Sector 72 tax relief measure, taxpayers are encouraged to visit the Department of Revenue’s <a href="#">COVID-19 Updates</a> page or call the Department’s Sales and Use Tax Division at 334-242-1490.”</p> <p><b>The Alabama Department of Revenue extended the March 2020 deadline for motor vehicle registration, renewal, and payment due to COVID-19; penalties will not be assessed until April 16, 2020.</b></p>	<p>3/12/20 – Commissioner ADOR told ASCPA - Alabama would couple the decision of IRS. ADOR will publish a press release soon after IRS so at this point, we all await the decision of the federal government.</p> <p>Alabama residents affected by floods in February have <a href="#">until April 30</a> to file their state taxes. The Alabama Department of Revenue also will grant affected taxpayers penalty relief during the extension period.</p> <p><a href="#">Alabama DOR website</a> (3/17/20):</p> <p>“The Alabama Department of Revenue is monitoring developments pertaining to the Coronavirus (COVID-19) and is following guidance from federal and state officials. We understand you may have some concerns and uncertainty pertaining to COVID-19 and the Department is committed to being responsive to your needs. The Department is encouraging all taxpayers to conduct their business with us through our online services. Take advantage of our website for information and answers to your questions; use <a href="#">My Alabama Taxes</a> (MAT) to file and pay taxes; or call 334-242-1170 to receive additional assistance.</p> <p>Out of an abundance of caution for your health and wellbeing, as well as our employees, we are asking taxpayers to limit in-person visits to the taxpayer service centers at this time. If you must make a payment in person, these payments can be made at one of our nine Taxpayer Service Centers. All other assistance will be provided remotely via phone or email. <a href="#">Click here</a> for Taxpayer Service Center locations and contact information.</p> <p><b>The Alabama Department of Revenue extended the</b></p>

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		<p><a href="#">Late Payment Penalties Waived for Small Retail Businesses Sales Tax Liabilities</a>  <b>ADOR will waive late payment penalties for payments made by June 1 of state sales tax liability of February, March, and April 2020 payments</b> if small retail business with monthly retail sales during the previous calendar year averaged \$62,500 or less and unable to pay the Feb., Mar., and April 2020 state sales tax liability.</p>	<p><b>March 2020 deadline for motor vehicle registration, renewal, and payment due to COVID-19; penalties will not be assessed until April 16, 2020.</b></p> <p><b>COVID-19 Related Relief for Taxpayers</b>  On March 13, 2020, Governor Ivey declared a <a href="#">state of emergency</a> in response to COVID-19, thereby allowing the Department more flexibility in working with impacted taxpayers. To date, the Department has issued the following taxpayer relief orders:</p> <ul style="list-style-type: none"> <li>• <a href="#">Temporary Suspension of International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) Requirements</a></li> <li>• <a href="#">March 2020 Motor Vehicle Registrations and Property Tax Payments and Penalties Extension</a></li> <li>• <a href="#">Late Payment Penalties Waived for Small Retail Businesses Sales Tax Liabilities (UPDATED MARCH 18 AT 1:41 P.M.)</a></li> </ul> <p>It is expected that the IRS will soon announce extensions of deadlines for filing federal income tax returns. <b>The Department plans to mirror these return filing extensions as appropriate and enter corresponding taxpayer relief orders.</b> Please monitor the Department’s <a href="#">Newsroom</a> for updates.</p> <p><b>Other assistance may be available on a case-by-case basis to individuals and businesses that cannot file their tax returns on time due to the COVID-19 outbreak by contacting the Department at the numbers below.</b></p> <p><b>Helpful Contact Information:</b></p> <ul style="list-style-type: none"> <li>• Individual Income Tax: 334-353-0602</li> <li>• Corporate Income Tax: 334-242-1200</li> <li>• Pass-through Entities: 334-242-1033</li> <li>• Sales and Use Tax: 334-242-1490</li> <li>• Business Privilege Tax: 334-353-7923</li> <li>• Withholding Tax: 334-242-1300”</li> </ul>
Alaska			
Arizona			
Arkansas			<p><a href="#">News Release</a> (3/16/20)  <b>“Majority of Revenue Office Services May Be Completed Online</b>  <b>LITTLE ROCK, Arkansas (March 16, 2020)</b> – As Arkansans consider Revenue Office-related business, the Arkansas Department of Finance and Administration</p>

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			<p>(DFA) offers the majority of Revenue Office-related services online at <a href="http://mydmv.arkansas.gov">mydmv.arkansas.gov</a>. From registering a vehicle to ordering a replacement driver’s license, there are numerous tasks that may be completed from home. “A key priority at DFA over the last few years has been making as many of our services as possible available online,” said DFA Secretary Larry Walther. “I encourage Arkansans to explore these online resources as many of the trips being made to the Revenue Office may not be required.”</p> <p>The online Revenue Office-related services include:</p> <ul style="list-style-type: none"> <li>• Pre-registering a new vehicle</li> <li>• Renewing a vehicle registration</li> <li>• Transferring vehicle ownership</li> <li>• Ordering a personalized license plate</li> <li>• Ordering a duplicate/replacement driver’s license</li> <li>• Estimating vehicle sales tax due</li> <li>• Registering and paying sales tax</li> <li>• Paying outstanding balances</li> <li>• Duplicating vehicle registration</li> <li>• Checking title status</li> <li>• International Registration Plan – Online Registration</li> <li>• CDL – Submitting Medical Certification</li> <li>• Changing notification address</li> <li>• Requesting driver records</li> <li>• Updating renewal notice preference – Email or Text</li> <li>• Ordering a Driver’s License clearance letter</li> <li>• Paying reinstatement fees</li> </ul> <p>Additional DFA services that are available online include filing a tax return, checking the status of a refund, making child support payments , registering and paying business taxes via the Arkansas Taxpayer Access Point (ATAP). DFA’s website may be found at <a href="http://www.dfa.arkansas.gov">www.dfa.arkansas.gov</a>.”</p>
California	<p>FTB <a href="#">Press Release</a> (3/18/20)</p> <p><a href="#">Executive Order</a> (3/12/20),</p> <p><a href="#">PRIOR Press release</a> (3/12/20),</p> <p>PRIOR <a href="#">FTB News</a></p>	<p>FTB <a href="#">Press Release</a> (3/18/20)</p> <p><b>California has pushed its tax filing and payment <u>deadline to July 15</u>, waive interest and late filing and late payment penalties.</b></p> <p>“The Franchise Tax Board (FTB) today announced updated special tax relief for all California taxpayers due to the COVID-19 pandemic.</p>	<p><a href="#">CDTFA COVID-19 State of Emergency Webpage:</a> (3/17/20)</p> <p>“COVID-19 State of Emergency</p> <p>On March 12, 2020, Governor Newsom issued an Executive Order in response to the COVID-19 State of Emergency. Pursuant to this Executive Order, <b>through May 11th</b>, the CDTFA has the authority to assist individuals and businesses impacted by complying with a state or local public health official’s imposition or recommendation of social distancing measures related to</p>

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	<p><a href="#">release</a> (3/13/20)</p> <p>PRIOR <a href="#">FTB FAQs</a> (3/17/20):</p> <p>CA payroll taxes - <a href="#">EDD website</a> (3/20)</p> <p><a href="#">San Francisco news release</a> (3/11/20)</p> <p>(July 15 – extension of filing and payment (including first and second quarter estimated payments, LLC taxes and fees, non-wage withholding payments), waive interest and penalty, for individuals and businesses)</p>	<p>FTB is <b>postponing until July 15 the filing and payment deadlines for all individuals and business entities for:</b></p> <ul style="list-style-type: none"> <li>• 2019 tax returns</li> <li>• 2019 tax return payments</li> <li>• 2020 1st and 2nd quarter estimate payments</li> <li>• 2020 LLC taxes and fees</li> <li>• 2020 Non-wage withholding payments</li> </ul> <p>“The COVID-19 pandemic is disrupting life for people and businesses statewide,” said State Controller Betty T. Yee, who serves as chair of FTB. “We are <b>further extending tax filing deadlines for all Californians to July 15</b>. Hopefully, this small measure of relief will help allow people to focus on their health and safety during these challenging times.”</p> <p><b>To give taxpayers a deadline consistent with that of the Internal Revenue Service (IRS) without the federal dollar limitations, FTB is following the federal relief described in <a href="#">Notice 2020-17</a>. Since California conforms to the underlying code sections that grant tax postponements for emergencies, FTB is extending the relief to all California taxpayers. Taxpayers do not need to claim any special treatment or call FTB to qualify for this relief.</b></p> <p>In line with <a href="#">Governor Newsom’s March 12 Executive Order</a>, FTB previously extended the due dates for filing and payment last week for affected taxpayers until June 15, with the qualification that the deadlines may be extended further if the IRS grants a longer relief period, as it did yesterday. <b>This announcement supersedes last week’s announcement.</b></p> <p>For more details regarding FTB COVID-19 tax relief, please see our website at <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search COVID-19. If possible, taxpayers should continue to file tax returns on time to get their refunds timely, including claiming the Earned Income Tax Credit and Young Child Tax Credit. During this public health emergency, FTB continues to process tax returns, issue refunds, and provide phone and live chat service to taxpayers needing assistance.”</p> <p>PRIOR <a href="#">FTB News Release</a> (3/13/2020)</p> <p>PRIOR <a href="#">FTB FAQs</a> (3/17/20)</p>	<p>COVID-19. <b>This assistance includes granting extensions for filing returns and making payments, relief from interest and penalties, and filing a claim for refund. Taxpayers may request assistance by contacting the CDTFA. Requests for relief of interest or penalties or requesting an extension for filing a return may be made through our <a href="#">online services</a>. Taxpayers may also request assistance in writing by sending a letter to the address below or contacting us via <a href="#">email</a>.</b> We are also available to answer questions and provide assistance for taxpayers that call our Customer Service Center at 800-400-7115. This includes assistance if you are unable to make a timely tax payment.</p> <p>California Department of Tax and Fee Administration Return Analysis Unit, MIC 35 PO Box 942879 Sacramento, CA 94279-0035” (3/17/20)</p> <p>Regarding (2), the CDTFA’s emergency tax or fee relief is available for business owners and fee payers directly affected by disasters declared as state of emergencies over the past three years, may <b>include extension of tax return due dates, relief of penalty and interest, or replacement copies of records lost due to disasters. An extension of up to three months to file and pay taxes is available in 32 of the programs administered by the CDTFA (including sales and use tax, various fuel taxes, and cigarette and tobacco products taxes) for taxpayers directly affected by COVID-19 who, as a result, cannot meet their filing and payment deadlines. Affected taxpayers may apply online for relief from penalties and interest and request online a filing extension. Business owners and fee payers who need to obtain copies of CDTFA tax records will be able to receive replacements free of charge.</b></p> <p>CALCPA in contact with FTB and our other state tax agencies and are awaiting more specifics.</p> <p><a href="#">California Department of Public Health website on coronavirus</a></p>

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		<p>CA payroll taxes (<a href="#">March 2020 EDD website</a>) – “Employers statewide directly affected by the new coronavirus (COVID-19) <b>may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest.</b> This extension may be granted under Section 1111.5 of the California Unemployment Insurance Code (CUIC). A written request for extension must be received within 60 days from the original delinquent date of the payment or return.”</p> <p>San Francisco Mayor <a href="#">announced</a> that small businesses may be able to defer some business taxes: <b>Defer “Business Taxes for Small Businesses</b></p> <p>In order to provide immediate cash-flow assistance to small businesses, Mayor Breed will be working with Treasurer Cisneros to notify small businesses that the next round of quarterly businesses taxes can be deferred. Businesses are required to pre-pay their first quarter business taxes for current tax year by April 30th. This announcement will allow businesses to not pre-pay, deferring payment due to February 2021. No interest payments, fees, or fines will accrue as a result of the deferral. This benefit will be offered to business with up to \$10 million in gross receipts, benefiting approximately 8,050 businesses with an average \$5,400 tax payment deferral each.”</p> <p>The San Francisco deadline for prepayment of first quarter tax filings for businesses with up to \$10 million in gross receipts would be delayed from April to next February 2021. The move would help more than 8,000 businesses with an average \$5,400 tax payment. San Francisco business license fees will be also deferred for three months.</p>	
Colorado		<p>Colorado officials <a href="#">said</a> they would mirror IRS guidance as it is updated amid the pandemic.</p>	<p><a href="#">Colorado Department of Revenue (CDOR) webpage on (COVID-19) outbreak.</a></p> <p>“To embrace social distancing as the best means of combating the spread of the COVID-19 virus, the <b>Colorado Department of Revenue (CDOR) will close all facilities to the public</b> but maintain internal and online operations to best serve Coloradans, effective Wednesday, March 18, <b>through April 18.</b></p> <p>This includes but is not limited to: ...</p> <p><b>Taxation Division</b>  <b>Taxpayer Services</b></p> <ul style="list-style-type: none"> <li>• <b>Taxpayer service centers will be closed to the</b></li> </ul>

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			<p><b>public</b> but customers needing assistance can call the Taxpayer Helpline at 303-238-7378 from 8 a.m. to 4:30 p.m. Mon. - Fri.</p> <ul style="list-style-type: none"> <li>• Services available online include <ul style="list-style-type: none"> <li>○ Any service done via ROL can be done over the phone</li> <li>○ Helping with individual tax issues and all things related to income tax</li> <li>○ Helping businesses with sales tax returns and all business tax issues</li> <li>○ Revenue Online (ROL) Account setup, maintenance and recovery.</li> </ul> </li> <li>• Revenue Online Services will still be available: <ul style="list-style-type: none"> <li>○ Make a Payment</li> <li>○ File an income tax or sales tax return</li> <li>○ Check the status of a refund</li> <li>○ Request a copy of your return</li> <li>○ Respond to an inquiry letter</li> <li>○ File a protest</li> <li>○ File a PTC application</li> <li>○ Submit Year End Withholding</li> <li>○ Submit POA</li> <li>○ Request a letter ID</li> <li>○ Verify a license or certificate</li> <li>○ View delinquent taxpayer list</li> <li>○ Submit an e-filer attachment</li> </ul> </li> <li>• Excise Tax Cigarette stamps will be available to be ordered via phone or by mail to licensed wholesalers from the Department of Revenue: <ul style="list-style-type: none"> <li>○ No walk-ins for pick-up of cigarette stamps will be available.</li> <li>○ 20 cigarettes per stamp rolls, wide 20 count rolls, 20 count sheets and 25 cigarette per stamp rolls.</li> <li>○ The Licensed distributors may order cigarette stamps by calling the Department of Revenue at 303-866-2570 or emailing <a href="mailto:dor_cdp-research_unit@state.co.us">dor_cdp-research_unit@state.co.us</a>.</li> <li>○ The Department of Revenue will only be shipping cigarette stamps once per week. All orders have to be received by 4 pm Tuesday to guarantee mailing on the next day, Wednesday.</li> </ul> </li> <li>• If taxpayers need to obtain an International Fuel Tax Agreement (IFTA) decal, we would ask that they first call the FuelTax Unit at 303-205-8205, option 1, to</li> </ul>

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			<p>handle the account specific issues. After that call, taxpayers can arrange a time to pick up the IFTA decal.</p> <ul style="list-style-type: none"> <li>Income Tax Returns will be received and processed electronically and via mail.</li> <li>A secure drop-off box is located at Taxpayers services at 1375 Sherman St., Denver, Co 80203, and will soon be located outside of additional facilities for those who want to drop off their returns, mail and any forms.</li> <li>Severance Tax will function normally.</li> </ul> <p><b>Tax Auditing and Compliance</b></p> <ul style="list-style-type: none"> <li><b>Tax Auditing and Compliance locations will be closed to the public</b> while auditors continue to work normal caseloads.</li> <li>Tax Fraud will still take phone calls and emails from the public.” (3/17/20)</li> </ul> <p>Legislature: Pursuant to <a href="#">HJR20-1007</a>, the Second Regular Session of the 72nd General Assembly is temporarily adjourned until 10:00 a.m., Monday, March 30, 2020.</p>
Connecticut	<p><a href="#">Press Release</a> on business returns (3/15/20)</p> <p>(June 15 - business returns – passthrough, UBIT, Corp – filing and payment extended) (Individual – will follow IRS file and payment)</p> <p>(DRS fully closed)</p>	<p><b>Business returns extended until June 15. Individuals’ returns to follow IRS relief.</b></p> <p><b>“Effective Immediately: DRS <a href="#">Extends</a> Filing Deadline for Certain Annual State Business Tax Returns</b> (Hartford, CT) – The Connecticut Department of Revenue Services (DRS) is using their statutory authority to grant an <a href="#">automatic extension</a> of Connecticut filing deadlines for <b>certain annual tax returns in order to support businesses</b> during the COVID-19 outbreak effectively immediately. This is consistent with the emergency declarations signed by Governor Lamont.</p> <p>“DRS understands some business taxpayers may find it difficult to meet tomorrow’s state tax filing deadline, given current circumstances,” said Commissioner Biello. “This extension is designed to support these taxpayers, and tax practitioners, meet their responsibility to file returns and remit payments. DRS encourages those with questions specific to their own, individual circumstances to call or e-mail the agency.”</p> <p>Acting Commissioner of Revenue Services John Biello is exercising this authority under Conn. Gen. Stat. §12-2(a)(5).</p>	<p><a href="#">Press Release</a>: (3/18/20): “Effective Immediately: <b>DRS Branch Offices Closed to the Public</b></p> <p>To protect health and safety, particularly the risk of transmission of COVID-19, the Connecticut Department of Revenue Services (DRS) is suspending walk-in services to the public at its four branch offices, effective at the end of business Tuesday, March 17, 2020.</p> <p>Acting Revenue Services Commissioner John Biello is exercising this authority under Conn. Gen. Stat. §4-8 and Conn. Gen. Stat. §12-2.</p> <p><b>Effective immediately</b>, and until further notice, no walk-in services will be available to members of the public at DRS branch office locations in Hartford, Bridgeport, Waterbury, and Norwich.</p> <p>All business with the DRS can be conducted electronically, by telephone, or by written correspondence. The professionals at DRS are prepared to continue to offer the highest level of customer service.</p> <p><b>Business Hours:</b></p> <ul style="list-style-type: none"> <li>Monday to Friday, 8:30 a.m. – 4:30 p.m.</li> </ul> <p><b>Telephone Assistance:</b></p> <ul style="list-style-type: none"> <li>860-297-5962 (from anywhere)</li> <li>800-382-9463 (within CT Outside Greater</li> </ul>



