

COVID-19: Updated State and Local Tax Due Date Relief Developments

Overview

In response to the Novel Coronavirus (COVID-19) pandemic, state and local governments are employing various strategies to propose due date relief to businesses and individuals through tax guidance and legislation. This alert discusses due date relief provisions of:

- Internal Revenue Service (IRS) Notices 2020-18¹ and 2020-23²; and
- Various State and Local Responses.

IRS Notices 2020-18 and 2020-23

On March 20, 2020, the Department of the Treasury and the IRS issued Notice 2020-18 to provide relief from the April 15 tax deadline to affected taxpayers by automatically extending due dates for income tax returns and payments (including payments of tax on self-employment income and estimated income tax payments) to July 15, 2020. Pursuant to Notice 2020-18, an "Affected Taxpayer" is any person (which includes an individual, a trust, estate, partnership, association, company or corporation, as provided in Section 7701(a)(1) of the Internal Revenue Code) with a Federal income tax payment or Federal income tax return due April 15, 2020.

On April 9, 2020, the Treasury Department and the IRS issued Notice 2020-23, which further amplifies the relief provided in Notice 2020-18 by providing additional relief to taxpayers affected by the COVID-19 pandemic. As a result, the federal due date extensions now generally apply to all taxpayers with filing and payment deadlines between April 1 and July 15, 2020. Notice 2020-23 relief is extremely broad applying to almost all time-sensitive actions that would otherwise have to be taken between April 1 and July 15. In addition, Notice 2020-23 postpones due dates with respect to certain government acts.

State and Local Responses

States are responding to the ongoing COVID-19 developments in somewhat differing ways.

Most states have conformed to IRS Notice 2020-18 and moved their filing and payment deadline(s) to July 15. Some states, however, have not provided any guidance or only conform for certain types of taxpayers. A few states have provided guidance for fiscal year filers and for estimated payments. A handful of states have granted due date relief but moved the filing and payment deadline(s) to a date other than July 15. Florida has not provided any due date or payment relief to any taxpayers at this time. New York City has not provided any specific due date or payment relief, but it has indicated that taxpayers may request penalty waivers. Minnesota and Montana are only providing relief to individuals. Massachusetts has provided due date relief to individuals but not to corporations; however, the state has said it will waive penalties for late filed corporate excise tax returns and payments due on April 15, 2020. Arkansas has provided relief to individuals and certain pass-through businesses but not corporations. New Hampshire has provided relief for certain qualifying taxpayers. Virginia has extended the due date for payments but not returns. Most of these states issued their guidance prior to the

¹ Notice 2020-18 is available [here](#). This supersedes IRS Notice 2020-17, issued on March 18, 2020, available [here](#). Notice 2020-18 restates and expands upon the relief provided in Notice 2020-17.

² Notice 2020-23 is available [here](#).

External Multistate Tax Alert

issuance of IRS Notice 2020-18. A few states have responded to Notice 2020-23, but it remains to be seen whether more states may further revise their payment and due date relief guidance.

Many jurisdictions have responded to COVID-19 by providing relief beyond the income tax. These states have provided a wide range of relief measures for certain indirect taxes including the sales and use tax as well as a variety of other taxes. The relief granted outside the income tax due date context cannot easily be categorized.

Below is a state-by-state summary of the COVID-19 relief issued to date.³ All updates made since the previous issuance of this alert on April 6, 2020, are highlighted.

Jurisdiction	Tax Type	State and Local Guidance
Alabama	Income Tax	<p>The due date for payments and returns of an Individual Income Tax or Corporate Income Tax, a Financial Institution Excise Tax (FIET), or a Business Privilege Tax (BPT) due on or after April 1 and before July 15, 2020 are automatically extended to July 15, 2020. This extends to any individual, association, estate, trust, partnership, corporation, or other entity of any kind, as provided in Code of Alabama Section 40-1-1(8).</p> <p>The relief provided is available solely with respect to payments due on or after April 1, 2020 and before July 15, 2020, for Income Tax (including payments of tax on self-employment income) for an Affected Taxpayer's 2019 taxable year, for estimated State Income Tax for an Affected Taxpayer's 2020 taxable year, for FIET for an Affected Taxpayer's 2019 taxable year, and for BPT for an Affected Taxpayer's 2019 Form Year, and with respect to returns due by an Affected Taxpayer on or after April 1, 2020 and before July 15, 2020, for State Income Tax, FIET, and BPT.</p>
Alabama	Indirect Tax	<p>Small businesses still need to file their monthly state sale tax returns for February, March and April 2020 on time, but can defer their tax payments until June 1, 2020. The eligible small retail businesses are those whose monthly retail sales during the previous calendar year averaged \$62,500 or less.</p> <p>Businesses engaging in NAICS Sector 72 business activities (restaurants) still need to file their monthly sales tax returns for February, March and April 2020 on time, but can defer their tax payments until June 1, 2020. In addition, late payment penalties are waived for sales tax liabilities through June 1, 2020.</p> <p>Small businesses still need to file their monthly transient occupancy tax return for February, March and April 2020 on time, but can defer tax payments until June 1, 2020. Late payment penalties are also waived through June 1, 2020. The return filing deadline for these taxes has not been extended.</p>

³ The following is current through April 14, 2020.

		<p>Extended the payment due date for property taxes on motor vehicles to May 15, 2020. Additionally, penalties will not be charged until May 18, 2020.</p>
Alaska	Various	<p>Extended the due date for filing a tax return, including an amended return or an information return or report, or to make a payment for a tax, fee, or other charge to July 15, 2020. Penalty or interest will not be assessed if the taxpayer complies with the filing and payment requirements on or before July 15, 2020.</p> <p>This extension will apply to all returns (includes amended and information returns), reports, and payments pursuant to Alaska Statutes Title 43 (except oil and gas property and production taxes) and other tax types administered by the Tax Division and Charitable Gaming due between March 31, 2020 and July 14, 2020. Because the tax deadlines are extended, penalty or interest will not be assessed if returns and payments are received for the affected periods on or before July 15, 2020.</p> <p>Extended the payment deadline of any corporate income tax and estimated payments otherwise due on or after April 15 and before July 15 to July 15, 2020. The time to file a return otherwise due on or after April 15 and before July 15 is extended to August 14, 2020.</p>
Arizona	Income Tax	<p>The Department of Revenue extended the deadline for filing and paying income taxes from April 15 to July 15, 2020. However, the due date for 2020 estimated payments due on April 15, 2020 remains the same. taxpayers filing state tax returns or submitting payments after the previous April 15 deadline will not be assessed late filing or late payment penalties. This includes individual, corporate and fiduciary tax returns.</p> <p>Taxpayers anticipating that they will need more time beyond the new July 15 deadline to file state income taxes should consider filing for an extension by submitting Arizona Form 204 by July 15. Taxpayers do not need to submit Arizona Form 204 if they have already received a federal extension from the IRS.</p>
Arkansas	Income Tax	<p>The Department of Finance and Administration automatically extended the filing and payment due dates from April 15 to July 15, 2020, for filing returns and paying 2019 income tax for individuals, subchapter S corporations, fiduciaries and estates, partnerships, and composite returns. Penalties and interest are waived if the returns are filed and the payments are made by July 15, 2020. This extension does not apply to 2020 estimated individual income tax payments due on April 15 or June 15.</p> <p>The filing and payment deadlines are also not extended for 2019 Corporation Income Tax, due April 15, 2020; 2020 Estimated Tax Payment, due April 15, 2020; and 2020 Estimated Tax Payment, due June 15, 2020.</p>
California	Income Tax	<p>The Franchise Tax Board postponed the filing and payment deadlines to July 15, 2020 for all individuals and business entities if the deadline falls within the postponement period of March 12, 2020 through July 15, 2020. This July 15 extension generally applies to 2019 calendar and fiscal-year tax returns,</p>