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		<p><b>Effective immediately, the filing deadlines for certain annual tax returns due on or after March 15, 2020, and before June 1, 2020, are extended by at least 30 days. In addition, the payments associated with these returns are also extended to the corresponding due date in June.</b></p> <p>The impacted returns and the associated filing dates and payment deadlines are set forth below:</p> <ul style="list-style-type: none"> <li>• <b>2019 Form CT-1065/CT-1120 SI Connecticut Pass-Through Entity Tax Return:</b> Filing date extended to April 15, 2020; payment deadline <b>extended to June 15, 2020</b></li> <li>• <b>2019 Form CT-990T Connecticut Unrelated Business Income Tax Return:</b> Filing date extended to June 15, 2020; payment deadline <b>extended to June 15, 2020</b></li> <li>• <b>2019 Form CT-1120 and CT-1120CU Connecticut Corporation Business Return:</b> Filing date extended to June 15, 2020; payment deadline <b>extended to June 15, 2020</b></li> </ul> <p><b>Individuals in the process of preparing their Connecticut income tax (Form CT-1040) returns due April 15, should be advised that DRS will adjust due dates for filing and payment of state income taxes to align with any specific, actionable announcement from the Internal Revenue Service regarding due dates for the filing and payment of federal income taxes.</b></p> <p>Taxpayers are encouraged to visit the DRS website for updates.</p> <p>Those who need to contact DRS regarding their specific situation may e-mail us at <a href="mailto:DRS@po.state.ct.us">DRS@po.state.ct.us</a> or call <a href="tel:860-297-5962">860-297-5962</a> (from anywhere); <a href="tel:800-382-9463">800-382-9463</a> (within CT, outside Greater Hartford area only); or <a href="tel:860-297-4911">860-297-4911</a> (Hearing Impaired, TDD/TT users only).”</p> <p>Additional updates will be posted to the <a href="#">DRS website</a>. Following that announcement, DRS posted a <a href="#">notice</a>.</p>	<p>Hartford area only)</p> <ul style="list-style-type: none"> <li>• 860-297-4911 (Hearing Impaired, TDD/TT users only)</li> </ul> <p><b>E-mail:</b> <a href="mailto:drs@po.state.ct.us">drs@po.state.ct.us</a></p> <p><b>Website:</b> <a href="https://portal.ct.gov/DRS">https://portal.ct.gov/DRS</a></p> <p><b>Mailing Address:</b>  Connecticut Department of Revenue Services  450 Columbus Boulevard, Suite 1  Hartford, Connecticut 06103  Please visit the <a href="#">DRS website</a> for additional information and updates.”</p> <p><a href="https://portal.ct.gov/Coronavirus">https://portal.ct.gov/Coronavirus</a></p> <p>Legislature: The Capitol Complex <a href="#">will be closed</a> Thursday, March 12 through Sunday, March 29.</p>
Delaware			<p><a href="#">Delaware DOR website on tax season and COVID-19</a></p> <p>“While the State of Delaware has declared a state of emergency to prepare for the spread of coronavirus, state offices currently remain open. During this uncertain time, we will do everything we can to assist taxpayers. However,</p>

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			<p>all taxpayers are encouraged to utilize the Division of Revenue’s online services at all <a href="https://revenue.delaware.gov">Revenue.Delaware.gov</a> to ensure that they remain compliant with all tax filing and payment obligations. If you are unable to find a solution through Revenue’s online services, please call our public service group at <b>302-577-8200</b>, and we will provide you guidance.</p> <p>All returns and payments filed with the Division of Revenue will be processed as they are received. Online filing for most returns is available at <a href="https://revenue.delaware.gov/file/">https://revenue.delaware.gov/file/</a>. All returns received through electronic and internet filing methods are processed directly into Revenue’s system, thus allowing more expedient processing. Paper returns are processed as they are received and will be scanned into Revenue’s system for processing, but please be aware that paper returns will take longer to be processed.</p> <p>If the situation changes, additional information will be available on this site.”</p> <p>Legislature: The General Assembly <a href="#">has postponed</a> session next week, March 17 through 19, and Legislative Hall is closed to the public through Monday, March 23.</p>
District of Columbia			<p><a href="#">OTR Tax Notice 2020-01 Extended Real Property Tax Due Date for Hotels and Motels Relating to the First Half Tax Year 2020</a> (3/18/20) - A hotel or motel may pay its first half tax year 2020 real property tax installment through June 30, 2020, and such payment made by such date shall be timely, to the extent it brings the tax liability current. Penalty and interest owed for prior periods are unaffected by the Act. No payment may be designated to a particular period. Further, a hotel or motel may not benefit from penalty and interest tax relief relating to sales and use taxes.</p> <p>Proposed legislation: <a href="#">emergency legislation</a> “COVID-19 Response Emergency Amendment Act of 2020” was introduced. It would: extend the deadline for real property tax payments for hotels from March 31 to June 30, allow other businesses to defer specified sales tax payments, provide a corporate filing extension to June 1</p>

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			<p>for the biennial report, and would extend unemployment compensation to taxpayers unemployed due to COVID-19. The bill would allow other businesses to remit sales taxes due in February and March but defer payment until September 20, without facing fees, fines, penalties, or interest. (3/12/20)</p> <p><a href="#">DC OTR's Operations and COVID-19 website</a> (3/13/20)  "Friday, March 13, 2020  The well-being of our employees and taxpayers is a top priority at the Office of Tax and Revenue (OTR). We continue to closely monitor the latest developments and follow the guidance from the Mayor and District officials, the Centers for Disease Control Prevention (CDC), and the World Health Organization (WHO) regarding the Coronavirus (COVID-19).</p> <p>In line with the District Department of Health recommendation on mass gatherings, OTR is suspending all community outreach events until further notice.</p> <p><b>Individual Income and Business Taxes:</b>  OTR is open and operating on a normal schedule, Monday to Friday, 8:15 am to 5:30 pm. We do, however, recommend that taxpayers utilize our online portal, <a href="#">MyTax.DC.gov</a>, for their tax matters, such as:</p> <ul style="list-style-type: none"> <li>Refund status;</li> <li>Paying of individual income and business taxes;</li> <li>Registering a business;</li> <li>Submitting a request for a Certificate of Clean Hands; and</li> <li>Much more.</li> </ul> <p>We strongly encourage taxpayers to file their individual income tax returns electronically.</p> <p>OTR offers the following E-Filing options:</p> <p><b>Free File:</b> A unique free service which allows taxpayers to choose from a number of free tax prep software that works best for their tax situation.</p> <p><b>Fillable Form:</b> This free online version of form D-40 and schedules allows taxpayers to fill in their tax information, sign electronically and e-file their return.</p>

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			<p><b>Real Property Taxes:</b> Real property tax matters can be conducted at OTR’s website, <a href="http://otr.cfo.dc.gov">otr.cfo.dc.gov</a> under the “Real Property” tab. Property owners have the option of paying their property taxes online or by visiting any Wells Fargo branch in the District.</p> <p><b>Contact OTR:</b> Taxpayers can also request assistance by calling OTR’s Customer Service Center at (202) 727-4TAX. Anyone that is ill and is planning to visit OTR’s Walk-In Center, we advise them to postpone their visit until they consult with their healthcare provider.</p> <p>We will announce updates on our website and on our social media platforms.” (3/13/20)</p>
Florida		<p>Florida’s Department of Revenue will offer flexibility on the deadlines of taxes due, including corporate income taxes and sales taxes, to help businesses adversely affected by the new coronavirus response efforts, Gov. Ron DeSantis announced. Some corporate income tax payments can be deferred until the end of the fiscal year, the Republican governor said 3/16/20 at a news conference.</p>	<p><a href="#">News Release</a> (3/15/20) “DEPARTMENT OF REVENUE “The Department of Revenue’s Child Support Program is working to reduce when customers are required to visit a local child support office and is providing new connect/customer service options.</p> <p>Efforts include rescheduling genetic testing sample collection appointments and postponing other types of appointments. The Program will soon be implementing the ability for parents to enter into written agreements over the phone, and the Program will be providing new fax, email and form drop-off processes.</p> <p>The Department of Revenue’s General Tax Administration (GTA) program is working with its tax processing vendor to ensure continuity in tax data and payment processing.</p> <p><b>GTA is closely monitoring any future guidance issued by the Internal Revenue Service for potential corporate income tax due date extensions.</b></p> <p>The Department has increased messaging on preventative measures through the deployment of DOH/CDC posters, ensured hand sanitizer is available, and increased cleaning of high-traffic areas in our public areas of our service centers.”</p>

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			<p data-bbox="1297 170 1942 532"> <a href="#">Florida DOR website:</a>            “The Florida Department of Revenue is monitoring developments pertaining to the novel coronavirus (COVID-19) and is following guidance from federal and state officials. We understand you may have some concerns and uncertainty pertaining to COVID-19 and are committed to being responsive to your needs. To that end, the Department has established a dedicated team to address tax-related issues pertaining to COVID-19 and has created an email address, <a href="mailto:COVID19TAXHELP@FloridaRevenue.com">COVID19TAXHELP@FloridaRevenue.com</a>, where you can share your questions and concerns.         </p> <p data-bbox="1297 565 1942 808">           The Department encourages all taxpayers to conduct their business with us through online services. Visit our website at <a href="http://FloridaRevenue.com">FloridaRevenue.com</a> for information and answers to your questions; use our e-services applications to <a href="#">file and pay taxes</a>; or contact our call center at (850) 488-6800. We understand you may have some concerns and uncertainty pertaining to COVID-19, and we are committed to being responsive to your needs.”         </p> <p data-bbox="1297 841 1942 898">           Due to the COVID-19 virus, there may be new court or hearing requirements, such as appearing telephonically.         </p> <p data-bbox="1297 930 1942 1019">           “If you are scheduled for a court hearing related to your child support case, please check with the local court where the hearing is scheduled.         </p> <p data-bbox="1297 1052 1942 1263">           If you are scheduled for a hearing with the Division of Administrative Hearings (DOAH) related to your child support case, please contact the DOAH clerk’s office at 850-488-9675 to be transferred to Judge’s assistant to determine if the hearing has been continued. Due to the COVID-19 virus, DOAH may have new requirements, such as appearing telephonically.         </p> <p data-bbox="1297 1295 1942 1385">           To learn about options for handling your child support case without visiting a local office, visit the <a href="#">Child Support Program COVID-19 page</a>.”         </p> <p data-bbox="1297 1417 1942 1498">           If you have any questions about COVID-19, or to learn more about the virus, please contact the <a href="#">Florida Department of Health</a>.         </p>

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			<p>Legislature: The Senate President issued memoranda on March 15 and 16 outlining the procedure to vote on the <a href="#">General Appropriations Act</a> and <a href="#">Special Procedures</a> for budget vote, respectively.</p>
Georgia			<p>No official decision has been made yet to alter the State’s filing or payment deadline. State continues to evaluate the situation and hopes to have a decision in the near future.</p> <p><a href="#">Georgia DOR website posting</a>: (3/19/20)  “NOTICE: Department of Revenue encouraging use of Online Services  Due to concerns regarding COVID-19, the DOR is encouraging all taxpayers to conduct their business with the DOR through online services.  The Department is encouraging taxpayers and citizens to utilize online services. Please visit the links below for specific information for those online services and other important information:  <a href="#">Alcohol and Tobacco</a>  <a href="#">Compliance and Audit Services</a>  <a href="#">Motor Vehicle Services</a>  <a href="#">Taxes and Taxpayer Services</a>  We appreciate your patience during this time.”</p> <p>All administrative hearings before the Georgia Office of State Administrative Hearings Judges <a href="#">have been cancelled</a> for March 16 through March 31, 2020. These cancellations are for all hearing locations in every county of the State of Georgia. All hearings will be rescheduled.</p> <p><a href="#">Statewide Judicial Emergency</a> and <a href="#">order</a></p> <p>Legislature: General Assembly has <a href="#">suspended</a> its session indefinitely.</p>
Hawaii			<p><a href="#">HI DOT Website</a> (3/20/20)</p> <p>“DOTAX Operational Status as of March 18, 2020 (8AM): DOTAX is using caution to maintain Normal Operations to process returns, payments, and refunds and provide taxpayer services. Please help us protect community health by practicing social distancing. <b>Our offices are CLOSED to the public. Please use secure web messaging on Hawaii Tax Online or call us at (808) 587-4242 if you</b></p>

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			<p><b>have questions or need assistance.</b>  Tax filing and payment deadlines have been maintained. Any returns or payments can be dropped off in the drop box outside the building. Individuals expecting refunds should file as soon as possible. Form N-11 (Hawaii Resident Income Tax Return) can be filed for free on Hawaii Tax Online.  <a href="#">Click here</a> for <a href="#">DOTAX updates regarding COVID-19.</a>  <b>COVID-19</b>  <b>March 19, 2020</b>  <u>Department of Taxation Notice</u> – March 19, 2020 -  <b>“DOT in person services are suspended.</b>  To prevent the spread of COVID-19 virus, the Department requests that you do the following:</p> <ul style="list-style-type: none"> <li>• Visit us online at <a href="http://tax.hawaii.gov">http://tax.hawaii.gov</a> for information and forms. • File returns and pay taxes online at <a href="http://hitax.hawaii.gov">http://hitax.hawaii.gov</a> . • Deposit tax returns and/or tax payments in the “State Tax Office Drop Box”. • Pick up frequently used forms located on the shelf. If you need assistance call (808) 587-4242 and tell the operator your situation. A determination will be made if an in-person meeting is required.”</li> </ul> <p><u>COVID-19 Advisory</u> – March 18, 2020  <i>Page Last Updated: March 19, 2020”</i></p> <p>Legislature: The Legislature <u>is currently in recess</u>. No hearings will be scheduled until further notice. <i>See also SCR 242.</i></p>
Idaho			
Illinois	<a href="#">Illinois Attorney General Website</a> (3/18/20)	<a href="#">Illinois Attorney General Website</a> (3/18/20) “Estate Tax <p style="text-align: center;"><b>IMPORTANT NOTICE</b></p> Due to closures related to COVID-19, the Attorney General's Office will be operating with reduced staff. In recognition of this, <b>Estates with returns and payments due between <u>March 16, 2020 and April 15, 2020</u> will receive a 30 day extension for filing and payment. Please be aware that an extension of time to pay does not waive or abate statutory interest and that payments must be sent to the Illinois State Treasurer.</b> A fillable form for making payment of the Illinois Estate Tax to the Illinois State Treasurer can be downloaded from the <a href="#">Illinois State Treasurer's website</a> . Please also be aware that there may not be staff available to	Legislature: The House and the Senate <a href="#">will next be in</a> on March 24.

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		<p>receive returns in person at the Springfield office. Those filing returns in Chicago may access the James R Thompson Center through the Lake Street entrance. We <b>*strongly*</b> encourage estates to file returns and extension requests by mail. For Cook, DuPage, Lake, and McHenry counties, file with the Chicago office. For all other counties, file with the Springfield office.</p> <p>Please contact the Estate Tax Section, Illinois Attorney General's Office with any questions or problems:</p> <p>Estate Tax Section 100 West Randolph Street 13th Floor Chicago, Illinois 60601 Telephone: (312) 814-2491</p> <p>Estate Tax Section 500 South Second Street Springfield, Illinois 62701 Telephone: (217) 524-5095</p> <p>Messages left on the estate tax lines will be monitored and callers will receive a response as soon as possible.”</p>	
Indiana	<p><a href="#">Press Release</a> (3/19/20)</p> <p><a href="#">PRIOR Bulletin announcement</a> (3/16/20)</p> <p>(July 15 – individual and corporate tax returns - filing and payments extended from April 15 and April 20. Those originally due May 15 are due August 17, 2020. It includes estimate payments due April 15 are now due July 15. All other tax return filings and payments remain unchanged.)</p>	<p><a href="#">Press Release</a> (3/19/20)</p> <p><b><i>“DOR Announces Filing and Payment Extensions To provide additional support for Hoosiers during the 2020 spring filing season</i></b></p> <p>INDIANAPOLIS – Today, Governor Eric Holcomb announced the Indiana Department of Revenue (DOR) is extending certain filing and payment deadlines to align with the Internal Revenue Service (IRS) and support Hoosiers during the COVID-19 health crisis.</p> <p>“Last night, the IRS announced tax payment extensions for individual and corporate returns. We understand that Hoosiers need that same relief and our teams are swiftly taking steps to make that happen,” commented DOR Commissioner Bob Grennes.</p> <p>“Since COVID-19 is impacting so many, <b>in addition to the payment extensions announcement by the IRS, we are also extending the associated Indiana tax return filing deadlines.</b>”</p> <p><b>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.</b></p>	<p><a href="#">Indiana DOR website</a>: (3/17/20) Attention: Effective March 18, 2020, all Indiana Department of Revenue customer walk-in centers will temporarily close for in-person assistance. Customers are encouraged to call or email DOR directly in addition to using available online services. Click <a href="#">here</a> for more information. (3/17/20)</p> <p>Indiana DOR <a href="#">Announcement</a> (3/17/20): <b><i>DOR Temporarily Suspends In-Person Services</i></b> INDIANAPOLIS -- In concert with Governor Eric Holcomb’s guidance and with the utmost concern for the health and safety of Hoosiers and DOR employees, all Indiana Department of Revenue (DOR) in-person customer services will be temporarily suspended beginning at 4:30 p.m. on Tuesday, March 17, 2020. ... DOR team members are continuing to provide customer service by phone and email, Monday through Friday, 8 a.m. – 4:30 p.m., local time. Customers have the following service options: - Call DOR’s individual customer service line at 317-232-2240. - Call a specific District Office—contact information can be found on DOR’s website at <a href="http://dor.in.gov/3390.htm">dor.in.gov/3390.htm</a>.</p>



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		<p><b>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.</b></p> <p><b>All other tax return filings and payment due dates remain unchanged.</b></p> <p><b>If Hoosiers need additional time to file, they can request an extension. Instructions for those extensions can be found on DOR’s website. If an individual requests a federal extension, Indiana automatically extends the state deadline and there is no need to file anything additional.</b></p> <p>“DOR is working hard to ensure that customers are getting the assistance they need. Our team can still be contacted through phone and email, and we encourage customers to take advantage of those options.”</p> <p>DOR team members are continuing to provide customer service by phone and email, Monday through Friday, 8 a.m. – 4:30 p.m., local time. Customers have the following service options:</p> <p>Call DOR’s individual customer service line at 317-232-2240.</p> <p>Call a specific District Office—contact information can be found on DOR’s website at <a href="http://dor.in.gov/3390.htm">dor.in.gov/3390.htm</a>.</p> <p>Call DOR’s Motor Carrier Services at 317-615-7200.</p> <p>Contact a specific DOR business unit using a list of phone numbers and email addresses available at <a href="http://dor.in.gov/3325.htm">dor.in.gov/3325.htm</a>.</p> <p>Email DOR using the online form at <a href="http://dor.in.gov/3392.htm">dor.in.gov/3392.htm</a>.</p> <p>Additionally, customers can visit DOR’s website at <a href="http://dor.in.gov/4331.htm">dor.in.gov/4331.htm</a> to take advantage of online services available.</p> <p>Any changes to this guidance, additional modifications to normal operations or changes to tax filing and payment deadlines will be posted on <u>DOR’s website</u>, as well as <u>DOR’s social media accounts</u>.”</p> <p>PRIOR <a href="#">Bulletin announcement</a> (3/16/20)</p>	<p>- Call DOR’s Motor Carrier Services at 317-615-7200.</p> <p>- Contact a specific DOR business unit using a list of phone numbers and email addresses available at <a href="http://dor.in.gov/3325.htm">dor.in.gov/3325.htm</a>.</p> <p>- Email DOR using the online form at <a href="http://dor.in.gov/3392.htm">dor.in.gov/3392.htm</a>.</p> <p>Additionally, customers can visit DOR’s website at <a href="http://dor.in.gov/4331.htm">dor.in.gov/4331.htm</a> to take advantage of online services available.</p> <p><b>DOR continues to monitor the Internal Revenue Service (IRS) regarding possible changes to filing and payment due dates, and is prepared to follow suit.</b> Those decisions will be shared as soon as they are made.</p> <p><b>Any changes to this guidance, additional modifications to normal operations or changes to tax filing and payment deadlines will be posted on <u>DOR’s website</u>, as well as <u>DOR’s social media accounts</u>.</b></p> <p>DOR advises all customers to follow the Indiana State Department of Health (ISDH) and Centers for Disease Control (CDC) guidelines. Their websites contain extremely valuable information and guidance.</p> <p><a href="#">Bulletin announcement</a> (3/16/20)</p>
Iowa	<p><a href="#">Press Release</a> on extended filing and payment (3/19/20)</p> <p><a href="#">Press Release</a> on</p>	<p><a href="#">Press Release</a> on extended filing and payment (3/19/20)</p> <p><b>“Iowa to extend filing and payment deadline for income tax and other tax types.</b></p>	<p><a href="#">News Release</a> (3/18/20)</p> <p>“In response to COVID-19, the Iowa Department of Revenue is changing the way it helps taxpayers in need of assistance. <b>Taxpayers with questions should call the taxpayer services phone line at 515-281-3114 or 1-800-</b></p>