		<p>2020 quarter 1 and quarter 2 estimate payments, 2020 LLC taxes and fees, and 2020 non-wage withholding payments.</p> <p>Furthermore, the Franchise Tax Board released frequently asked questions (“FAQs”). The FTB’s FAQs provide that a 2019 estimate payment for a fiscal year filer that is due during the postponement period will be considered timely if made by July 15, 2020.</p> <p>The FAQs also clarify that if a taxpayer’s original due date to file precedes the first day of the March 12, 2020 postponement period but the extended due date falls within the postponement period of March 12 to July 15, 2020, the filing will be considered timely if the return is filed by July 15, 2020. However, if the taxpayer did not timely pay the tax by the original due date that preceded March 12, 2020, they will be subject to applicable penalties and interest that accrue during the postponement period.</p> <p>Please see the FTB’s FAQs and related guidance for additional details.</p>
<p>California</p>	<p>Indirect Tax</p>	<p>The California Department of Tax and Fee Administration (CDTFA) automatically extended the filing and payment due date for first quarter sales and use tax returns to July 31, 2020 for small businesses, <i>i.e.</i>, those filing a return for less than \$1 million in tax. The same provisions apply to the other tax and fee programs administered by CDTFA. This expands on the relief previously granted to small businesses, giving them an extra 90 days to file and pay any business taxes and fees administered by CDTFA without incurring any penalties or interest.</p> <p>In addition, the Governor announced that small businesses will be granted a one-year sales tax reprieve. They will be able to treat up to \$50,000 in sales tax collections as a loan and may take one year to pay it to the state. Businesses must file their returns to be eligible for the delay. Once they have filed, they can enter into payment plans that spread the tax liability over 12 months, interest free.</p> <p>The Executive Order also provides business taxpayers with additional time to file claims for refund and appeals to the Office of Tax Appeals. Taxpayers looking to make refund claims with CDTFA during this period will have an additional 60 days to file. Similarly, taxpayers seeking an appeal of a CDTFA tax determination to the Office of Tax Appeals will have 60 additional days to file the appropriate request.</p>
<p>California – San Francisco</p>	<p>Indirect Tax</p>	<p>The Mayor has announced that, for small businesses, the next round of quarterly businesses taxes can be deferred. Businesses are generally required to pre-pay their first quarter business taxes for the 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.</p>

<p>Colorado</p>	<p>Income Tax</p>	<p>The deadline for paying income taxes was extended from April 15 to July 15, 2020. Interest from the due date of the payment until July 15, 2020 is waived. All returns due April 15, 2020 were granted an automatic extension to file until October 15, 2020.</p> <p>In addition, the deadline for 2020 estimated payments has been extended to July 15, 2020. The penalties for estimated payments are also waived.</p> <p>This extension and these waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay.</p> <p>Taxpayers wishing to cancel their currently scheduled direct debit payments in order to take advantage of the deadline extension can do so by emailing the Colorado Department of Revenue by April 9, 2020.</p> <p>Colorado issued Emergency Regulations stating that fiscal year taxpayers with returns due April 15th are extended to July 15th.</p>
<p>Colorado</p>	<p>Indirect Tax</p>	<p>Pursuant to an executive order, retailers that are required to file a sales tax return and remit by April 20 may do so by May 20, 2020, penalty and interest free. However, a retailer that takes advantage of this extension will not be permitted to retain the vendor fees, which are a percentage of the sales tax collected that a retailer is otherwise allowed to retain in order to cover the expenses incurred by collecting and remitting state sales tax.</p>
<p>Colorado – Denver</p>	<p>Indirect Tax</p>	<p>The Department of Finance will waive the 15% penalty for late payment of February and March sales, use and occupational privilege taxes due March 20 and April 20, 2020. The return must be filed and funds remitted within 30 days of the due date. The Department will evaluate the extension of the waiver on a month-by-month basis.</p>
<p>Connecticut</p>	<p>Income Tax</p>	<p>The following tax returns and payments (including estimates) were extended to July 15, 2020: individual income tax (and only first and second quarter estimates), trust & estate tax (for returns and estimates due between April 1 and July 15, 2020), pass-through entity (for returns and estimates due between March 15 and July 15, 2020), corporation tax (for returns and estimates due between March 15 and July 15, 2020) and unrelated business income tax (for returns and estimates due between March 15 and July 15, 2020). Estate tax and gift tax returns and payments were also extended (for returns and estimates due between April 1 and July 15, 2020).</p>
<p>Connecticut</p>	<p>Indirect Tax</p>	<p>The Department of Revenue Services granted an automatic extension to file and pay sales tax and room occupancy tax for small business taxpayers, i.e., those with \$150,000 or less in tax liability during a calendar year look back period of January 1, 2019, through December 31, 2019. A taxpayer that collects both</p>