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	<p>extended withholding deposits (3/19/20)</p> <p><a href="#">Order 2020-01</a> Granting Certain Extensions Under Iowa Code Section 421.17(30) Due to Proclamation of Disaster Emergency (3/19/20)</p> <p>(July 31 deadline – for return filing and payment due 3/19-7/31 – individual, composite, fiduciary, corporation, franchise tax, partnership, S corp, credit union – no late filing or underpayment penalties. Interest starting 8/1/20. Relief does not apply to estimated taxes.)</p>	<p>The Iowa Department of Revenue today extended the filing and payment deadline for several state tax types, including income tax. The changes, prompted by COVID-19, are designed to provide flexibility to hard-working Iowans whose lives have been disrupted. The changes are a result of an <a href="#">order</a> signed earlier today by Director of Revenue Kraig Paulsen.</p> <p><b>The order extends filing and payment deadlines for income, franchise, and moneys and credits taxes with a due date on or after March 19, 2020, and before July 31, 2020, to a new deadline of July 31, 2020.</b></p> <p>Specifically, the order includes:</p> <ul style="list-style-type: none"> <li>• IA 1040 Individual Income Tax Return and all supporting forms and schedules</li> <li>• IA 1040C Composite Return and all supporting forms and schedules</li> <li>• IA 1041 Fiduciary Return and all supporting forms and schedules</li> <li>• IA 1120 Corporation Income Tax Return and all supporting forms and schedules</li> <li>• IA 1120F Franchise Tax Return for Financial Institutions and all supporting forms and schedules</li> <li>• IA 1065 Iowa Partnership Return and all supporting forms and schedules</li> <li>• IA 1120S S Corporation Return and all supporting forms and schedules</li> <li>• Credit Union Moneys and Credits Tax Confidential Report</li> </ul> <p><b>What does the deadline extension apply to?</b> The tax returns listed above and any tax due associated with those returns if the due date is on or after March 19 but before July 31 of this year. <b>The extension does not apply to estimated tax payments.</b></p> <p><b>Who does the deadline extension apply to?</b> <b>Iowa residents or other taxpayers doing business in Iowa</b> who are required to file the Iowa returns listed above.</p> <p><b>How are penalties and interest handled?</b> <b>No late-filing or underpayment penalties shall be due</b> for qualifying taxpayers who comply with the extended filing and payment deadlines in this order. <b>Interest on unpaid taxes covered by this order shall be due beginning on August 1, 2020.</b></p> <p>State income tax refunds currently are being processed at about the 30-day mark. Taxpayers can check the status of their</p>	<p><b>367-3388 or email the Department at <a href="mailto:idr@iowa.gov">idr@iowa.gov</a>, rather than visiting the Department in the Hoover Building at the Iowa Capitol Complex in Des Moines.</b> Additionally, the Department anticipates the possibility that the Internal Revenue Service (IRS) will delay certain due dates. <b>If and when this occurs, the Department plans to change its deadlines.</b></p> <p>The Iowa Property Assessment Appeal Board (PAAB) can be reached by email at <a href="mailto:paab@iowa.gov">paab@iowa.gov</a> or by phone at 515-725-0338.”</p> <p>Legislature: The Senate <a href="#">adjourned</a> at 11:45 p.m. until 10:00 a.m. on Wednesday, April 15, or as otherwise deemed necessary by the Legislative Council. The House adjourned at 12:12 AM until the appropriate time to reconvene.</p>

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		<p>refunds at the Department’s website <a href="#">where’s my refund page</a>. <b>Taxpayers and tax professionals who need assistance can contact the Department</b> by email at <a href="mailto:idr@iowa.gov">idr@iowa.gov</a> or call the taxpayer services phone line at 515-281-3114 or 1-800-367-3388.”</p> <p><a href="#">Press Release</a> on extended withholding deposits (3/19/20)</p> <p>“The Iowa Department of Revenue today <b>extended one income tax withholding deposit due date for certain taxpayers</b>. The change, prompted by COVID-19, is designed to provide flexibility to disrupted businesses. The extension is a result of an <b>order</b> signed earlier today by Director of Revenue Kraig Paulsen.</p> <p>The order <b>extends the income tax withholding deposit due date for the period ending March 15, 2020, from March 25, 2020, to the new deposit due date April 10, 2020. It applies to Iowa residents or other taxpayers doing business in Iowa who remit income tax withholding on a semi-monthly basis.</b></p> <p><b>How are penalties and interest handled?</b></p> <p><b>No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines in this order. Interest on unpaid taxes covered by this order shall be due beginning on April 11, 2020.</b></p> <p>State income tax refunds currently are being processed at about the 30-day mark. Taxpayers can check the status of their refunds at the Department’s website <a href="#">where’s my refund page</a>. Taxpayers and tax professionals who need assistance can contact the Department by email at <a href="mailto:idr@iowa.gov">idr@iowa.gov</a> or call the taxpayer services phone line at 515-281-3114 or 1-800-367-3388.”</p>	
Kansas			<p>The Kansas Department of Revenue has updated the interest rates for underpayment and overpayment of taxes for calendar year 2020. Effective January 1, 2020, the annual interest rate for both the underpayment and overpayment of tax, including corporate income tax, individual income tax, sales and use tax, and various other taxes, will be 6% or 0.5% per month, unchanged from the rate imposed during calendar year 2019. Under Kansas law, the annual interest rate on unpaid or overpaid taxes is the federal underpayment rate in effect on July 1 of the year immediately preceding the calendar year for which the rate is being annually fixed, plus one percentage</p>

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Kentucky			<p>point. Penalty and Interest Rates, Kan. Dept. Rev., (3/16/2020)</p> <p><a href="#">Kentucky DOR website</a> (3/16/20)</p> <p>“Communication from the Kentucky Department of Revenue</p> <p><b>In-person Assistance Suspended (March 16, 2020)</b> Effective immediately, the Kentucky Department of Revenue (DOR) will not receive walk-in customers for tax filing assistance, collections cases, or other tax-related issues due to concerns surrounding the 2019 novel coronavirus (COVID-19). Previously scheduled appointments will be cancelled and rescheduled if possible.</p> <p>DOR representatives are available by phone or email. Taxpayer Service Center (TSC) locations and contact information may be found on the <a href="#">DOR Service Center</a> page. Please note that wait and response times will be much longer than usual because DOR has reduced the number of employees at the Frankfort central office and all TSCs.</p> <p>Please visit the <a href="#">Contact Us</a> page for other DOR contact options.</p> <p>To reduce the community spread of COVID-19, DOR is taking these precautions. Promoting the health and well-being of our employees and our customers are our priorities. We apologize for any inconvenience.”</p>
Louisiana	<p><a href="#">Revenue Information Bulletin No. 20-008</a> (March 19, 2020)</p> <p><b>New Orleans Announcement</b> (3/17/20)</p> <p>(The filing and payment deadline for the February 2020 <i>sales tax and excise tax</i> is extended to May 20, 2020 - automatic extension - waive penalty and interest)</p> <p>(New Orleans waive fines, fees, interest and</p>	<p><a href="#">Revenue Information Bulletin No. 20-008</a> (March 19, 2020)</p> <p>“Sales Tax, Excise Tax, Administrative</p> <p>Tax Return Extensions and Other Matters Related to COVID-19</p> <p>On March 11, 2020, Governor John Bel Edwards declared a statewide public health emergency as a result of the imminent threat posed to Louisiana citizens by the outbreak of a respiratory disease caused by a novel coronavirus known commonly as COVID-19. The Department of Revenue (“Department”) continues to actively monitor this ongoing situation in concert with the Governor’s Office.</p> <p>The purpose of this guidance is to provide filing and payment extension relief for certain taxes due on March 20, 2020, and to share other important information with our stakeholders.</p>	<p><a href="#">Revenue Information Bulletin No. 20-008</a> (March 19, 2020)</p> <p>“Department Operations</p> <p>Until further notice, the Baton Rouge Headquarters Office remains open to the public, but taxpayers and their representatives are encouraged to use online customer service options as set forth in the March 16 News Release. The New Orleans and Lafayette Regional Office are closed to the public.”</p> <p><a href="#">Louisiana DOR News Release</a> (3/16/20)</p> <p>“Department of Revenue encourages online customer service options during COVID-19 public health emergency</p> <p>March 16, 2020</p>

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	penalties on sales tax payments due to the City for 60 days)	<p>February 2020 Sales Tax Return</p> <p>The February 2020 sales tax returns and payments<sup>1</sup> are due on March 20, 2020. <b>The filing and payment deadline for the February 2020 sales tax period is extended to May 20, 2020. This is an automatic extension and no extension request is necessary.</b></p> <p><b>The Department will waive delinquency penalties and compromise interest associated with delinquent sales tax remittances as long as the return and payment are received by the extended due date of May 20, 2020.</b></p> <p>Taxpayers cannot utilize the Parish E-File or Sales Tax Online filing systems to take advantage of this filing and payment extension relief. Sales tax returns and payments must be submitted via LaTAP or by paper filing. All electronic filing and payment mandates contained within Title 61 of the Louisiana Administrative Code relative to sales tax are temporarily suspended. No penalties will be assessed for a taxpayer's failure to file a sales tax return electronically or remit sales tax by electronic funds transfer.</p> <p>February 2020 Excise Taxes Returns</p> <p>The February 2020 excise tax returns and payments for (1) Wine Shipped Direct to Consumers and (2) Louisiana State and Parish and Municipal Beer Tax are due on March 20, 2020. <b>The filing and payment deadline for these February 2020 excise tax periods is extended to May 20, 2020. This is an automatic extension and no extension request is necessary.</b></p> <p><b>The Department will waive delinquency penalties and compromise interest associated with delinquent excise tax remittances as long as the return and payment are received by the extended due date of May 20, 2020.</b></p> <p>Assessments, Audits, and Litigation</p> <p>As provided by Section 5 of Proclamation No. JBE 2020-30, the prescription of <b>all tax assessments issued by the Department</b> pursuant to Part III entitled "Assessment and Collection Procedures" of Chapter 18 of Title 47 of the Louisiana Revised Statutes is suspended effective March 16, 2020. <b>The suspension of prescription of all Department tax</b></p>	<p>BATON ROUGE – During the state's COVID-19 declared public health emergency, the Louisiana Department of Revenue (LDR) encourages taxpayers to take advantage of the online customer service options available through its website. As part of the statewide effort to slow the spread of the virus, and in keeping with state and federal guidance, LDR is joining other state agencies in reducing the amount of face-to-face interaction at state facilities.</p> <p><b>Individuals</b></p> <p>Taxpayers can file their state individual income tax returns, make payments and check their refund status through <b>Louisiana File Online</b>, the state's free web portal for individual filers, at <a href="http://www.revenue.louisiana.gov/fileonline">www.revenue.louisiana.gov/fileonline</a>.</p> <p>Taxpayers who have questions and cannot get through on the phone can submit <a href="#">email inquiries</a> through the Contact page of the LDR website.</p> <p><b>Businesses</b></p> <p>Businesses can pay all state business taxes and file returns for state sales, tobacco, withholding and several other state tax types, request corporate income filing extensions and apply for payment plans through the <b>Louisiana Taxpayer Access Point (LaTAP)</b> at <a href="http://www.revenue.louisiana.gov/LaTAP">www.revenue.louisiana.gov/LaTAP</a>.</p> <p>Businesses can also submit state, parish and municipal sales tax returns and payments through the <b>Parish E-File</b> portal at <a href="http://www.revenue.louisiana.gov/parishe-file">www.revenue.louisiana.gov/parishe-file</a>.</p> <p><b>Tax Practitioners</b></p> <p><a href="#">Tax professionals</a> can submit email inquiries through the</p>

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		<p><b>assessments will remain in effect until April 13, 2020.</b> This suspension of prescription is applicable to the time delay for a taxpayer’s petition to appeal for redetermination of an assessment with the Louisiana Board of Tax Appeals and for the time delays for appeals in Louisiana courts filed by taxpayers and the Department.</p> <p><b>The Department will grant an automatic extension on any outstanding audit or litigation matter, including but not limited to, proposed assessments, protests, requests for information, discovery requests, and continuances. Except for system-generated assessments on self-assessed returns, the Department will take no action in issuing formal assessments on audited accounts until at least April 13, 2020.2</b></p> <p>Collection Activity</p> <p><b>The Department is temporarily suspending collection activity by distraint and sale on delinquent taxpayer accounts. However, delinquency interest and penalties will continue to accrue in accordance with statute on unpaid balances.</b></p> <p>Department Operations</p> <p>Until further notice, the Baton Rouge Headquarters Office remains open to the public, but taxpayers and their representatives are encouraged to use online customer service options as set forth in the March 16 News Release. The New Orleans and Lafayette Regional Office are closed to the public.</p> <p>Additional Information</p> <p>The Department encourages stakeholders to monitor press releases and other information posted on the Governor’s Office and Department’s websites. Additional extensions and guidance from the Department will be published in the form of a Revenue Information Bulletin.</p> <p>1 For purposes of this bulletin, February 2020 sales tax means and includes the following taxes: General Sales and Use Tax, Direct Marketer Sales Tax, Automobile Rental Excise Tax, Hotel Occupancy Tax, Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax, and Ernest</p>	<p>Contact page of the LDR website on a variety of topics including corporate, individual and sales taxes.</p> <p>“We appreciate the patience of all of our individual and business taxpayers as the state manages this public health emergency,” Secretary of Revenue Kimberly Lewis Robinson said. “We are taking these steps out of an abundance of caution and in the interest of the health and well-being of our taxpayers and employees.”</p> <p>The Louisiana Supreme Court ordered changes to all state court schedules due to the COVID-19 outbreak.</p> <p>Legislature: Senate President Page Cortez and Speaker of the House of Representatives Clay Schexnayder have decided to <a href="#">temporarily adjourn</a> the 2020 Regular Legislative Session until March 31, 2020.</p>

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		<p>N. Morial New Orleans Exhibition Hall Authority Tour and Service Contractor Taxes.</p> <p>2 Audited accounts are those accounts in which a field or correspondence audit was conducted by one of the Field Audit Tax Divisions (Income, Sales, or Excise) and preliminary findings were issued. This does not include routine account adjustments issued by the Taxpayer Compliance Divisions or the Criminal Investigations Division.”</p> <p><b>New Orleans</b>  <a href="#">Announcement</a> (3/17/20)            Mayor LaToya Cantrell announced that, in response to the COVID-19 outbreak, the <b>City of New Orleans is waiving fines, fees, interest and penalties on sales tax payments due to the City for 60 days.</b> In addition, the City will extend the renewal period for ABOs up to 30 days without penalty.</p>	
Maine			
Maryland	<p><a href="#">News Release</a> (3/17/20)</p> <p>PRIOR <a href="#">Comptroller of Maryland News Release/Bulletin</a> (3/11/20)</p> <p>(July 15 – payment extension for individuals and businesses – waive interest and penalty)</p> <p>(June 1 – business– filing and payment extended and waive interest and penalties. Sales and use extended)</p> <p>(Individuals and corp – will follow IRS)</p>	<p><a href="#">News Release</a> (3/17/20)</p> <p><b>Maryland Income Tax PAYMENT Deadline Extended to July 15, 2020</b></p> <p><b>“No interest of penalty for late payment to be imposed if 2019 tax payments made by July 15, 2020</b></p> <p>ANNAPOLIS, Md. (March 17, 2020) - Following today’s press conference from the White House where it was announced there would be a 90-day extension of the April 15th deadline for federal income tax <b>payments</b>, Maryland Comptroller Peter Franchot has announced that <b>Maryland business and individual income taxpayers will be afforded the same relief. No interest or penalty for late payments will be imposed if 2019 tax payments are made by July 15, 2020.</b></p> <p>“Right now, Maryland taxpayers and businesses must stay focused on their health and keeping their lights on, both in their homes and businesses,” Comptroller Franchot said. <b>“Extending the due date for Maryland state individual and business income tax payments helps us keep cash flowing in our economy and into employees’ bank accounts.”</b></p> <p><b>Taxpayers who take advantage of the federal extension to file their return, which is separate from the relief granted today to pay their taxes, will continue to be automatically granted an extension on their Maryland tax filings. No additional extension forms are required. Fiscal year filers with tax years ending January 1, 2020, through March 31, 2020, are also eligible for the July 15, 2020 extension.</b></p>	<p>The Comptroller of Maryland agency has set up a dedicated email address — <a href="mailto:taxpayerrelief@marylandtaxes.gov">taxpayerrelief@marylandtaxes.gov</a> — to assist businesses with extension-related questions. Business owners can also call the Comptroller’s Ombudsman at 410-260-4020.</p> <p><a href="#">Maryland Department of Assessments and Taxation website</a> (3/17/20)</p> <p>“Tax Credits - Please be advised that effective 3/16/2020, SDAT’s Tax Credits office will be closed to the public until further notice. All tax credit applications can be filed online through <a href="http://www.taxcredits.sdat.maryland.gov">http://www.taxcredits.sdat.maryland.gov</a>.</p> <p>Charter Business Services &amp; Personal Property Assessments – Please be advised that effective 3/16/2020, SDAT’s Charter &amp; Personal Property public counter located at State Center in Baltimore will be closed to the public until further notice.</p> <p>Nearly all charter and personal property filings can be made online, and to do so please visit Maryland Business Express (<a href="http://www.businessexpress.maryland.gov">www.businessexpress.maryland.gov</a>) to register your business, order business documents, and file annual reports and personal property tax returns.</p>