		<p>sales tax and room occupancy tax must evaluate each tax separately to determine eligibility for relief.</p> <p>For monthly filers, returns and payments due March 31, 2020, and April 30, 2020, are extended to May 31, 2020. For quarterly filers, returns and payments due April 30, 2020, are extended to May 31, 2020.</p> <p>In addition, the Governor’s Executive Order states that between March 10 and July 1, 2020, municipalities participating in the Deferment Program shall offer to eligible taxpayers, businesses, non-profits, and residents a deferment by ninety days of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric rates, charges or assessments for such tax, rate, charge, or assessment from the time that it became due and payable. Eligible taxpayers, businesses, non-profits, and residents are those that attest to or document significant economic impact by COVID-19, and/ or those that document they are providing relief to those significantly affected by the COVID-19 pandemic. The Secretary of the Office of Policy and Management shall issue guidance as to which taxpayers, businesses, non-profits, and residents shall be considered eligible for the Deferment Program, but participating municipalities may extend eligibility for the deferment program to other categories of taxpayers, businesses, non-profits, and residents.</p>
Delaware	Income Tax	<p>Extended the filing due date for personal income tax returns due April 30 to July 15, 2020. Estimated personal income tax payments and fiduciary income tax returns due April 30 are also extended to July 15, 2020. Second quarter personal income tax payments remain due on June 15, 2020. Corporate tentative and corporate final returns are now due July 15, 2020.</p> <p>Penalties and interest on underpayments will be calculated from July 15, 2020, even if a taxpayer requests an additional extension of time to file. Relief does not apply to 2020 estimated payments.</p>
District of Columbia	Income Tax	<p>The deadline to file and pay 2019 District of Columbia income tax returns was extended from April 15 to July 15, 2020 for individual, fiduciary, partnership, and corporate tax returns. Relief does not apply to 2020 estimated payments. The first quarter payments are due April 15, 2020, and the second quarter payments are due June 15, 2020.</p> <p>On April 9, the District of Columbia automatically extended the deadline to file and pay all income, partnership and franchise tax returns until July 15, 2020. This extension applies to all D-20, D-30, D-40, D-41, D-40B, and D-65 tax filers, and includes combined return filers.</p>
District of Columbia	Indirect Tax	<p>A hotel or motel may pay its first half tax year 2020 real property tax installment through June 30, 2020, and payment made by this 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</p>

		<p>particular period. Further, a hotel or motel may not benefit from penalty and interest tax relief relating to sales and use taxes.</p> <p>Through the emergency legislation which expires June 15, 2020, the Chief Financial Officer may waive penalties and abate interest for failure to timely pay sales and use tax for periods ending on February 29, 2020 or March 31, 2020, provided that all taxes for such periods are paid in full on or before July 20, 2020. The waiver does not apply to hotels or motels that are permitted to defer property tax under another provision of the emergency legislation.</p>
Florida	Indirect Tax	<p>For sales and use tax and other related taxes collected in March, the due date to file and pay has been extended from April 20 to April 30, 2020 only for taxpayers adversely affected by COVID-19. Adversely affected taxpayer means the business: closed in compliance with a state or local government order and had no taxable sales transactions as a result; or experience sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or was established after March 2019; or is registered with the department to file quarterly. In addition, taxpayers unable to meet the March 20 due date will have penalties and interest waived if taxes are reported and remitted by March 31, 2020.</p> <p>The due date for property tax payment was extended from March 31 to April 15, 2020. In addition, the due date for property tax returns filings for railroad, railroad terminal, private car and freight line and equipment company property was extended from April 1 to April 15, 2020.</p>
Georgia	Income Tax	<p>Automatically extended the 2019 income tax filing and payment deadline to July 15, 2020, without penalties or interest. 2020 estimated income tax payments due on April 15, 2020 are also extended to July 15, 2020.</p>
Hawaii	Income Tax	<p>The Department of Tax automatically extended the due dates for 2019 income tax filing and payments due between April 20 and June 20 to July 20, 2020. The relief provided does not include estimated income tax payments for the 2020 taxable year.</p>
Idaho	Income Tax	<p>The Governor extended the income tax filing and payment deadlines from April 15 to June 15, 2020 for all taxpayers, including individuals, businesses and entities. Income Tax Estimated Payments due April 15 are also extended to June 15, 2020, and this includes fiscal-year tax filers. Idaho has released FAQs regarding the due date extension.</p>
Idaho	Indirect Tax	<p>Extended the application date for the Property Tax Reduction, Property Tax Deferral, and 100% Service-connected Disabled Veteran Benefit programs to June 15, 2020.</p>
Illinois	Income Tax	<p>Automatically extended the filing due date for all 2019 income tax returns from April 15, 2020, to July 15, 2020. This relief</p>