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		<p><b>Previously - Maryland also has delayed filing for businesses, with those returns now <u>not due until June 1.</u></b></p> <p><u>Maryland extension of business tax filing deadline:</u>  “The June 1<sup>st</sup> extension applies to certain business returns with due dates during the months of March, April and May 2020 for businesses filing sales and use tax, withholding tax, and admissions &amp; amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee and bay restoration fee returns.</p> <p>Business taxpayers who file and pay by the extended due date will receive a waiver of interest and penalties.”</p> <p>“Maryland will also extend our corporate and individual income tax return filing deadlines if the IRS announces an extension.”</p> <p>“If the IRS extends its April 15<sup>th</sup> filing deadline for corporate and individual income tax returns, Maryland will conform to the decision of the IRS.”</p> <p>“Any change to individual income tax return filing deadline dependent on IRS action.”</p>	<p>Please be advised that effective 3/16/2020, SDAT's Real Property Offices will only accept telephone and written appeals. All in-person real property assessment appeal hearings will be suspended until further notice.</p> <p><u>Real Property Assessment Appeal Form</u> - Property tax assessment notices were mailed to Group 2 property owners on Friday, December 27, 2019. A map of which properties fall into Groups 1, 2, and 3 and their respective years for reassessment can be viewed <u>here</u>.</p> <p>The deadline to file an appeal is February 10, 2020.”</p> <p>MACPA sent <u>letter</u> to Maryland Congressional legislators urging Treasury and IRS to immediately release details of filing relief. (3/14/20)</p> <p>“I am writing to ask that you contact the Treasury Department and the IRS to urge that they immediately release specific details on pending tax filing and payment relief.</p> <p>On March 11, Treasury Secretary Mnuchin and President Trump announced that the Administration would instruct the IRS to extend the tax filing season for certain individuals and businesses affected by the coronavirus. Following those announcements, the president invoked the Stafford Disaster Relief and Emergency Assistance Act to declare a national emergency. An emergency declaration may unlock tax filing and late payment relief for individuals and businesses. Extending certain filing deadlines along with payment and interest relief are critical to alleviate the uncertainty about this year’s tax filing season.</p> <p>The MACPA and the AICPA has publicly urged and been in close communication with the Treasury Department and the IRS to provide filing, payment, and interest relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the COVID-19 pandemic.</p> <p>While I appreciate the Administration’s public support to the taxpaying public, I am greatly concerned that the</p>



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			<p>Treasury Department and the IRS have yet to provide specific details on how relief will be administered and who it might cover. Immediate, clear guidance and specific details on tax filing and payment relief are critically needed to help tax practitioners and their clients.</p> <p>Relief for all taxpayers is desperately needed in light of the uncertainty and challenges caused by the spread of the COVID-19 pandemic. Tax practitioners and our clients anxiously await details from the Administration in the midst of this fast-moving emergency situation.”</p>
Massachusetts	<p><a href="#">TIR 20-2: Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency</a> (3/19/20)</p> <p><a href="#">830 CMR 62C.16.2: Sales and Use Tax Returns and Payments</a> (3/19/20)</p> <p><a href="#">830 CMR 64G.1.1: Massachusetts Room Occupancy Excise</a> (3/19/20)</p> <p><a href="#">Massachusetts DOR webpage on COVID-19</a> (3/18/20)</p> <p>(Relief for restaurant and hospitality sectors - waive late file and late pay penalties and interest for meals tax and occupancy tax March 20 – May 31.)</p>	<p><a href="#">TIR 20-2: Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency</a> (3/19/20)</p> <p>Relief for restaurant and hospitality sectors - waive penalties and interest for meals tax and occupancy tax March 20 – May 31.</p> <p>This Technical Information Release announces that the Department of Revenue will <b>waive any late-file or late-pay penalties imposed</b> under G.L. c. 62C, § 33 <b>for returns and payments due during the period March 20, 2020 through May 31, 2020, for certain taxpayers with meals tax and room occupancy excise obligations.</b></p> <p>“This Technical Information Release (“TIR”) announces that the Department of Revenue (“Department”) will <b>waive any late-file or late-pay penalties</b> imposed under G.L. c. 62C, § 33 <b>for returns and payments due during the period March 20, 2020 through May 31, 2020, for the following taxpayers:</b></p> <ul style="list-style-type: none"> <li>• <b>Vendors with meals tax return and payment obligations</b> pursuant to G.L. c. 62C, § 16 that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 62C.16.2(7)<sup>1</sup> promulgated by the Department on March 19, 2020; and</li> <li>• <b>Operators and intermediaries with room occupancy excise return and payment obligations</b> pursuant to G.L. c. 62C, § 16 that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 64G.1.1(11)<sup>2</sup> promulgated by the Department on March 19, 2020.</li> </ul> <p><b>This is a waiver of penalties only; statutory interest will</b></p>	<p><a href="#">Massachusetts DOR webpage on COVID-19</a> (3/18/20)</p> <p>Massachusetts is waiving penalties, automatic 6 months, and will follow federal relief if any.</p> <p><b>“DOR is actively monitoring the latest developments regarding the COVID-19 coronavirus. Updated: March 18, 2020.</b></p> <p><i>Overview and Resources</i></p> <p>DOR is actively monitoring the latest developments and is following guidance from the <a href="#">Department of Public Health</a> and the federal <a href="#">Centers for Disease Control and Prevention</a> with respect to the coronavirus outbreak. We are taking all necessary precautions as we continue to conduct business as usual in order to support our customers.</p> <p>All DOR tax and child support walk-in centers are closed until further notice. If you need assistance, please visit the <a href="#">DOR</a> and <a href="#">CSE</a> websites.</p> <p>Contact centers can be reached at the following numbers:</p> <ul style="list-style-type: none"> <li>• <b>Tax</b> (617) 887-6367 or (800) 392-6089 (toll-free in Massachusetts)</li> <li>• <b>Child Support:</b> (800) 332-2733, (local callers) (617) 660-1234)</li> </ul> <p><b>Online transactions</b></p> <ul style="list-style-type: none"> <li>• To make tax payments, check on your refund, and more, visit <a href="#">MassTaxConnect</a>.</li> <li>• To access your child support account, visit the <a href="#">CSE Case Manager</a>. (Visit the CSE website for additional ways to <a href="#">make child support</a></li> </ul>

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		<p><b>continue to accrue. To be eligible for a penalty waiver, vendors, operators and intermediaries must file their returns and remit payments on or before June 20, 2020. The penalty waiver offered in this TIR is limited to the taxpayers and tax periods outlined above. Applications for waiver of penalties for sales tax other than sales tax on meals, or other circumstances not covered above, will be handled on a case-by-case basis based on reasonable cause. See Administrative Procedure 633: Guidelines for the Waiver and Abatement of Penalties.”</b></p> <p><a href="#">830 CMR 62C.16.2: Sales and Use Tax Returns and Payments</a> (3/19/20)</p> <p>“Status: Emergency Regulation Promulgated 3/19/2020</p> <p>Tax Type: Sales (including Sales tax on meals) and Use Tax</p> <p>Summary: This emergency regulation amendment adds a new section (7) which suspends return filing and payment remittance obligations for certain vendors during the COVID-19 State of Emergency declared by the Governor. Specifically, <b>the sales and use tax filing and payment schedule for vendors, whose cumulative sales and use tax liability in the 12-month period ending February 29, 2020 is less than \$150,000, shall be as follows. Returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, shall be suspended. All such returns and payments shall be due on June 20, 2020. This suspension does not apply to marijuana retailers</b> as defined in M.G.L. c. 94G, § 1, marketplace facilitators or vendors selling motor vehicles. Such vendors shall continue to file returns and make payments in accordance with the rules set forth in 830 CMR 62C.16.2(3)-(6).”</p> <p><a href="#">830 CMR 64G.1.1: Massachusetts Room Occupancy Excise</a> (3/19/20)</p> <p>“Status: Emergency Regulation Promulgated 3/19/2020</p> <p>Tax Type: Room Occupancy Excise</p> <p>Summary: This emergency regulation amendment adds a new subsection (11)(g) which suspends return filing and payment</p>	<p><a href="#">payments.</a>)</p> <p>We apologize for any inconvenience. Please use the online self-service options. ...”</p> <ul style="list-style-type: none"> <li>• The Probate Court is closed March 16<sup>th</sup> and 17<sup>th</sup>. The Child Support team is continuing to work with the Probate Court to develop a plan to handle child support cases.</li> <li>• Get important updates from DOR as they happen. Just <a href="#">sign up</a> with your email.</li> </ul> <p><a href="#">One-stop connection</a> to DOR by phone or email.”</p>

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		<p>remittance obligations for certain operators during the COVID-19 State of Emergency declared by the Governor. Specifically, the <b>filing and payment schedule for operators, whose cumulative liability in the 12-month period ending February 29, 2020 is less than \$150,000</b>, shall be as follows. <b>Returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, shall be suspended. All such returns and payments, including any local option amounts, shall be due on June 20, 2020. This suspension does not apply to intermediaries. Intermediaries shall continue to file returns and make payments</b> in accordance with the rules set forth in 830 CMR 64G.1.1(11).</p> <p><a href="#">Massachusetts DOR webpage on COVID-19</a> (3/18/20)</p> <p>Massachusetts is waiving penalties, automatic 6 months, and will follow federal relief if any.</p> <p><b>“DOR is actively monitoring the latest developments regarding the COVID-19 coronavirus. Updated: March 18, 2020.</b></p> <p>...DOR recognizes that our customers may need assistance with various tax, child support, and municipal obligations due to the impact of the coronavirus. We are here to help and taxpayers are advised of the following support tools and measures during this public health emergency:</p> <ul style="list-style-type: none"> <li>• In many instances, taxpayers automatically receive at least six extra months to file their tax returns, as long as they satisfy certain tax payment requirements. See <a href="#">AP 604: Extensions of Time to File Tax Returns</a>.</li> <li>• <b>DOR may also waive penalties under certain circumstances if a taxpayer is late in paying their tax obligation and will work with impacted taxpayers to waive such penalties.</b> See <a href="#">AP 633: Guidelines for the Waiver and Abatement of Penalties</a>.</li> <li>• In the event mail service is delayed, you can ensure that returns, payments and refunds are received if you elect to submit them or receive them by electronic means.</li> </ul>	

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		<ul style="list-style-type: none"> <li>• <b>In the event the Internal Revenue Service (IRS) issues tax relief to taxpayers with federal filing obligations, DOR is prepared to follow the IRS in offering similar relief for taxpayers with Massachusetts tax filing obligations.....”</b></li> </ul>	
Michigan	<p>MI DOT <a href="#">Press Release</a> and <a href="#">Notice</a> (3/17/20 and 3/18/20)</p> <p>(April 20 - small businesses scheduled to make their monthly sales, use and withholding tax payments on March 20 can postpone filing and payment requirements until April 20. Waive all penalties and interest for 30 days.)</p>	<p>The state of Michigan is currently <b>monitoring</b> the federal situation regarding individual income tax. We have made no announcements about changing the state income tax deadline at this time. (3/19/20)</p> <p>MI DOT <a href="#">Press Release</a> and <a href="#">Notice</a> (3/17/20 and 3/18/20)</p> <p>“Small businesses that have experienced disrupted operations due to the COVID-19 pandemic now <b>have additional time to make their sales, use and withholding tax monthly payment</b>, according to the Michigan Department of Treasury.</p> <p><b>Effective immediately, small businesses scheduled to make their monthly sales, use and withholding tax payments on March 20 can postpone filing and payment requirements until April 20. The state Treasury Department will waive all penalties and interest for 30 days.</b></p> <p>“The past week has been hard for small businesses owners across the state as we work to mitigate the spread of coronavirus,” Gov. Gretchen Whitmer said. “Allowing them more time to pay their monthly tax payments will help us provide some much-needed assistance. I will continue doing everything I can to ensure our small businesses have the support they need during this time. We will get through this together.”</p> <p>Specific information about Treasury providing tax assistance to small businesses due to COVID-19 can be found in <a href="#">SUW Penalty and Interest Waiver Notice</a>.</p> <p>“Our small businesses are important drivers of Michigan’s economy,” State Treasurer Rachael Eubanks said. “This change will provide some help to businesses as they navigate their way through this state and national emergency.”</p> <p><b>The waiver is not available for accelerated sales, use or withholding tax filers.</b> Businesses with questions should call</p>	

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		<p>the Treasury Business Tax Call Center at 517-636-6925. To learn more about Michigan’s taxes, go to <a href="http://www.michigan.gov/taxes">www.michigan.gov/taxes</a> or follow the state Treasury Department on Twitter at <a href="https://twitter.com/MITreasury">@MITreasury</a>.</p> <p>Information around this outbreak is changing rapidly. The latest information is available at <a href="http://Michigan.gov/Coronavirus">Michigan.gov/Coronavirus</a> and <a href="http://CDC.gov/Coronavirus">CDC.gov/Coronavirus</a>.”</p>	
Minnesota	<p><a href="#">Minnesota DOR COVID-19 response website</a> (3/18/20)</p> <p>(April 20 – extend payment of sales taxes - 30-day sales and use tax grace period for businesses required to suspend or reduce services until March 27 – can pay sales taxes by April 20. Businesses need to file March return. Relief only for monthly filers.)</p>	<p><a href="#">Minnesota DOR COVID-19 response website</a> (3/18/20)</p> <p>April 20 – extend payment of sales taxes - 30-day sales and use tax grace period for businesses required to suspend or reduce services until March 27 – can pay sales taxes by April 20. Businesses need to file March return. Relief only for monthly filers.</p> <p><b>“Sales Tax Payment Extension for Eligible Businesses</b> We are granting a <b>30-day Sales and Use Tax grace period for businesses required to suspend or reduce services</b> under Executive Order 20-04. <a href="#">See Sales and Use Tax for details.</a>”</p> <p><i>“Has the income tax deadline changed?”</i></p> <p>No. <b>At this time, federal and Minnesota individual income tax returns are due April 15, 2020.</b> We continue to monitor actions by the IRS and will update this information as necessary.</p> <p>What if I cannot file and pay my taxes on time due to COVID-19?</p> <p>Please <b>contact the department if you cannot file and pay on time due to COVID-19 illness or a related situation. You may ask us to abate (cancel) penalties and interest for late filing or payment if you have a reasonable cause.</b> <a href="#">See Penalty Abatement Information for Individuals.</a>”</p>	<p><a href="#">Minnesota DOR COVID-19 response website</a> (3/17/20):</p> <p>“As Minnesota responds to COVID-19, we want to reassure you that the Minnesota Department of Revenue remains open and ready to help with tax-related services. Revenue’s top priority is the health and safety of our customers and employees. That means that we are modifying some of the services we offer:</p> <ul style="list-style-type: none"> <li>• We are following <a href="#">guidance from the Minnesota Department of Health</a> to help limit the spread of COVID-19.</li> <li>• We still offer in-person meetings and walk-in services, but may modify them to allow more distance between people.</li> <li>• You can securely drop off tax returns and payments outside our St. Paul office without face-to-face interaction. Please put all materials in a sealed envelope.</li> </ul> <p><i>Has the income tax deadline changed?</i></p> <p>No. At this time, federal and Minnesota individual income tax returns are due April 15, 2020. We continue to monitor actions by the IRS and will update this information as necessary.</p> <p>What if I cannot file and pay my taxes on time due to COVID-19?</p> <p><b>Please contact the department if you cannot file and pay on time due to COVID-19 illness or a related situation.</b> <b>You may ask us to abate (cancel) penalties and interest for late filing or payment if you have a reasonable cause.</b> <a href="#">See Penalty Abatement Information for Individuals.</a></p> <p><i>Are free tax preparation services affected?</i></p> <p>Yes. To help slow the spread of COVID-19 in Minnesota, many <a href="#">free income tax preparation sites</a> across the state are suspending their services.</p> <p><b>What if I plan to use a free tax preparation site?</b> Contact the site to see if it’s open and for updated hours of</p>

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			<p>operation. <a href="#">View our site directory for locations, hours, and contact information.</a> Check back periodically to see if your site’s hours have changed.</p> <p><b>Can I file my tax return online for free?</b>  You may be eligible to file your return electronically for free. <a href="#">View our list of providers to see if you qualify.</a></p> <p><i>Who can I contact with questions?</i>  If you have questions, call us at 651-556-3000 or 1-800-657-3666, or <a href="#">use our email form.</a></p> <p>Thank you for your understanding and patience as we move through this unique situation together.” (3/18/20)</p> <p><a href="#">Minnesota DOR webpage</a> (3/17/20):  “Our St. Paul office is open and available for walk-in services. We ask that you stay home if you or anyone in your household have cold or flu-like symptoms. We are also available by telephone and email. For more information, <a href="#">see Our Response to COVID-19.</a>”</p> <p>Legislature: According to both the <a href="#">House</a> and the <a href="#">Senate</a> website, from March 17 through April 14, floor sessions and committee hearings will be called when legislative leaders have agreed-upon legislation that needs to be acted upon.</p>
Mississippi			
Missouri			
Montana			
Nebraska			<p>Legislature: In light of growing concerns regarding the new coronavirus (COVID-19), the <a href="#">Legislature will not meet</a> on Tuesday, March 17, and the session will remain adjourned until reconvened by the Speaker of the Legislature.</p>
Nevada	(DOR fully closed)		<p>Nevada Department of Revenue fully closed.  <a href="#">Announcement</a> (3/16/20):  “Department of Taxation closed.  Governor Sisolak has directed that all state agencies close state offices to the public as soon as possible. The Department of Taxation will be following suit and closing all our offices, Carson City, Reno, Henderson and Las Vegas, to the public at 5:00PM today, March 16, 2020. All taxpayers are advised to file and pay their taxes through the online portal, mail or via drop box at the Taxation offices. Again, <b>all Taxation offices will be closed to the public.</b></p>

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			<p>It is <b>anticipated that mail and lock box services will be still available with potential interruptions.</b> More guidance will be forth coming on this topic.</p> <p>The important work that the Department does, funds vital services to the state and local governments, there are essential functions of the Department and this does not mean that we stop our important work. The employees of the Department will also be assisting all taxpayers with any questions or concerns they may have. <b>Many of our employees have the ability to work from home and will continue to do so during this difficult time.</b></p> <p>Many taxpayer questions can be answered on the Departments FAQs page at: <a href="https://tax.nv.gov/FAQs/About_Taxes_FAQ_s/">https://tax.nv.gov/FAQs/About_Taxes_FAQ_s/</a>.</p> <p>Please direct any additional questions you may have to the Call Center at (866) 962-3707. Specific taxpayer questions should be sent to <a href="mailto:CV19@tax.state.nv.us">CV19@tax.state.nv.us</a>. <b>PLEASE NOTE IN THE SUBJECT LINE “TAXPAYER QUESTION” TO ENSURE YOUR EMAIL WILL BE SENT TO THE APPROPRIATE AUTHORITY.</b> We appreciate your flexibility as this situation remains fluid.”</p>
New Hampshire			
New Jersey			<p><a href="#">NJ DOT website:</a> (3/20/20)  <b>“COVID-19 RELATED CLOSURES</b></p> <p>Beginning on March 18th and continuing at least through March 31st, all walk-in services at Division of Taxation regional and Trenton offices will be closed to the public as a precaution to safeguard public health. We anticipate reopening on April 1st.</p> <p><a href="#">Call centers</a> and <a href="#">email servicing</a> remain operational for any inquiries. Please visit the “Contact Us” tab at the top right for various options or peruse our homepage for additional information.</p> <p>Please check back here for updates and announcements on reopenings.”</p>

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			<p>Proposed legislation: <a href="#">NJ A 3841</a> passed in NJ House and is now with the NJ Senate on 3/16. It automatically extends time to file (annual and quarterly) state gross income tax or corporation business tax returns (due on or before April 15) if the IRS and federal government extends filing or payment due date (or both) for federal returns. <a href="#">Press release</a> (3/16/20)</p> <p><a href="#">A.B. 3841</a> that is now in the Senate, provides that, following a determination by the IRS to extend the filing or payment due date, or both, for federal taxpayers who are required to file a federal return on or before April 15, 2020, a taxpayer required to make and file an annual return or quarterly return pursuant to the “New Jersey Gross Income Tax Act,” or the “Corporation Business Tax Act”, on or before April 15, 2020, will automatically receive an extension to file those returns, which extension will coincide with the extended due date established by the IRS; provided, however, the extended due date will be no later than June 30, 2020.</p>
New Mexico			<p><a href="#">Press Release</a> (3/17/20) - TRD district offices open by appointment only</p> <p>“Effective Tuesday, March 17, New Mexico Taxation and Revenue Department district offices statewide are open on an appointment-only basis as part of the state’s efforts to limit in-person contact in response to the COVID-19 public health emergency. Requiring appointments will ensure that New Mexicans do not unnecessarily wait in crowded lobby areas.</p> <p>Appointments at district offices can be made through the following numbers:</p> <p>Santa Fe District: 505-827-0920  Albuquerque District: 505-841-6262  Roswell District: 575-627-2900  Las Cruces District: 575-528-6140  Farmington District: 505-599-9701  Compliance Bureau: QRU – 505-470-3462</p> <p>Taxpayers also can contact the Department through email for appointments and answers to questions on the following issues:</p>



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			<p>Business Registration: <a href="mailto:business.reg@state.nm.us">business.reg@state.nm.us</a>  Tax levies: <a href="mailto:TRD-Levy@state.nm.us">TRD-Levy@state.nm.us</a>  Tax liens: <a href="mailto:TRD-liens@state.nm.us">TRD-liens@state.nm.us</a>  Oil and gas taxes: <a href="mailto:Oilgas.outreach@state.nm.us">Oilgas.outreach@state.nm.us</a>  Insurance premium taxes: <a href="mailto:Inspremiun.outreach@state.nm.us">Inspremiun.outreach@state.nm.us</a>  Tax assessments, estimated payments, balances, payments: <a href="mailto:IOwe.Taxes@state.nm.us">IOwe.Taxes@state.nm.us</a></p> <p>As always, the Department’s online services remain available at <a href="http://tax.newmexico.gov">tax.newmexico.gov</a>. Taxpayers can access their accounts through the Taxpayer Access Point (TAP) on the website.”</p> <p><a href="#">Press Release</a> (3/15/20) - MVD offices to operate by appointment only.</p>
<p>New York (and NYC)</p>	<p><a href="#">NYS Department of Taxation and Finance Coronavirus Response Website</a> (3/16/20)</p> <p><a href="#">NYC DOF FINANCE MEMORANDUM 20-2</a> (3/19/20)</p> <p>(NYC – April 25 - waive penalties for late filing, late payment, and underpayment penalties for business and excise taxes due between 3/16/20 and 4/25/20 – can <i>request</i> waiver of penalties on late filed extension or return or separate request. Interest is not waived – from the original due date.)</p>	<p><a href="#">NYS Department of Taxation and Finance Coronavirus Response Website</a> (3/16/20)</p> <p>“At this time, the New York State Tax Department has not extended the deadline to file personal income tax or other tax returns. We will update this page if new information becomes available.”</p> <p><a href="#">NYC DOF FINANCE MEMORANDUM 20-2</a> (3/19/20)</p> <p>“Business Tax Filing Extensions and the COVID-19 Outbreak</p> <p>The New York City Department of Finance (DOF) recognizes that taxpayers and return preparers affected by the COVID-19 outbreak may be unable to meet certain New York City filing and payment deadlines. Therefore, DOF Commissioner Jacques Jiha is exercising his authority under the Administrative Code of the City of New York to allow for <b>a waiver of penalties for DOF-administered business and excise taxes due between March 16, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed extension or return, or in a separate request. If you file an extension or return or make a tax payment in accordance with these rules, you will not be subject to any late filing, late payment, or underpayment penalties.</b> For purposes of the above filings, while late filing and late payment penalties are waived, <b>interest, where applicable, at the appropriate underpayment rate, must be paid on all tax payments</b></p>	<p><a href="#">NYS Department of Taxation and Finance Coronavirus Response Website</a> (3/16/20)</p> <p>“The New York State Tax Department, along with the Governor's office and other agencies throughout the state, is responding to the spread of coronavirus (COVID-19) with information for those affected. We will update this page as new information becomes available.</p> <p>We know your first priority is to keep your family safe and well. It’s our first priority too. If you have questions including which counties are currently affected, how to protect yourself, or where to be tested, visit the New York State Department of Health website at <a href="#">Novel Coronavirus (COVID-19) New York State is Ready</a>. It’s linked to in the banner at the top of every New York State agency website. We also understand many of you have concerns about your income tax or other tax returns. We're listening and taking steps to help. Other agencies are also providing assistance and we’re linking to those at the bottom of this page.</p> <p>These are the questions we're hearing from you together with our response. If you don't see your question below, please ask us using our <a href="#">Taxpayer Experience survey</a>. We will add general questions and answers here. As always, if you need immediate assistance with a tax question, please <a href="#">contact us</a>.</p>

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		<p>received after the original due date calculated from the original due date to the date of payment. All paper filings under this announcement should be marked “COVID-19” on the top center of the first page. The same relief will be provided to adversely affected electronic filers.</p> <p><b>Penalty Abatements</b> You may request an abatement by writing to: NYC Department of Finance P.O. Box 5564 Binghamton, NY 13902-5564 You may also use our online portal at <a href="http://www.nyc.gov/dofaccount">www.nyc.gov/dofaccount</a>, or send an email to <a href="mailto:Penalty_Abatements@finance.nyc.gov">Penalty_Abatements@finance.nyc.gov</a>. Please include the letter identification on your notice, or your EIN.”</p>	<p><b>Questions and answers</b></p> <p><b>Will my refund be delayed?</b> Unless we need to ask you for additional information to verify what you submitted on your return, we do not anticipate processing delays.</p> <p><b>Will the call center be open?</b> Yes, our call center will remain open. We are very proud of our call center representatives and their ability to continue to assist no matter what comes their way. One way we assist during events like this is to provide telephone support for those who need help or information about COVID-19. Tax Department employees provided critical assistance around the clock during 9/11, Hurricane Irene, and Superstorm Sandy and they're here for you now. There may be extended time on hold if you need to call us and we greatly appreciate your patience. Here's how you can help reduce calls but still get the information you need in most cases:</p> <ul style="list-style-type: none"> <li>• Check your refund status online or by calling our automated phone system; you'll reduce hold times overall, including for those calling with urgent questions about COVID-19.</li> <li>• Look for answers online whenever possible before you call. <b>Tip:</b> We've added Top Recommendations for the most commonly searched information on our website. If you don't see what you need, try the <i>Search Tax</i> box at the top right corner of our webpages.</li> <li>• Let us know on social media if you have a general question. Our team will point you in the right direction with the links you need. We're on <a href="#">Facebook</a>, <a href="#">Twitter</a>, and <a href="#">YouTube</a>.</li> </ul> <p><b>Are you extending filing deadlines?</b> At this time, the New York State Tax Department has not extended the deadline to file personal income tax or other tax returns. We will update this page if new information becomes available.</p> <p><b>The FSA sites are closing. Where can I find help with filing?</b> We are adding resources to help you choose and use free</p>

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			<p>filing software that meets your needs. For everything you'll need, see our <a href="#">Filing Season Resource Center</a>.</p> <p><b>Resources</b></p> <ul style="list-style-type: none"> <li>• New York State Department of Health: <a href="#">Novel Coronavirus (COVID-19) New York State is Ready</a></li> <li>• IRS: <a href="#">Coronavirus tax relief</a></li> <li>• New York State Office of the Attorney General: <a href="#">Guidance on Coronavirus Resources and Warnings about Consumer Scams</a>”</li> </ul> <p>Legislature: For purposes of efficiency and the public health and safety of members and staff, the <a href="#">session will be postponed</a> until later this week, possibly Wednesday.</p>
North Carolina	<p><a href="#">Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency</a> (3/17/20)</p> <p>(April 15 – extend filing and payment of information returns due March 15-31 – waive penalties <i>upon request</i>)</p>	<p><a href="#">Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency</a> (3/17/20)</p> <p>NC DOR released an Important Notice providing penalty relief for failure to file or pay taxes due between 3/15 and 3/31 so long as filed or paid by 4/15. This does not apply to returns or payments due 4/15 at this time. The waiver is not automatic and must be requested using the regular NC DOR penalty waiver request form (<a href="#">NC-5500</a>).</p> <p>“The N.C. Department of Revenue has published a notice that outlines penalty waivers for taxpayers related to the coronavirus state of emergency. The waivers are for certain “late action penalties.””</p> <p>“Important Notice: Department of Revenue Provides Penalty Relief to Persons Affected by Novel Coronavirus Disease The purpose of this notice is to inform <b>taxpayers who have been affected by novel coronavirus disease (“COVID-19”) of a limited-time waiver of certain penalties imposed upon taxpayers</b> by the North Carolina Department of Revenue (“Department”).</p> <p>On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to COVID-19. <b>The Secretary has become aware that, because of COVID-19, some taxpayers may not be able to meet certain filing or payment requirements. In response, the Secretary has elected to waive the following penalties for failing to obtain a license, to file a return, or to pay taxes:</b></p>	<p><a href="#">NCDOR Actions on COVID-19 website</a> (3/17/20):</p> <p><a href="#">Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency</a> (3/17/20) (see prior column for details)</p> <p><a href="#">N.C. Department of Revenue Service Centers Closed to the Public</a> (3/17/20):</p> <p>“North Carolina Secretary of Revenue Ronald G. Penny announced today that <b>all North Carolina Department of Revenue (NCDOR) service centers in the state would be closed to the public through at least April 1, 2020</b>, in light of Governor Cooper’s State of Emergency related to COVID-19</p> <p>“The safety of our employees and the people of our state are our top concern,” Penny said. <b>“Most services for taxpayers can be handled through our website and by phone.</b> Our agents are available to assist taxpayers with their questions remotely during this unprecedented time. <b>We will work with taxpayers to consider penalty waivers on a case-by-case basis.”</b></p> <p>Taxpayers are encouraged to file their taxes online. Most taxpayers can file online for free at: <a href="#">www.NCDOR.gov/NCfreefile</a></p> <p>NCDOR online services: <a href="#">www.ncdor.gov</a></p> <p>NCDOR phone numbers: General information: 1-877-252-3052; Individual income tax refund inquiries: 1-877-252-4052 <a href="#">Review Frequently Asked Questions</a> for taxpayers.”</p>

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		<p> <input type="checkbox"/> <b>The penalty for failure to obtain a license (G.S. 105-236(a)(2));</b>  <input type="checkbox"/> <b>The penalty for failure to file a return (G.S. 105-236(a)(3));</b>  <input type="checkbox"/> <b>The penalty for failure to pay tax when due (G.S. 105-236(a)(4)); and</b>  <input type="checkbox"/> <b>The penalties regarding informational returns (G.S. 105-236(a)(10))</b> </p> <p><b>(collectively, “Late Action Penalties”). The waiver applies to the failure to timely obtain a license, file a return, or pay a tax that is due between March 15, 2020, and March 31, 2020, if the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020.</b></p> <p><b>North Carolina Tax Penalty Relief</b></p> <p>General Statute 105-237(a) provides the Secretary of Revenue authority to waive or reduce penalties provided for in Subchapter 1 of Chapter 105. <b>The Department’s Penalty Policy allows a waiver of penalties for special circumstances.</b></p> <p><b>The Department will waive any Late Action Penalties assessed against taxpayers that have been affected by COVID-19 (“Affected Taxpayers”). The waiver for Affected Taxpayers will apply to Late Action Penalties for deadlines occurring between March 15, 2020, and March 31, 2020. To qualify for the waiver, an Affected Taxpayer must file the return, pay the tax, obtain the license, or receive an extension on or before April 15, 2020. The waiver will be considered a waiver for special circumstances. The waiver will not be considered a waiver for good compliance that can only be granted once every three years per tax type.</b></p> <p>State law prevents the Department from waiving any interest, including interest assessed for the underpayment of estimated tax, except in the limited case of interest on taxes imposed prior to or during a period for which a taxpayer has declared bankruptcy under Chapter 7 or Chapter 13 of Title 11 of the United State Code.</p>	<p>(3/17/20)</p> <p><a href="#">NCDOR website</a> (3/17/20):  NCDOR Service Centers remain closed to the public. Taxpayers are encouraged to utilize online and phone services to the greatest extent possible. Call 1-877-252-3052 for assistance.  <a href="#">NC response on COVID-19 information</a></p>

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		<p><b>How to Obtain State Penalty Waivers</b></p> <p><b>Affected Taxpayers who cannot meet their filing or payment requirement as a result of COVID-19 should complete Form NC-5500, Request to Waive Penalties (“NC-5500”). Affected Taxpayers should write “COVID-19” on the top of the NC-5500.</b></p> <p><b>The NC-5500 is available on the Department’s website, <a href="http://www.ncdor.gov">www.ncdor.gov</a>. Affected Taxpayers that do not have access to the NC-5500 can attach a letter requesting a penalty waiver. The letter should contain the taxpayer’s name, address, SSN or FEIN, Account ID, and the tax type and tax period for which the taxpayer seeks waiver of penalty.</b></p> <p><b>The NC-5500 or letter should be mailed to the North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602.</b></p> <p>Questions</p> <p>This Important Notice may be updated as new information becomes available. If you have any questions about this notice, you may call 1-877-252-3052 to speak to a customer service representative or write to Customer Service, PO Box 1168, Raleigh, NC 27602.”</p>	
North Dakota			<p>The North Dakota Supreme Court declared a state of emergency for the state's courts in response to COVID-19; the court provided a number of statewide scheduling changes, including that all jury trials yet to begin, both criminal and civil, are suspended through April 24, 2020.</p>
Ohio		<p>Ohio officials <a href="#">said</a> they would mirror IRS guidance as it is updated amid the pandemic.</p>	<p>OSCPA <a href="#">second letter</a> to the governor requesting extended filing and payment. (3/18/20)</p> <p>“Thank you again for your outreach to The Ohio Society of CPAs regarding challenges expected in the Ohio business community resulting from the COVID-19 pandemic and steps the State of Ohio could take to mitigate that impact.</p> <p>I want to build on OSCPA’s March 13 communication urging a postponement of Ohio income tax filing and payment deadlines and encourage Ohio to follow extensions made at the federal level. Yesterday, President</p>

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			<p>Trump announced the federal government is delaying by 90 days any required payments for 2019 income tax returns, and no penalties or interests on those tax obligations for 90 days. Pursuant to Notice 2020-17, the federal government is unfortunately maintaining the April 15th due date for filing returns or extensions. <b>Despite the federal government’s position, we strongly urge that the State of Ohio NOT conform with the April 15th filing date, and instead defer by 90 days both the filing and payment due dates, and waiver of any related penalties and interest during that time.</b> We make this recommendation for three primary reasons:</p> <p>1) Based on R.C. 718.05(G)(1)(a), the municipal deadline is tied to the state of Ohio’s filing deadline and has nothing to do with the payment deadline.</p> <p>a. <b>If Ohio does not extend the filing deadline, over 600 different local taxing jurisdictions could have 600 different interpretations of a payment deadline extension, and some will still try to assess penalties and interest for payments after April 15th anyway.</b></p> <p>b. If Ohio does not extend the filing deadline, a municipality could say that 718.05(G)(1)(a) applies to both filing and payment, and if the State chooses not to assess under their own administrative policy it does not bind a municipality to do the same.</p> <p>2) Form 4868 (the federal extension form) will still be due by April 15th, which means the actual computations will still need to be done in order to file an accurate extension for October 15th.</p> <p>a. Obtaining an extension is relatively easy, but all the work preparing the actual request itself is what takes up much of the tax preparers’ time and effort.</p> <p>b. Delaying the payment deadline is beneficial to the taxpayer and economy. If the filing deadline is also not extended, then tax preparers will be spending as much time, if not more, attempting to obtain extensions until October 15th.</p>

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			<p><b>3) The process of preparing accurate returns or extensions often involves face-to-face meetings of tax preparers and clients which is highly being discouraged at this time. All nonessential businesses have been encouraged to close operations or send their employees to work from home.</b></p> <p>a. There's an extremely high level of stress within the tax preparation community today. March, in the best of years, is a challenging month. Many of our members are attempting to follow state directives by fully going remote with their workforces for the first time. This new workplace uncertainty has is making it very difficult to meet existing deadlines.</p> <p>b. When you add in the challenges of children at home due to school closures and the likelihood that daycares will soon close, CPAs who typically would be working 12-hour days are unable to do so. Many are trying to get their clients' tax forms completed when they find themselves working from their kitchen tables with spotty internet connections and clients who cannot access needed information.</p> <p>While we recognize that extending a major tax due date and related payments creates difficulties for government entities, we believe the significant challenges created by the pandemic merit the State of Ohio doing just that. Please take these points into consideration and grant an extension of time to both filings and payments.</p> <p>Thank you both for the leadership you are providing our state and all Ohioans during these unprecedented times. I would welcome the opportunity to discuss this matter further if you have any questions.”</p> <p><a href="#">OH DOT website posting</a>: “Effective immediately, the <a href="#">Ohio Department of Taxation</a> has closed its walk-in center due to Coronavirus concerns.” (3/12/20)</p> <p>OSCPA <a href="#">press release</a> on OSCP A <a href="#">letter request</a> to the Governor: (3/13/20)</p> <p><b>“Extend income tax filing and payment deadlines, following any extensions we anticipate will be made at</b></p>

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			<p><b>the federal level. ...</b></p> <p>We know that the Trump Administration is already seriously considering extending deadlines; to avoid confusion, we <b>encourage the State of Ohio to adopt the same changes the federal government ultimately adopts.</b> While whatever is ultimately adopted by the federal government is still uncertain, I have attached a copy of the letter outlining recommendations made by the accounting profession through the American Institute of CPAs to help you understand the various income-tax-related areas of concern.</p> <p>It's also important that <b>municipal governments in our state also follow any federal and state filing and payment deadline changes."</b></p>
Oklahoma			
Oregon	<p><a href="#">DOR website announcement</a> (3/13/20)</p> <p>(Individuals - follow IRS, waive interest and penalties if good faith estimate on first quarter CAT payment due April 30)</p>	<p><a href="#">DOR website announcement</a> –</p> <p>“Background - The Department of Revenue has several options to grant relief under federal or state declarations of emergency, or when situations arise that impair the ability of taxpayers to meet their obligations. Some options and legal authority are described below.</p> <p><b>Personal Income Tax</b> - At this time, taxpayers may still file an <b>extension to file with the IRS, and the Oregon Department of Revenue will automatically grant an extension for the Oregon return.</b> Taxpayers may file the federal extension Form 4868 prior to the due date. Both the federal and state extensions grant additional time to file, but are not extensions of payment due dates. The department is tied to the Internal Revenue Service filing and payment due dates for personal income taxes. <b>If the IRS declares the April 15th due date to be extended due to the COVID-19 pandemic, Oregon will automatically connect to those dates for personal income tax filers. The department may also waive penalties under certain circumstances if a taxpayer is late in paying its tax obligation due to a circumstance beyond the taxpayer’s control, such as a declared regional or national state of emergency.</b> Estimated payment due dates for personal income tax are not extended for Oregon, however Oregon law states that <b>interest will not be imposed on an underpayment of estimated tax if the department determines that by reason of casualty, disaster, or other unusual circumstances the imposition of interest would be against equity and good</b></p>	