		<p>applies to all individual returns, trusts, and corporations. The due date for partnerships continues to be April 15, 2020.</p> <p>This does not apply to the first and second installments of estimated payments for 2020 taxes that are due April 15 and June 15, respectively. As a result, a significant number of taxpayers will not be able to accurately calculate and pay their 2020 Illinois estimated income tax. Since taxpayers may not know their prior year's tax liability if they do not file by the original due date, the Department is providing for an additional option upon which taxpayers can base their 2020 estimated tax payments, which is either: 100 percent of their estimated liability for the year 2020, or 100 percent of their actual liability for year 2019 or 2018.</p> <p>If taxpayers timely pay in four equal installments, the lesser of 90 percent of their liability for the year 2020 or 100 percent of their liability for the years 2019 or 2018, they can avoid estimated late payment penalties.</p>
Illinois	Indirect Tax	<p>The Board of Appeals at the Department of Revenue has issued an order automatically extending the E-number expiration date by 90 days for impacted organizations and individuals, specifically for certificate holders whose certificates expired within 60 days before and after the date of the Governor's "Stay At Home" Order issued March 21, 2020.</p> <p>The Department of Revenue is automatically waiving penalties and interest that would have been imposed on late sales tax payments from qualified taxpayers (with sales tax of less than \$75,000 in calendar year 2019). However, qualified taxpayers must still file their sales tax returns even if they are unable to make a payment. Any taxpayers taking advantage of this relief will be required to pay their sales tax liabilities due in March, April and May in four installments starting on May 20 and extending through August 20.</p>
Illinois – Chicago	Various	<p>The due dates for the following tax payments were extended until April 30, 2020: Bottled Water tax; Checkout Bag tax; Amusement tax; Hotel Accommodation tax; Restaurant tax; and Parking tax. All business fine collections as well as license renewal and late fees for Chicago's businesses were temporarily deferred until April 30, 2020.</p> <p>Estates with returns and payments due between March 16, 2020 and April 15, 2020 will receive a 30-day extension for filing and payment. An extension of time to pay does not waive or abate statutory interest.</p>
Indiana	Income Tax	<p>Individual tax returns and payments, along with estimated payments originally due by April 15, 2020, are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40.</p> <p>Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20 are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now due on August 17, 2020. Returns included are the IT-</p>

		20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q.
Indiana	Indirect Tax	<p>Penalties will be waived for 60 days for property tax paid after May 11, 2020. This waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers.</p> <p>Manufacturers making donations of medicine, medical supplies or other eligible items to fight the COVID-19 pandemic in Indiana will not incur a use tax obligation for those donations; and Groups or organizations making donations of medicine, medical supplies or other goods will not incur a use tax obligation for those donations if sales tax was not paid when receiving the item.</p>
Iowa	Income/Franchise Tax	<p>Filing and payment deadlines were extended for income and franchise taxes with a due date between March 19 and July 31, 2020 to July 31, 2020. Specifically, this includes individual income tax returns, composite returns, fiduciary returns, corporate income tax returns, franchise tax return for financial institutions, partnership return, S corporation return, and credit union moneys and credits tax confidential report.</p> <p>The tax returns listed above and any tax due associated with those returns if the due date is on or after March 19 but before July 31 of this year. The extension does not apply to estimated tax payments.</p> <p>For any withholding tax filings due during the period of March 20 through April 30, 2020, the tax deferral provides an additional 60 days from the original due date to file returns and remit payments. Penalties will be waived. Interest is waived for 60 days from the date on which the tax return was due.</p>
Iowa	Indirect Tax	<p>For any sales tax filings due during the period of March 20 through April 30, 2020, the tax deferral provides an additional 60 days from the original due date to file returns and remit payments. Penalties will be waived. Interest is waived for 60 days from the date on which the tax return was due.</p> <p>The Governor also suspended interest and penalties for late property tax payments, as well as late alcoholic beverage tax payments, effective until the end of the emergency proclamation, currently set to expire April 16. Furthermore, first quarter unemployment insurance tax payments due April 30 were delayed till July 31, 2020.</p>
Kansas	Income Tax	<p>Extended filing and payment due date to July 15, 2020, and waived interest and penalties, for individual income tax, fiduciary income tax, corporate income tax and privilege tax for calendar year returns and fiscal filers with due dates between April 15, and July 15, 2020.</p> <p>For the Individual Income Tax, Corporate Income Tax, Privilege Tax, the Director of Taxation will waive any applicable penalty and interest for taxpayers whose first-quarter 2020 estimated</p>