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		<p><b>conscience.</b>  Corporate Activity Tax - Initial quarterly payments for the new Corporate Activity Tax (CAT) are due April 30, 2020. The department understands that the pandemic may impact commercial activity, up or down, to an extent that makes it difficult for businesses to estimate their first payment. The department will <b>not assess underpayment penalties to taxpayers making a good faith effort to estimate their first quarter payments.</b></p> <p>Guidance to local governments on local budget law - In its supervisory capacity for cities, counties, and other taxation districts relating to local budget law, the <b>department reminds local authorities that they may request, in writing, that the assessor grant an extension of the July 15 deadline for certifying taxes.</b> Local governments must adopt their budgets by June 30; which cannot be extended. For alternative means of conducting a public meeting for purposes of gathering public input, please refer to the Oregon Department of Justice’s Public Meeting Law Manual. Any alternate means of conducting public hearings must provide for public comment in real time.”</p>	
Pennsylvania	(DOR fully closed)		<p>Pennsylvania Department of Revenue fully closed. (per FTA, 3/17/20)</p> <p><a href="#">PA DOR website posting</a>: “Starting March 13, the Department of Revenue’s district office in Norristown and Harrisburg are closed to the public. This action is being taken to protect the health and safety of the public and commonwealth employees as mitigation efforts are ongoing to help slow the spread of COVID-19 in Pennsylvania. Find Revenue phone numbers and answers to common tax questions: <a href="http://www.revenue.pa.gov">www.revenue.pa.gov</a>.” (3/13/20)  All in-person hearings are switched to telephone. (3/16/20)  Other info. at <a href="#">PA coronavirus page</a></p> <p>Pennsylvania orders all <a href="#">non-life sustaining business</a> to close.  Accountants and tax preparers are not considered <a href="#">life sustaining</a> and cannot have a physical business open after 3/21/20.</p>

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Rhode Island	<a href="#">RI DOT COVID-19 webpage</a> (3/19/20)		<p> <a href="#">RI DOT COVID-19 webpage</a> (3/19/20)  <a href="#">Advisory</a> (3/19/20):            “The Rhode Island Division of Taxation has created a webpage to address issues related to the coronavirus outbreak (see screenshot below).             The Division of Taxation is monitoring developments pertaining to the coronavirus and is following guidance from federal and State officials.<sup>1</sup> When virus-related developments occur regarding Rhode Island state taxes, including any changes to deadlines, the Division will post them on the <a href="#">RI DOT COVID-19 webpage</a>:  <a href="http://www.tax.ri.gov/COVID/">http://www.tax.ri.gov/COVID/</a> </p> <p> <b>“Coronavirus Disease 2019 (COVID-19) Information</b>            Welcome to the RI Division of Taxation's COVID-19 Information page.            This page is intended to provide information and updates related to COVID-19’s effects on Taxation.            Please see the table below for information currently available.            Check back as this table will be updated as information becomes available.            Note also that we are actively reviewing guidance provided by the IRS and will be posting updates soon.            Here are some important IRS links:  <a href="#">Treasury and IRS Issue Guidance on Deferring Tax Payments Due to COVID-19 Breakout</a>  <a href="#">Coronavirus Tax Relief</a>            Check back as this table will be updated as information becomes available.         </p> <p> <b>SALES TAX:</b>            The Rhode Island Division of Taxation understands the difficulty that many businesses, including small businesses and retailers, are facing during this unprecedented crisis. To that end, the Division would like to remind businesses that the Rhode Island Commerce Corporation has information about low-interest federal disaster loans for         </p>

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			<p>working capital to Rhode Island small businesses that are suffering substantial economic injury as a result of the coronavirus. For details, including links to applications, hotlines, and other resources, please see: <a href="https://commerceri.com/covid-19/">https://commerceri.com/covid-19/</a>.</p> <p>The Division also would like to remind businesses that the deadline is tomorrow -- Friday, March 20, 2020 -- for remitting sales tax, meals and beverage tax, and certain other levies. These amounts represent taxes that the businesses' customers paid during February 2020 and that the businesses held in trust, by law, for remitting to the State of Rhode Island. For more information about the penalties for misappropriating these amounts, please see <a href="#">Rhode Island General Laws Sections 44-19-35 through 37</a>.</p> <p>The Division also would like to remind businesses and other taxpayers that under <a href="#">Regulation 280-RICR-20-00-4</a> ("Taxpayer Rights and Responsibilities"), they have the express right to request that penalties be abated where there was no negligence or intentional disregard of the law.</p> <p>Check back as this page will be updated as information becomes available."</p> <p>"Online and telephone services</p> <p>While Governor Gina M. Raimondo has declared a state of emergency in response to the virus, the Division of Taxation currently remains open. However, the Division recommends that taxpayers use the agency's website, portal, email, and phone system -- and avoid visiting the Division of Taxation's office -- in order to limit the spread of the coronavirus...."</p> <p><a href="#">RIDOT Advisory 2020-9</a> (3/14/20)  "Division encourages taxpayers to reduce in-person visits as part of effort to slow transmission of coronavirus  Agency recommends use of its website, portal, and email and telephone systems..."  A detailed list of Division phone numbers and email addresses is available at <a href="http://www.tax.ri.gov/contact/">http://www.tax.ri.gov/contact/</a>.</p> <p>Legislature: To contain the spread of COVID-19, there</p>

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			<p><a href="#">will be no General Assembly sessions</a> during the week of March 16-20, 2020. All legislative offices will also be closed.</p>
<p>South Carolina</p>	<p><a href="#">News Release</a> (3/17/20)</p> <p><a href="#">SC Information Letter 20-3</a> (3/17/20)</p> <p><b>Charleston</b> <a href="#">Announcement</a> (3/17/20)</p> <p>(June 1 – filing return and payment – waiving interest and penalties- individual and corporate income taxes, sales and use tax, admissions tax, other taxes)</p> <p>(Charleston – suspend accommodations and hospitality taxes for 90 days)</p>	<p><a href="#">News Release</a> (3/17/20)</p> <p>The South Carolina Department of Revenue (SCDOR) is offering <b>more time to file returns and pay taxes due April 1, 2020 – June 1, 2020</b> to assist taxpayers during the COVID-19 outbreak.</p> <p><b>Tax returns and payments due April 1 – June 1 will now be due June 1, 2020. Penalty and interest will not be charged if payment is made by June 1.</b> This includes South Carolina <b>Individual Income Taxes, Corporate Income Taxes, Sales and Use Tax, Admissions Tax, and other taxes filed and paid with the SCDOR.</b> The SCDOR is <b>automatically applying this tax relief for all applicable returns and payments; you don't need to take any additional action.</b></p> <p>The SCDOR encourages taxpayers, some of whom may be working from home, to:</p> <ul style="list-style-type: none"> <li>• Use our available online services. Visit MyDORWAY, our free online tax system, at <a href="http://MyDORWAY.dor.sc.gov">MyDORWAY.dor.sc.gov</a> to securely manage your South Carolina taxes from a smartphone or computer.</li> <li>• Help protect yourself and prevent the spread of COVID-19 by calling or emailing us instead of visiting in person. Find the phone number or email address you need at <a href="http://dor.sc.gov/contact">dor.sc.gov/contact</a>.</li> <li>• Consider filing your Individual Income Taxes electronically, which is safer and faster. Visit <a href="http://dor.sc.gov/iit-filing">dor.sc.gov/iit-filing</a> to learn more. After you file, check your refund status online at <a href="http://dor.sc.gov/refund">dor.sc.gov/refund</a>.</li> </ul> <p>Visit <a href="http://IRS.gov">IRS.gov</a> for federal tax relief information.</p> <p>Visit the SCDOR's website at <a href="http://dor.sc.gov/emergencies">dor.sc.gov/emergencies</a> and review <a href="#">SCDOR Information Letter 20-3</a> for more information. Connect with the SCDOR on <a href="#">Facebook</a> and <a href="#">Twitter</a> for up-to-date news and announcements.”</p> <p><b>Charleston</b> <a href="#">Announcement</a> (3/17/20)</p> <p>Charleston County, as well as the City of Charleston, will suspend collection of accommodations and hospitality taxes for 90 days. Summey said the city and county has also the governor’s office and Department of Revenue to do the same thing. Those taxes are due on Friday.</p>	<p>South Carolina was considering special filing and payment relief to those affected by Covid-19, the state’s Department of Revenue spokeswoman Bonnie Swingle, said in an email. (Bloomberg, 3/17/20)</p>

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South Dakota			<p><a href="#">SD DOR website</a>: “Due to the Governor’s executive order, our offices will be closed until March 23<sup>rd</sup>. Our staff is available via chat or at 800-829-9188 to answer your questions.” (3/16/20)</p>
Tennessee			<p>Affected Tennessee <i>tornado</i> disaster taxpayers have <a href="#">until July 15</a> to file.</p> <p><a href="#">TN DOR Website</a> (3/20/20)</p> <p>“Effective March 20, 2020 With health and safety in mind in response to COVID-19, the Tennessee Department of Revenue <b>is not currently receiving walk-in customers at our regional and downtown offices March 20, 2020 through April 12, 2020</b>. This includes the Motor Carrier office at 44 Vantage Way in Nashville. Motor Carrier customers are encouraged to utilize the following resources:</p> <p style="padding-left: 40px;"><a href="#">TNTAP online services</a> for IFTA, IRP, UCR and Intrastate</p> <p style="padding-left: 40px;"><a href="#">Forms and additional information</a> related to your Motor Carrier account</p> <p style="padding-left: 40px;">Motor Carrier Call Center: 615-399-4265</p> <p>For taxpayers seeking tax filing assistance, we are available to assist you over the phone at our Taxpayer Assistance Hotline 615-253-0600 or Tax Practitioner Hotline 615-253-0700, online at <a href="#">Revenue Help</a>, or by email <a href="mailto:revenue.support@tn.gov">revenue.support@tn.gov</a>. This is a rapidly evolving situation. We will continue to post updates here as they become available. Thank you for your patience.”</p>
Texas	<p><a href="#">Texas Comptroller Glenn Hegar Issues Statement on Sales Tax Deadlines and Coronavirus Pandemic</a> (3/17/20)</p>	<p><a href="#">Texas Comptroller Glenn Hegar Issues Statement on Sales Tax Deadlines and Coronavirus Pandemic</a> (3/17/20)</p> <p>As the March 20 monthly sales tax due date approaches, Texas Comptroller Glenn Hegar <b>reminds businesses to use the agency’s online tools for tax filing and payment</b>. “We are committed to the health and safety of taxpayers, members of the community, agency employees and businesses throughout the state,” Hegar said. “For that reason, we’re <b>urging businesses to make use of the agency’s online tools to meet the March 20 deadline and remit taxes collected from Texans in February and held ‘in trust’ until now.</b>”</p> <p>A suite of online tools to facilitate filing and on-time payment of taxes can be found on the agency’s website, and a quick reference site has been set up in response to the COVID–19</p>	<p><a href="#">Texas Comptroller COVID-19 Response Website</a> (3/20/20)</p> <p><b>“A Message from the Comptroller</b></p> <p>At the Comptroller’s office, the health and well-being of our taxpayers, employees and communities is our top priority. We understand the concern and uncertainty you may be experiencing surrounding the coronavirus (COVID-19) and are committed to being responsive to the needs of our taxpayers as the situation evolves.</p> <p>We strongly encourage you to use our online tools, <a href="#">tutorials</a> and <a href="#">other resources for tax services</a>, and establish 24/7 account access on <a href="#">Webfile</a>.</p> <p>You can access your Webfile account any time and submit</p>

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		<p>emergency. For taxpayers who must visit Comptroller field offices, protocols have been put in place to ensure proper social distancing and protect the safety of both taxpayers and Comptroller employees.</p> <p><b>For monthly filers, taxes collected in February must be remitted to this agency by March 20.</b> The agency will in turn remit local sales taxes back to local communities who rely on that revenue to provide day-to-day and emergency services to local residents....</p> <p>. As part of that pulling together, I ask businesses to remit the taxes they collected from Texans by the established due date. “We will examine each tax due date as it approaches, and I will keep lawmakers and all stakeholders informed as the agency evaluates rapidly changing conditions.”</p> <p>Taxpayers are strongly encouraged to use online tools, <a href="#">tutorials</a> and <a href="#">other resources for tax services</a>, and establish 24/7 account access on <a href="#">Webfile</a>.”</p>	<p>your sales tax reports, make payments, change your on-file mailing address, close a business location and more. It’s easier and faster (in most cases) to manage your Webfile account digitally, especially given call wait times may be longer than usual.</p> <p>To see what other services we offer online, check out our <a href="#">Virtual Field Office</a>.</p> <p>While the Comptroller’s office recognizes the hardships businesses are facing during these uncertain times, the taxes that are due are based on sales made in February and collected by businesses on behalf of the state and local governments in February, the decision is not to extend or delay the March due dates for state and local sales taxes, hotel taxes, mixed beverage gross receipts and sales taxes, motor vehicle rental tax, seller-financed motor vehicle sales tax and motor fuels taxes. <a href="#">Learn more »</a>”</p> <p><b><i>COVID-19 Impacts by Business Function</i></b></p> <p><a href="#">Field Offices</a></p> <p><a href="#">Motor Vehicle Tax Extension</a></p> <p><a href="#">Property Tax Assistance Division</a></p> <p><a href="#">Statewide Procurement</a></p> <p><a href="#">Texas Guaranteed Tuition Plan</a></p> <p><a href="#">Unclaimed Property</a></p> <p>For questions about COVID-19, dial 2-1-1, then choose Option 6 for updates from the Texas Department of State Health Services. Hours: 7:00 a.m. – 8:00 p.m., 7 days per week .</p> <p>If you experience difficulty when dialing 2-1-1, please email <a href="mailto:coronavirus@dshs.texas.gov">coronavirus@dshs.texas.gov</a>.”</p>
Utah	<p><a href="#">Utah Tax Commission Website</a>: (3/18/20)</p> <p><a href="#">News release</a> (3/16/20)</p>	<p><a href="#">Utah Tax Commission Website</a>: (3/18/20)</p> <p><a href="#">News release</a> (3/16/20)</p> <p><b>Due Date:</b> The due date of the <b>Utah individual income tax return is the same day as the due date of the federal individual income tax return.</b> If the IRS changes the federal due date, Utah’s due date will also be extended.</p> <p>The <b>due dates of Utah corporate and pass through entities is</b></p>	<p><a href="#">Utah Tax Commission Website</a>: (3/18/20)</p> <p><b>“Important Changes Related to COVID-19</b></p> <p>The Tax Commission is making temporary changes to help slow the spread of COVID-19. Please know that we are doing everything possible to address the tax and motor vehicle needs of the public during this epidemic. Return to this website as needed for updates. Also <a href="#">see this news release</a> for additional information.</p>

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		<p><b>set by state statute and will not be effected by IRS changes</b> in the due dates for those returns without action by the legislature.</p>	<p><b>Telephone Assistance for Taxes:</b> Agents are available at 801-297-2200 or 800-662-4335 for assistance Monday-Friday, 8:00 a.m. – 5:00 p.m.</p> <p><b>Telephone Assistance for Motor Vehicles:</b> Agents are available at 801-297-7780 or 800-DMV-UTAH (800-368-8824) for assistance Monday-Friday, 8:00 a.m. – 5:00 p.m.</p> <p><b>In-Person Assistance:</b> Very limited services are available at our offices. <a href="#">See this news release</a> for additional information.</p> <p><b>Online Services:</b> For the most efficient tax and motor vehicle service, please use <a href="#">Taxpayer Access Point (TAP)</a> or <a href="#">Motor Vehicle Portal (MVP)</a>. <a href="#">RenewalExpress</a> is also available for renewing your vehicle registration.</p> <p>All scheduled appeals hearings will be held by telephone from March 23 through April 24, 2020. Due to COVID-19 precautions, the Tax Commission will hold all events as scheduled, but will hold the events via telephone conference only. Individuals appearing in person will not be accommodated. If you have questions on how to proceed with a telephone hearing, or if you feel your position will be unduly prejudiced by a telephone hearing, rather than an in-person hearing, please call 801-297-2282. To appear by telephone, you must call 15 minutes prior to the hearing at 801 297-2282 for further instructions. <input type="checkbox"/> If you have questions or require special accommodations, please call 801- call 801-297-3900 in advance of the hearing.</p> <p>The Property Tax Division functions will continue without interruption. Most of the work will be completed using email and phone communication.</p>
Vermont			<p>Proposed legislation: On 3/15/20, the <a href="#">Vermont House passed COVID-19 emergency response legislation</a> as an amendment to an emergency responder budget bill. No text of the amendment is available yet. The VT Senate would take it up after the week recess. The package was attached to <a href="#">H.742</a>, legislation which provides grants for emergency medical personnel training.</p> <p>Legislature: The Legislature <a href="#">has adjourned</a> until Tuesday, March 24th. The State House will be closed during the adjournment. All staff except essential security and IT personnel will work remotely.</p>

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Virginia	<a href="#">Press Release: Governor Northam Announces Additional Actions to Address COVID-19</a> (3/19/20)	<p><a href="#">Press Release: Governor Northam Announces Additional Actions to Address COVID-19</a> (3/19/20)</p> <p>...</p> <p><b><u>“Support for Impacted Businesses</u></b></p> <p>...</p> <p>Businesses impacted by COVID-19 can also <b>request to defer the payment of state sales tax due tomorrow, March 20, 2020, for 30 days. When granted, businesses will be able to file no later than April 20, 2020 with a waiver of any penalties.</b></p> <p>The Governor has requested that the Department of Taxation to extend the due date of <i>payment</i> of Virginia individual and corporate income taxes. While filing deadlines remain the same, the due date for individual and corporate income tax will now be June 1, 2020. Please note that interest will still accrue, so taxpayers who are able to pay by the original deadlines should do so.” (This is the Governor’s proposal.)</p>	<p>VSCPA submitted a <a href="#">letter</a> to the Secretary of Finance, requesting interest and penalty relief through 6/15/20. (3/19/20)</p> <p>“The Virginia Society of Certified Public Accountants (VSCPA) Tax Advisory Committee would like to request the Virginia Department of Taxation (TAX) consider providing relief to Virginia taxpayers in light of the uncertainty and challenges caused by the coronavirus (COVID-19) pandemic. In Notice 2020-17 issued today, the IRS announced an extension of the payment deadline until July 15, 2020, for federal income taxes due on April 15, 2020. This extension applies to both the balances due on 2019 returns and estimated income tax payments due.</p> <p>We recognize that minimizing the impact to the state budget is critically important to allowing the Commonwealth to continue to have the financial means to provide much needed services during this unprecedented crisis. Specifically, we understand that it may be difficult to extend any relief provided beyond the Commonwealth’s current fiscal year. Therefore, the Committee is <b>recommending that penalties and interest for tax payments due on May 1, 2020, be waived for payments received through June 15, 2020.</b> This will leave the current payment and filing deadline of May 1 in place, but allow for relief to those taxpayers who may need it.</p> <p>Lastly, it is our understanding that Congress, Treasury and the Internal Revenue Service (IRS) are considering several additional relief measures. Virginia should continue to monitor any federal actions taken and assess whether similar relief measures would be appropriate in the Commonwealth. ...”</p> <p>The Virginia Supreme Court issued an order declaring a judicial emergency in all district and circuit courts in the state in response to COVID-19; non-essential and non-emergency court proceedings are suspended until April 6, 2020.</p>
Washington	<a href="#">Washington DOR COVID-19 website:</a> (3/18/20)	<p><a href="#">Washington DOR COVID-19 website:</a> (3/18/20)</p> <p><b>“Business Relief During COVID-19 Pandemic</b></p> <p>As most of you are aware, Governor Inslee recently issued a proclamation that bans gatherings of 50 people or more and</p>	<p><a href="#">Washington DOR COVID-19 website:</a> (3/20/20)</p> <p><b>All DOR offices are temporarily closed to the public</b></p> <p>Our call center agents are available to assist by phone or chat. <a href="#">Contact us.</a></p>



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	<p data-bbox="289 172 573 224"><a href="#">City of Seattle press release</a> (3/10/20)</p> <p data-bbox="289 261 573 589">(need <i>request</i> filing and payment extend quarterly and annual returns extra 30 days – to 5/15 - <i>on request</i> - for annual businesses, waive penalties - business and occupation tax, real estate excise tax, and other taxes, delay assessments 30 days)</p>	<p data-bbox="594 172 1278 285">shuts down restaurants (other than to-go or delivery), bars, entertainment and recreational facilities, and other businesses in response to the COVID-19 crisis. Please see the <a href="#">Governor’s page</a> for a full list of impacted businesses.</p> <p data-bbox="594 323 1278 529">These are unprecedented times and the Department of Revenue recognizes the profound impact on the businesses it serves. Revenue is ready to do everything it can to help “businesses stay in business”. <b>The Department’s plan is to give customers extra grace during this state of emergency and to work with business owners within the parameters of the law as much as possible.</b></p> <p data-bbox="594 566 1278 865"><b>Relief Available</b> As a result, <b>Revenue is taking the following measures during the state of emergency to provide relief to all COVID-19 impacted businesses. These actions are in effect during the state of emergency (February 29, 2020, through the end of the state of emergency, yet to be determined). This action addresses a broad range of taxes: business and occupation tax, real estate excise tax, and other taxes administered by the Department including tax deferrals for biotechnology and medical device manufacturing.</b></p> <p data-bbox="594 902 1278 954"><b>What if I am unable to file and pay my monthly, quarterly or annual return?</b></p> <p data-bbox="594 992 1278 1076">Upon request, the Department will provide extensions for filing and paying tax returns (even if it is after the due date).</p> <ul data-bbox="594 1084 1278 1144" style="list-style-type: none"> <li data-bbox="594 1084 1278 1112">• 60 days for monthly filers</li> <li data-bbox="594 1117 1278 1144">• 30 days for quarterly and annual filers</li> </ul> <p data-bbox="594 1182 1278 1234"><b>What if I need to, or have been, working with the Department on a collection related issue?</b></p> <p data-bbox="594 1271 1278 1356">Revenue will delay issuing new compliance assessments for the next 30 days and reassess then. This delay includes tax warrants, notices of withhold and deliver, and revocations.</p> <p data-bbox="594 1393 1278 1421"><b>What if I have a payment plan with the Department?</b></p> <p data-bbox="594 1458 1278 1507">Upon request, Revenue will work with taxpayers that are impacted by COVID-19 to adjust payment plan amounts or</p>	<p data-bbox="1299 201 1938 407"><b>Online Filing and Call Center Assistance</b> All of our services are available remotely. My DOR is up and running and available 24/7 for online filing. Our call center agents are ready to offer their assistance at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m. If you recently received something from us and need special assistance, please contact us. We are here to help!</p> <p data-bbox="1299 444 1938 496"><b><u>Resources for Washington businesses &amp; workers impacted by COVID-19</u></b></p> <p data-bbox="1299 534 1938 618"><a href="#">Additional information for employers and insurance Washington State Coronavirus page</a> <a href="#">King County Coronavirus page</a></p> <p data-bbox="1299 626 1938 711">Due to Public Health concerns, please contact the King County Tax Advisor Office by phone at 206-477-1060 or email <a href="mailto:taxadvisor@kingcounty.gov">taxadvisor@kingcounty.gov</a>.</p>

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		<p><b>extend payment dates 30 to 60 days. If payment is extended, additional penalties and interest that would have normally accrued during the extension period will be waived.</b></p> <p><b>What if I am scheduled for an audit or under audit right now?</b></p> <ul style="list-style-type: none"> <li>• <b>The Department will delay auditing businesses that have gross income of less than \$5 million in the past year, or are a type of business <u>specifically identified in the Governor’s proclamation</u>, for 60 days.</b> Revenue will reevaluate after this time.</li> <li>• <b>For audits in progress, Revenue staff will work with you to either issue the audit or provide an extension of up to 60 days based on your preference.</b></li> <li>• Revenue staff will be flexible in scheduling audits of businesses and encourage electronic records to support social distancing.</li> </ul> <p><b>What should I do if I have a temporary business registration?</b>  Businesses with a temporary registration that have had their event cancelled should notify the Department by replying to the original email they received when obtaining their temporary certificate. If you no longer have the original email, you may send a message to <a href="mailto:communications@dor.wa.gov">communications@dor.wa.gov</a> to cancel your temporary registration.</p> <p><b>What happens if I am late renewing my business license during this time period?</b>  The Department will waive penalties for late renewals.  <i>Please note that penalties and interest accrued prior to February 29, 2020, will not be waived.</i></p> <p><b>Requesting Relief</b>  Businesses can request the relief above by sending a secure email in their <a href="#">My DOR account</a> or by calling Revenue’s customer service staff at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m.”</p> <p><u>City of Seattle Guidance Release:</u>  <b>“Deferral of B&amp;O Taxes.</b> Effective immediately, the department of Finance and Administrative Services (FAS) will defer business and occupation (B&amp;O) tax collections for eligible business owners, allowing small business owners increased flexibility during a period of financial duress caused by the COVID-19 outbreak.</p>	

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		<p><b>Deferral of B&amp;O Taxes</b>  FAS will offer deferred Business and Occupation (B&amp;O) tax filing and payment options for businesses impacted by COVID-19. Eligible businesses include those that have annual taxable income of \$5 million or less and currently pay City taxes on a quarterly basis. Businesses will have until late 2020 to pay their B&amp;O under this plan. The City estimates that 20,000 businesses could be eligible for this, based on B&amp;O reporting.”</p>	
West Virginia			
Wisconsin			<p>WI DOR website and <a href="#">WI DOR COVID-19 website</a>: (3/20/20)  “COVID-19 Information and Announcements</p> <ul style="list-style-type: none"> <li>• <a href="#">DOR encourages the use of online services whenever possible</a></li> <li>• <a href="#">All TCE and most VITA sites are closed</a></li> <li>• The IRS has launched a web page focused on steps to help taxpayers, businesses and others affected by the coronavirus  <a href="https://www.irs.gov/coronavirus">https://www.irs.gov/coronavirus</a>”</li> </ul> <p>“Serving Wisconsin taxpayers is our priority, but when health issues arise, we must adjust our services to best protect the safety and well being of everyone involved. Please check <a href="#">here</a> for the most up-to-date information on COVID-19 in Wisconsin. Please check <a href="#">here</a> for COVID-19 announcements specific to the Department of Revenue.”</p>
Wyoming			
Puerto Rico	<p><a href="#">Press Release - Department of the Treasury extends the period for the filing of Informative Declarations corresponding to the year 2019 (3/16/20) see more</a></p> <p><a href="#">Press Release - Department of the Treasury extends the date for filing the Income Tax Return for the year 2019 by one month</a></p>	<p><b>Administrative Determination 20-03 (AD 20-03) of March 13, 2020 – Extension of filing period for income tax returns and its corresponding payments:</b> Various returns and payments are extended as follows:</p> <p><b>For pass-through entities and other taxpayers that have income tax returns due during March 2020, the PRTD granted an additional extension of the returns and payments until April 15, 2020</b> (including the payments due with returns, extensions and estimated income tax due on March 16, 2020).</p> <p><b>For taxpayers with income tax returns due on April 15, 2020, the PRTD granted an additional extension of the returns and payments (including the payments due with returns, extensions and estimated income tax) through May</b></p>	<p><a href="#">Executive Order</a> of the Governor (3/15/20) - (No. OE-2020-023) requiring businesses to close until March 30. Certain businesses (in general, those associated with food and fuel distribution, health-related services, equipment and supplies, and financial institutions) are exempted from this order. The order applies to most governmental agencies. (3/15/20)</p> <p>The secretary recalled that <b>all Department offices will remain closed until March 30</b> and urged taxpayers to carry out their transactions online through the portal <a href="http://www.suri.hacienda.pr.gov">www.suri.hacienda.pr.gov</a>.  New online services include requesting debt certifications and filing of returns, return status of returns, request for approval of payment plans automatically, making multiple</p>

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

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

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		<p>established in any notification of mathematical error or adjustment in the return that the taxpayers have received from the Department.</p> <ul style="list-style-type: none"> <li>It is extended for an additional 90 days from the expiration date of March 12, 2020, all terms for filing administrative complaints and for the presentation of information or documents required by the Department's Office of Administrative Appeals (OAA).</li> <li>All administrative hearings cited by the OAA are suspended, to be held from March 16, 2020, until June 15, 2020. Soon, the OAA will be notifying taxpayers of the new dates for administrative hearings that will not take place. finished.</li> </ul> <p>“We urge taxpayers to adjust to the new dates and to use SURI as the main tool to carry out transactions. We want to avoid, as much as possible, public visits, as a preventive measure against the possible spread of the Coronavirus,” the Secretary reaffirmed.</p> <p>For additional information on both determinations, you can access the website <a href="http://www.hacienda.pr.gov">www.hacienda.pr.gov</a>, Publications section.”</p>	
Federal	<p><a href="#">IRS Notice 2020-17</a> and <a href="#">Statement</a> and <a href="#">Press Release</a> on delay of payment until 7/15 (3/18/20)</p> <p><a href="#">IRS Coronavirus Tax Relief Page</a></p> <p><a href="#">IRS Resource Guide on Disaster Assistance and Emergency Relief Program</a> (6/24/19)</p> <p><a href="#">IR-2020-54</a> and <a href="#">Notice 2020-15</a> on high deductible health plans and COVID-19 expenses (3/11/20)</p> <p><a href="#">FEMA News Release HQ-20-017-FactSheet</a> (3/13/20)</p>	<p>3/20/20 at 10 am – Secretary Mnuchin announced federal filing and payment changed from 4/15 to 7/15. Waiting for IRS announcement.</p> <p><a href="#">IRS Notice 2020-17</a> on delay of payment until 7/15 (3/18/20):</p> <p>Under the guidance, C corporations can delay income tax payments of up to \$10 million until July 15 without penalty or interest. Individual taxpayers can delay income and self-employment tax payments of up to \$1 million until July 15 without penalty or interest. No extensions are provided for the payment or deposit of other types of federal taxes. Taxpayers must still file timely returns or request extensions by the normal April 15 due dates.</p> <ul style="list-style-type: none"> <li>The Notice covers any person with a Federal income tax payment due April 15, 2020, in an aggregate amount up to \$1 million and up to \$10 million for each corporate consolidated group or for each C corporation that does not join in filing a consolidated return. The term “person” includes individuals, trusts, estates, partnerships, associations, companies and corporations.</li> <li>The Notice is only applicable with respect to Federal</li> </ul>	<p><a href="#">AICPA Press Release on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions:</a> (3/18/20)</p> <p><a href="#">AICPA Press Release on Needed Immediate Filing Relief Guidance</a> (3/13/20)</p> <p><a href="#">AICPA release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners?</a> (3/13/2)</p> <p><a href="#">AICPA calls for individual and business tax filing relief amid Coronavirus pandemic</a> (3/11/20)</p> <p><a href="#">IRC Code section 7508A</a> and <a href="#">Treas. Reg. § 301.7508A-1</a> and <a href="#">IRS Rev. Proc. 2018-58</a></p> <p>The IRS has <a href="#">started to close field offices</a> in some coronavirus hot spots, like Seattle, New York and Northern California. (3/18/20)</p>

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	<p>(July 15 -payment delayed until 7/15 for individuals up to \$1 million for income taxes and self-employment taxes, corps up to \$10 million, waives interest and penalties)</p>	<p>income tax payments, including self-employment taxes due on April 15. This includes the payment of Federal taxes due on April 15 for calendar year 2019, as well as first quarter 2020 Federal estimated tax payments.</p> <ul style="list-style-type: none"> <li>• No extension is provided for the payment or deposit of any other type of Federal taxes.</li> <li>• <b>The Notice does NOT extend the April 15 deadline for filing your Federal tax return.</b> If a taxpayer cannot file their Federal return by the April 15 deadline, they must still file a request for extension by April 15 (for individuals, the extension is automatically granted until October 15). The payment of Federal taxes that would generally be paid in with the extension or tax return can be deferred until no later than July 15.**</li> <li>• If payment is received by the July 15 deadline, no interest or penalty will be assessed. Interest and penalty will begin accruing on payments received beginning July 16, 2020. (Interest and penalties will accrue on amounts over the \$1 million/\$10 million limits that are not paid in by April 15, 2020).</li> <li>• Certain taxpayers that may be subject to penalties despite the relief of Notice 2020-17 may seek a waiver of relief from penalties.</li> </ul> <p>**IMPORTANT REMINDER: If a taxpayer files for an extension on April 15 and chooses not to make a payment at that time and anticipates that they will not be able to file your return by July 15, they will still have to make the extension payment by July 15 (so they may want to consider if the additional deferral to pay is really worth doing).</p> <p>“For an Affected Taxpayer, the due date for making Federal income tax payments due April 15, 2020, in an aggregate amount up to the <b>Applicable Postponed Payment Amount, is postponed to July 15, 2020. The Applicable Postponed Payment Amount is up to \$10,000,000 for each consolidated group (as defined in §1.1502-1) or for each C corporation that does not join in filing a consolidated return. For all other Affected Taxpayers, the Applicable Postponed Payment Amount is up to \$1,000,000 regardless of filing status.</b> For example, the Applicable Postponed Payment Amount is <b>the same for a single individual and for married individuals filing a joint return.</b> In both instances the Applicable Postponed Payment Amount is up to \$1,000,000.</p>	<p><a href="#">FEMA News Release HQ-20-017-FactSheet</a> (3/13/20)  “COVID-19 Emergency Declaration  <b>Release date:</b>  March 13, 2020  <b>Release Number:</b>  HQ-20-017-FactSheet  On March 13, 2020, the President declared the ongoing Coronavirus Disease 2019 (COVID-19) pandemic of sufficient severity and magnitude to warrant an emergency declaration for all states, tribes, territories, and the District of Columbia pursuant to section 501 (b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the “Stafford Act”). State, Territorial, Tribal, local government entities and certain private non-profit (PNP) organizations are eligible to apply for Public Assistance.</p> <p>In accordance with section 502 of the Stafford Act, eligible emergency protective measures taken to respond to the COVID-19 emergency at the direction or guidance of public health officials’ may be reimbursed under Category B of the agency’s Public Assistance program. FEMA will not duplicate assistance provided by the Department of Health and Human Services (HHS), including the Centers for Disease Control and Prevention, or other federal agencies. This includes necessary emergency protective measures for activities taken in response to the COVID-19 incident. FEMA assistance will be provided at the 75 percent Federal cost share  This declaration increases federal support to HHS in its role as the lead federal agency for the federal government’s response to COVID-19. The emergency declaration does not impact measures authorized under other Federal statutes.</p> <p>FEMA assistance will require execution of a FEMA-State/Tribal/Territory Agreement, as appropriate, and execution of an applicable emergency plan. States, Tribal and Territorial governments do not need to request separate emergency declarations to receive FEMA assistance under this nationwide declaration.</p> <p>FEMA encourages officials to take appropriate actions that</p>

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		<p>The relief provided in this section III is <b>available solely with respect to Federal income tax payments (including payments of tax on self-employment income) due on April 15, 2020, in respect of an Affected Taxpayer’s 2019 taxable year, and Federal estimated income tax payments (including payments of tax on self-employment income) due on April 15, 2020, for an Affected Taxpayer’s 2020 taxable year.</b> The Applicable Postponed Payment Amounts described in this section III include, in the aggregate, all payments described in the preceding sentence due on April 15, 2020 for such Affected Taxpayers.</p> <p><b>No extension is provided in this notice for the payment or deposit of any other type of Federal tax, or for the filing of any tax return or information return.</b></p> <p>As a result of the postponement of the due date for making Federal income tax payments up to the Applicable Postponed Payment Amount from April 15, 2020, to July 15, 2020, the <b>period beginning on April 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to pay the Federal income taxes postponed by this notice. Interest, penalties, and additions to tax with respect to such postponed Federal income tax payments will begin to accrue on July 16, 2020.</b> In addition, <b>interest, penalties and additions to tax will accrue, without any suspension or deferral, on the amount of any Federal income tax payments in excess of the Applicable Postponed Payment Amount due but not paid by an Affected Taxpayer on April 15, 2020.</b></p> <p><b>Affected Taxpayers subject to penalties or additions to tax despite the relief granted by this section III may seek reasonable cause relief under section 6651 for a failure to pay tax or seek a waiver to a penalty under section 6654 for a failure by an individual or certain trusts and estates to pay estimated income tax, as applicable.</b></p> <p><b>Similar relief with respect to estimated tax payments is not available for corporate taxpayers or tax-exempt organizations under section 6655.”</b></p> <p>(3/18/20) IRS <a href="#">Statement</a>:</p>	<p>are necessary to protect public health and safety pursuant to public health guidance.”</p> <p><a href="#">President Directs FEMA Support Under Emergency Declaration for COVID-19</a> and <a href="#">blog</a> and <a href="#">article</a> explaining it.</p> <p><a href="#">FEMA Disaster Declaration Process</a></p> <p><a href="#">Treasury Page on Coronavirus: Resources, Updates, and What You Should Know</a> <a href="#">Government response to Coronavirus page</a></p> <p>Democrats on the Ways and Means Committee sent IRS Commissioner Charles Rettig a <a href="#">letter on March 10</a> inquiring about a possible postponement. On March 11, a group of Senators followed with their own <a href="#">correspondence</a> “urging [Rettig] to provide significant flexibility on the April 15 tax filing season deadline for individual taxpayers.”</p> <p>Enacted Legislation:</p> <p><a href="#">H.R. 6201, Families First Coronavirus Response Act</a> enacted 3/18/20. It provides a variety of relief although is limited in tax relief. It includes:</p> <ul style="list-style-type: none"> <li>• expand unemployment benefits</li> <li>• exclude from income any “emergency leave benefits.”</li> </ul> <p><a href="#">(H.R. 6201)</a> – enacted. It does not include the payroll tax cut the President has <a href="#">called for</a> but it would provide tax cuts to employers to offset the costs of offering emergency sick leave. The package would also provide a refundable credit against self-employment tax. The credit would cover 100% of self-employed individuals’ sick-leave equivalent or 67% if they were taking care of a sick family member or child if their school was closed. It would also require insurers and federal health programs to fully cover virus testing. The new version that passed the House late on 3/16 would limit a “qualifying need” for FMLA leave to instances where an employee can’t work or telecommute because their child’s school, day care, or child care is unavailable.</p>