		tax payments are made after April 15, 2020 but on or before July 15, 2020.
Kentucky	Income Tax	A bill was passed which states that the Department of Revenue shall adhere to any declarations or changes in tax filing and payment requirements provided by the U.S. Treasury Department or the Internal Revenue Service and provide the same to taxpayers for comparable tax filing and payment requirements under Kentucky law, including an extension of time to file a return or report and an extension of time to pay any tax due with that return or report, without the imposition of penalty and interest.
Kentucky – Louisville	Income Tax	<p>Extended due dates for 2019 Louisville Metro Revenue Commission (LMRC) Occupational License Tax Return or Extension Request filing due date from April 15, 2020 to July 15, 2020. This change will be extended to all taxpayers for fiscal years ending December 31, 2019 – February 29, 2020. Additionally, LMRC has shifted the April 15, 2020 quarterly deposit deadline to May 15, 2020 for entities required to file a quarterly estimated payment. All other LMRC deadlines will remain in place.</p> <p>Various deadlines for filing quarterly net profits license tax deposits, occupational license tax return and extension requests are listed at the Revenue Commission’s website.</p> <p>Filing deadlines for the December 31, 2019, January 31, 2020 and February 28, 2020 returns extended by July 15, 2020 remain October 15, 2020, November 15, 2020 and December 15, 2020, respectively.</p>
Louisiana	Income/Franchise Tax	Filing and payment deadlines for returns due on April 15 and May 15, 2020 were extended to July 15, 2020 for income and franchise tax for partnerships, individuals, fiduciaries and corporations. The Department will also waive penalties and interest if the return and payment are received by the extended due date. For fiscal year filers with income tax or franchise tax returns and payments due date between March 1 and May 30, 2020, the return and payment due dates are automatically extended for sixty days from the original due date. Estimated payments are not covered by this relief. First and second quarterly declaration payments remain due on April 15 and June 15, respectively.
Louisiana	Indirect Tax	<p>The Department of Revenue provided an automatic extension for filing and payment of February 2020 sales tax returns to May 20, 2020 (otherwise due March 20). The Department will also waive delinquency penalties and compromise interest associated with delinquent sales tax remittances if the return and payment are received by the extended due date of May 20, 2020.</p> <p>Furthermore, excise tax returns for automobile rentals, beer and wine were extended from March 20 to May 20, 2020.</p>