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		<p><b>“Payment Deadline Extended to July 15, 2020</b>  The Treasury Department and the Internal Revenue Service are <b>providing special payment relief to individuals and businesses</b> in response to the COVID-19 Outbreak. <b>The filing deadline for tax returns remains April 15, 2020.</b> The IRS urges taxpayers who are owed a refund to file as quickly as possible. <b>For those who can't file by the April 15, 2020 deadline, the IRS reminds individual taxpayers that everyone is eligible to request a six-month extension to file their return.</b></p> <p><i>This payment relief includes:</i></p> <p><b>Individuals:</b> Income tax <b>payment</b> deadlines for individual returns, <b>with a due date of April 15, 2020, are being automatically extended until July 15, 2020, for up to \$1 million of their 2019 tax due. This payment relief applies to all individual returns, including self-employed individuals, and all entities other than C-Corporations, such as trusts or estates.</b> IRS will automatically provide this relief to taxpayers. <b>Taxpayers do not need to file any additional forms or call the IRS to qualify for this relief.</b></p> <p><b>Corporations:</b> For C Corporations, income tax <b>payment</b> deadlines are being automatically <b>extended until July 15, 2020, for up to \$10 million of their 2019 tax due.</b> This relief also <b>includes estimated tax payments for tax year 2020 that are due on April 15, 2020.</b></p> <p>Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. If you file your tax return or request an extension of time to file by April 15, 2020, you will automatically avoid interest and penalties on the taxes paid by July 15.</p> <p>The IRS reminds individual taxpayers the easiest and fastest way to request a filing extension is to electronically file Form 4868 through their tax professional, tax software or using the Free File link on IRS.gov. Businesses must file Form 7004. <b>This relief only applies to federal income tax (including tax on self-employment income) payments otherwise due April 15, 2020,</b> not state tax payments or deposits or payments of any other type of federal tax. Taxpayers also will need to file income tax returns in 42 states plus the District of Columbia.</p>	<p>Proposed Legislation:</p> <p>Coronavirus Aid, Relief, and Economic Security Act, or the “<b>CARES Act</b>” released in the Senate. (3/19/20)</p> <p>Tax provisions</p> <ol style="list-style-type: none"> <li>1. <b>2102:</b> close to Thune’s language. Estimates not due for April, June or September until October 15.</li> <li>2. 2103: Retirement plan distributions up to \$100,000 for coronavirus-related distributions. These may be repaid. Coronavirus related is diagnosis of yourself, spouse, dependent, or experiences adverse financial consequences from quarantine, furloughed or laid off, or work hours reduced, or unable to work due to lack of child care. Income inclusion over three years (these are the same provisions as in the Disaster Bill). Loans allowed from qualified plans up to \$100,000 (from \$50,000). Delay of repayment provisions.</li> <li>3. 2104: Partial above the line charitable (not to exceed \$300).</li> <li>4. 2105: I think 100% of AGI for individuals, 25% taxable income limit for corporations. Increase in food contribution limits to 25%.</li> <li>5. 2201: Delay estimated tax payments for corporations until October 15.</li> <li>6. 2202: Delay payment of 50% of 2020 employer payroll taxes until December 31, 2021. Other 50% due December 31, 2022.. Also 50% of 2020 SE taxes not due until those same dates (i.e., 25% of 2020 SE tax due December 31, 2021 and remaining December 31, 2022 (section 2102 doesn’t apply to SE tax?)</li> <li>7. 2203: Temporary repeal of 80% income limitation for year beginning before 2021. Carrybacks allowed for 2018, 2019 allowed a five year carryback. [I think there is an error here, and should include 2020.] Election allowed to forego. Conforming effective dates of TCJA around the December 31, 2017 date. Allowing tentative carryback treatment for fiscal year beginning before 2018 and ending after 2017.</li> <li>8. 2204: Repeal of 461(I) for 2018, 2019 and 2020. Elimination of wages in the business income definition. Modification of capital loss inclusion in the computation.</li> </ol>

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		<p>State filing and payment deadlines vary and are not always the same as the federal filing deadline. The IRS urges taxpayers to check with their state tax agencies for those details. More information is available at <a href="https://www.taxadmin.org/state-tax-agencies">https://www.taxadmin.org/state-tax-agencies</a>.”</p> <p>(3/18/20) Treasury <a href="#">Press Release</a>:</p> <p>“Following President Donald J. Trump’s emergency declaration pursuant to the Stafford Act, the U.S. Treasury Department and Internal Revenue Service (IRS) today <b>issued guidance allowing all individual and other non-corporate tax filers to defer up to \$1 million of federal income tax (including self-employment tax) payments due on April 15, 2020, until July 15, 2020, without penalties or interest. The guidance also allows corporate taxpayers a similar deferment of up to \$10 million of federal income tax payments that would be due on April 15, 2020, until July 15, 2020, without penalties or interest. This guidance does not change the April 15 filing deadline.</b></p> <p>“Americans should file their tax returns by April 15 because many will receive a refund. Those filing will be able to take advantage of their refunds sooner,” said Treasury Secretary Steven T. Mnuchin. <b>“This deferment allows those who owe a payment to the IRS to defer the payment until July 15 without interest or penalties.</b> Treasury and IRS are ensuring that hardworking Americans and businesses have additional liquidity for the next several months.”</p> <p>Today’s guidance will result in about \$300 billion of additional liquidity in the economy in the near term. <b>Treasury and IRS will issue additional guidance as needed and continue working with Congress, on a bipartisan basis, on legislation to provide further relief to the American people.”</b></p> <p>(3/17/20) Treasury Secretary Steven Mnuchin said that taxpayers can delay paying their income taxes on as much as \$1 million in taxes owed for up to 90 days (4/15 deadlines extended to 7/15). The reprieve on that amount would cover many pass-through entities and small businesses, he said. Corporate filers would get the same length of time to pay amounts due on up to \$10 million in taxes owed, Mnuchin said. The IRS, using authority under President Trump’s national-emergency declaration, will waive interest and penalties as</p>	<p>9. 2205: AMT credit modified</p> <p>10. 2206: 163(j) special rules for 2019 and 2020, increasing ATI percentage from 30% to 50%. 2019 income may be used in place of 2020 for the computation</p> <p>11. 2207: QIP fix for bonus depreciation</p> <p>12. 2208: Section 965(h) overpayments not to apply against future 965(h) payments, but instead apply to estimated taxes (by election).</p> <p>13. 2209: Restoration of limitation on downward attribution of stock ownership</p> <p>14. 3201: suspension of aviation excise taxes until 2021.</p> <p>15. 4402: Expansion of items that can be reimbursed out of HSA, Archer MSA, HRAs to include menstrual care products.</p> <p>16. 4403: Direct primary car service arrangements not treated as health plan. (Fixed periodic fee) Limited to \$150 per month (twice that if more than one individual)</p> <p>Senator Thune bill, <a href="#">S. 3535</a>, Tax Filing Relief for America Act, to change the April 15 filing deadline to July 15, 2020, introduced on 3/19/20. The bipartisan legislation was introduced by Sen.. John Thune, R-S.D., Steve Daines, R-Mont., and Angus King, I-Maine, and is co-sponsored by Sen. Richard Burr, R-N.C., and Chris Van Hollen, D-Md. AICPA <a href="#">supports</a> this bill.</p> <p>House Ways and Means Chairman Neal <a href="#">letter</a> to Treasury on need to change April 15 filing deadline. (3/19/20)</p> <p>Rep. Josh Gottheimer, D-N.J., and Rep. Paul Mitchell, R-Mich., sent a <a href="#">letter</a> to the IRS on March 13 asking that the federal deadline be extended to June 15. (3/13/20)</p> <p>A third House coronavirus response package that is being developed will include making sure sick workers can access longer term leave, increasing the scope of allowable uses of family and medical leave, Pelosi said in a statement today. The package will also work to expand refundable tax credits for self-employed workers, make sure actions taken by the Trump administration balances workforce needs, and paid leave for first responders and health-care workers, Pelosi said in the statement 3/17/20.</p>

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		<p>well. During that three-month deferral period, taxpayers won't be subject to interest and penalties, he said.</p> <p>The delay pushes the due date for payment of 2019 taxes from April 15 to July 15. (No delay in filing. Filing of 2019 individual and corporate returns or extensions still due 4/15). The delay is available to people who owe \$1 million or less and corporations that owe \$10 million or less. (3/17/20)</p> <p>(3/18/20) <b>IRS will step back on a variety of enforcement actions</b> because of the spreading virus. (<a href="#">BloombergTax</a>, 3/17/20)</p> <p><b>“The IRS will stop some enforcement actions, including certain levies and collection notices, until further notice in response to the Covid-19 outbreak,</b> according to an alert sent to employees Tuesday.</p> <p><b>Effective immediately, the IRS’s automated collection system will stop all levies and notices,</b> according to the alert, which was seen by Bloomberg Tax. The only exception is LP68 Notices, which notify taxpayers a levy has been released and that they no longer need to turn over money or property to pay back taxes.</p> <ul style="list-style-type: none"> <li>• The IRS didn't return a request for comment.</li> <li>• The IRS uses the automated collection system to send notices demanding payment from delinquent taxpayers and to take collection actions, including levying wages and bank account funds and filing federal tax liens.</li> <li>• Easing enforcement action is the latest example of steps the agency is taking to address the virus pandemic. The IRS has also expanded its employees' ability to work remotely, and the Treasury Department has announced it will allow taxpayers to defer tax payments with no penalties or interest.” (<a href="#">Bloomberg Tax</a>, 3/17/20)</li> </ul> <p><a href="#">IR-2020-54</a> and <a href="#">Notice 2020-15</a> - High-deductible health plans (HDHPs) can cover coronavirus costs (including testing and treatment). The notice applies only to HSA-eligible HDHPs. “An individual with an HDHP that covers these costs may continue to contribute to a health savings account (HSA). As stated in <a href="#">Notice 2020-15</a>, health plans that otherwise qualify as HDHPs will not lose that status merely because they cover the cost of testing or treatment of COVID-19 before plan deductibles have been met. As in the past, any vaccination costs</p>	<p>Separately, Schumer unveiled a new virus funding package of at least \$750 billion for Americans affected by the outbreak. The legislation would include \$400 billion in emergency appropriations to aid seniors, public housing, and schools and children.</p> <p>Senate Finance Committee member Steve Daines, R-Mont., in a March 17 <a href="#">release</a> outlined a coronavirus relief plan that would include a tax relief payment worth 7.65 percent of six months of salary, \$1,000 for all first responders and healthcare professionals, and a suspension of small business administration loans for three months.</p> <p>The administration is also weighing a proposal to allow homeowners whose income was cut by the coronavirus to delay mortgage payments. Still to be decided is a mechanism for borrowers to catch up. The federal government also will have to determine how to advance money to mortgage servicers so investors in mortgage-backed securities can get their guaranteed payments.</p> <p>“The Trump administration is discussing a plan that could amount to as much as \$1.2 trillion, including direct payments of \$1,000 or more to all Americans within two weeks.”</p> <p>The U.S. Tax Court <a href="#">announced</a> it would reschedule hearings or trials as needed, and urged individuals not to come into the building if they felt sick.</p> <p><b>2019 Canadian Individual Income Tax Returns (Form T1) originally due April 30, 2020, now due June 1, 2020.</b> See <a href="#">additional info</a> on tax payment deferral.</p> <p><a href="#">CDC Coronavirus page</a></p> <p><a href="#">CDC implementation of mitigation strategies for communities with local COVID-19 transmission</a></p> <p><a href="#">Bloomberg tax coronavirus updates</a></p> <p><a href="#">Conditional coronavirus relief provided by SEC</a></p> <p><a href="#">Global coronavirus map, which is updated daily.</a></p>

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		continue to count as preventive care and can be paid for by an HDHP.”	
<b>AICPA resources</b>	<p><a href="#">AICPA Coronavirus Resource Center, AICPA State Tax Filing Guidance on Coronavirus,</a></p> <p><a href="#">AICPA Supports Sen. John Thune Tax Filing Relief Legislation, Tax Relief for America Act</a> (3/19/20)</p> <p><a href="#">AICPA Press Release on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions:</a> (3/18/20)</p> <p><a href="#">AICPA Press Release on Needed Immediate Filing Relief Guidance</a> (3/13/20)</p> <p><a href="#">AICPA release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners?</a> (3/13/2)</p> <p><a href="#">AICPA calls for individual and business tax filing relief amid Coronavirus pandemic</a> (3/11/20),</p> <p><a href="#">AICPA Prepare Your Clients and Protect Your</a></p>		<p>(3/19/20) <a href="#">AICPA Supports Sen. John Thune Tax Filing Relief Legislation, Tax Relief for America Act</a></p> <p>“The American Institute of CPAs’ (AICPA) Edward Karl, CPA, Vice President of Tax Policy and Advocacy, made the following statement in support of <a href="#">S.3535</a> – the <i>Tax Filing Relief for America Act</i>, introduced by Senator John Thune (R-SD), and is urging Congressional leadership to do the same:</p> <p>“The AICPA is grateful to Senator Thune for his leadership on this critical issue and we support his efforts to provide Americans with much-needed tax filing relief in the midst of this national emergency. Now is the time to support individuals and businesses. Let’s not burden taxpayers and tax preparers with the need to file a form while they are confronting coronavirus-related challenges.”</p> <p>Karl added, “No income tax or other returns should be due before July 15, 2020. Tasks that are required of taxpayers, including contributing to retirement plans and making elections, and those of tax preparers and taxpayers, such as determining taxable income and tax liability for a valid extension, should not be required prior to July 15, 2020. We do hope that taxpayers and their advisers are able to complete as many returns as possible during the normal time frames. However, offering taxpayers only relief for federal income tax payments but not for the filing of any tax or information returns is not sufficient nor does it recognize the burdens our citizens are facing across the country. More must be done immediately. This is why the AICPA supports Senator Thune’s legislation that will help millions of individuals and businesses, and the CPAs who advise them.”</p> <p>Yesterday, AICPA President and CEO, Barry Melancon, CPA, <a href="#">strongly called</a> for the Department of the Treasury to implement tax filing relief, saying, “The AICPA understands the need for economic stimulus and, if possible, those who can file and get refunds should do so now. However, it is impossible for every taxpayer and their tax adviser to prepare returns in this</p>

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	<p data-bbox="289 172 558 228"><a href="#">Practice AICPA Insights Blog</a> (3/17/20)</p> <p data-bbox="289 261 541 318"><a href="#">AICPA Disaster Relief Tax Advocacy Page</a></p> <p data-bbox="289 350 531 407"><a href="#">AICPA Casualty Loss Resources and Guide</a></p>		<p data-bbox="1304 172 1940 253">environment...Treasury must act immediately by extending the April 15<sup>th</sup> filing deadline and providing more clarity on the details of recent relief actions.”</p> <p data-bbox="1304 293 1940 375">The AICPA continues to encourage its members to refer to the following resources that can help them manage clients’ needs and their business at this time:</p> <p data-bbox="1304 415 1940 529">On March 11, the AICPA called for the Treasury Department and the IRS to provide relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the coronavirus (<a href="#">press release</a>).</p> <p data-bbox="1304 570 1940 683">The IRS has provided more information on what a national emergency may mean for taxpayers and tax practitioners: <a href="#">IRS Resource Guide on Disaster Assistance and Emergency Relief Program</a>.</p> <p data-bbox="1304 724 1940 837">U.S. states are providing tax filing relief for individuals and businesses. The AICPA has compiled the latest developments on state tax filings related to coronavirus (<a href="#">more here</a>)</p> <p data-bbox="1304 878 1940 959">CPAs’ clients may need assistance with their tax returns and business affairs during this filing season’s uncertainty. <a href="#">Access</a> AICPA guidance and tools.</p> <p data-bbox="1304 1000 1940 1049">Casualty loss and disaster relief resources are also available (<a href="#">more here</a>).</p> <p data-bbox="1304 1089 1940 1170">(3/18/20) <a href="#">AICPA Press Release on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions</a>:</p> <p data-bbox="1304 1211 1940 1325">“The American Institute of CPAs’ (AICPA) president and CEO, Barry Melancon, CPA, made the following statement in response to the Treasury’s recent statement on tax payment relief:</p> <p data-bbox="1304 1365 1940 1503">“On Monday, we learned that the administration is allowing certain taxpayers to delay tax payments for 90 days and is providing interest and penalty relief, and today it released its formal notice. Unfortunately, this important payment relief does not apply to the filing of tax returns.</p>

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

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

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



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

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			<p>of this fast-moving emergency situation,” said Edward Karl, AICPA Vice President of Taxation. “We continue to closely monitor the Coronavirus pandemic and thank the Treasury Department and IRS for their commitment to the welfare of all taxpayers.””</p>
<p><b>Other State Tax Filing Resources</b></p>	<p><a href="#">COST COVID-19 state guidance chart</a></p> <p><a href="#">NCSL Coronavirus state resources</a></p> <p><a href="#">State legislative responses to COVID-19</a></p> <p><a href="#">Forbes article on states’ extensions</a></p> <p><a href="#">Bloomberg tax coronavirus updates</a></p> <p><a href="#">All States’ Departments of Revenues</a></p> <p><a href="#">FTA links to all state tax agencies</a> and <a href="#">state individual deadlines</a></p>	<p>Colorado, Connecticut, Indiana, Michigan, Ohio officials <a href="#">said</a> they would mirror IRS guidance as it is updated amid the pandemic.</p>	<p>Nevada and Pennsylvania Departments of Revenue are fully closed. (per FTA)</p> <p><a href="#">Multistate Associates Coronavirus Page</a> and <a href="#">chart on state developments</a></p> <p><a href="#">All States’ Departments of Revenues</a></p> <p><a href="#">FTA links to all state tax agencies</a></p> <p><a href="#">State governments’ websites</a> (including taxation)</p> <p><a href="#">State legislative responses to COVID-19</a></p> <p><a href="#">States’ EITC summary</a> (3/25/19)</p> <p>Some state legislatures have postponed sessions or will end them early to mitigate the spread of the virus. As of March 14, legislatures including: Colorado, Connecticut, Delaware, Georgia, Illinois, Kentucky, Maine, Nebraska, New Hampshire, Rhode Island, and Vermont had postponed their legislative sessions, according to the National Conference of State Legislatures.</p> <p><b>National Center for State Courts:</b></p> <p><a href="#">How State Courts Are Responding to Coronavirus</a></p> <p><a href="#">Coronavirus: What You Need to Know</a></p> <p><b>Health</b></p> <p><a href="#">State Action on Coronavirus (COVID-19)</a></p> <p><a href="#">Paid Sick Leave</a></p> <p>NCSL Blog: <a href="#">Coronavirus, A Federal and State Rundown</a></p> <p><a href="#">State Quarantine and Isolation Statutes</a></p> <p><b>Federal Actions</b></p> <p>NCSL Blog: <a href="#">Congress Appropriates at Least \$1.05 Billion</a></p>

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			<p><a href="#">to States, Territories, Tribes to Combat COVID-19</a></p> <p><a href="#">NCSL Issues Statement on Coronavirus Funding Bill</a></p> <p><b>Continuity of Government</b></p> <p><a href="#">Coronavirus and State Legislatures in the News</a></p> <p><a href="#">Continuity of Legislature During Emergency</a></p> <p>NCSL Blog: <a href="#">Dust Off Your IT Pandemic Plans</a></p> <p><a href="#">Open Floor Sessions</a></p> <p><a href="#">Continuity of Government in Constitutions</a></p> <p><a href="#">Emergency Interim Succession Acts</a></p> <p><b>Fiscal Response</b></p> <p>NCSL Blog: <a href="#">Lawmakers Sprint to Fund Coronavirus Efforts</a></p> <p><a href="#">State Fiscal Responses to Coronavirus (COVID-19)</a></p> <p><b>Public Education Response</b></p> <p><a href="#">Public Education Response to Coronavirus (COVID-19)</a></p> <p><b>Elections Response</b></p> <p><a href="#">State Action on COVID-19 and Elections</a></p> <p><a href="#">Election Emergencies</a></p>