Louisiana - New Orleans	Indirect Tax	The City of New Orleans announced that it is waiving fines, fees, interest and penalties on sales tax payments due to the City for 60 days.
Maine	Income Tax	Extended the due date to file 2019 returns and pay tax due April 15, 2020 to July 15, 2020; extension applies to individuals, corporations, and trust and estate returns. Relief applies to 2020 first quarter estimated payments. Any failure-to-pay penalties and interest will be abated for the period of April 16, 2020, through July 15, 2020.
Maine	Indirect Tax	<p>Sales tax and payroll payments will continue as normal.</p> <p>In addition, the annual current use taxation application deadline of April 1 is extended until the commitment date of the municipality or 30 days after the termination of the emergency, whichever occurs first. This includes the following programs: Open Space and Farmland tax; Tree Growth tax; and Working Waterfront tax.</p> <p>Also, the deadlines for filing exemption applications for the following have been temporarily extended from April 1 until the commitment date of the municipality or 30 days after the termination of the emergency, whichever occurs first: property tax exemption; Maine veteran property tax exemption; renewable energy equipment exemption; Maine resident homestead property tax; and business equipment tax exemption.</p>
Maryland	Income/Franchise Tax	Extended due dates for 2019 business and individual income tax filing and payments from April 15 to July 15, 2020. The relief applies to individual, corporate, pass through entity, and fiduciary taxpayers. No interest or penalties for late payments will be imposed if tax payments are made by July 15, 2020. Any withholding payments due for periods including February, March, April and May 2020 may be submitted by June 1, 2020, without incurring penalties or interest. Fiscal year filers with tax years ended January 1 through March 31, 2020 are also eligible for the July 15, 2020 payment extension. The due date for March 2020 quarterly estimated filing and payments is extended to July 15, 2020.
Maryland	Indirect Tax	<p>An extension has been granted until June 1, 2020 for certain business-related returns, including sales and use tax, admissions & amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee and bay restoration fee returns. The due date to file and pay sales and use tax returns for sales taking place in February, March and April 2020 was extended to June 1, 2020.</p> <p>The deadline to submit 2020 Annual Reports and Personal Property Tax Returns for businesses will be automatically extended to July 15, 2020.</p>
Massachusetts	Income Tax	All returns and payments for the 2019 calendar year otherwise due on April 15 are now due July 15, 2020. The July 15, 2020 due date applies to personal income tax, estate and trust income tax, and income tax due with a partnership composite return with

		<p>an April 15, 2020 due date. The first and second installments of estimated tax, due April 15 and June 15, 2020, will now be due July 15, 2020.</p> <p>The Commissioner will waive late-file and late-pay penalties for corporate excise (including financial institution and insurance premiums excise) returns and payments due on April 15, 2020, when filed and paid by July 15, 2020. By law, interest will still accrue on any amounts not paid by April 15, 2020. The waiver of penalties applies to corporate excise returns and payments with an original due date of April 15, 2020, including those of certain S corporations and non-profits that file on a fiscal-year basis and have tax returns and payments due April 15, 2020.</p>
Massachusetts	Indirect Tax	<p>With respect to sales by vendors (except marijuana retailers, marketplace facilitators or vendors selling motor vehicles) whose cumulative liability in the 12-month period ending February 29, 2020 is less than \$150,000, returns and payments that are due between March 20, 2020 and May 31, 2020 are now due June 20, 2020.</p> <p>Penalties for late filing and payment will be waived for returns and payments due during the period March 20 and May 31, 2020 for vendors with meal tax return and payment obligations (that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 62C.16.2(7)), and for operators and intermediaries with occupancy excise tax return and payment obligations (that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 64G.1.1(11)). To qualify, returns and payments must be filed and paid by June 20, 2020. Interest will continue to accrue. 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.</p> <p>Cities and towns were given the authority to extend property tax deadlines to June 1, 2020.</p>
Michigan	Income Tax	<p>The Governor issued an Executive Order to automatically extend the filing and payment due dates for 2019 individual and fiduciary income tax returns from April 15 to July 15, 2020. Corporate income tax returns due April 30 and related balances due are automatically extended to July 31, 2020. Payment of estimated income taxes that would otherwise be due on April 15 is also extended to July 31, 2020.</p>
Michigan	Indirect Tax	<p>Small businesses scheduled to make their monthly sales, use and withholding tax payments on March 20 can postpone filing and payment requirements until April 20. The state Treasury Department will waive all penalties and interest for 30 days. However, the waiver is not available for accelerated sales, use, or withholding tax filers. The Governor also issued an executive order extending the tax foreclosure deadline from March 31 to May 29 for properties with delinquent tax payments.</p>

<p>Michigan - Detroit</p>	<p>Income Tax</p>	<p>The Executive Order also extended the payment and filing of city income tax returns due April 15 to July 15, 2020, and those due April 30 are extended to July 31, 2020, including estimated city income tax extension payments otherwise due April 15 or April 30, 2020.</p>
<p>Minnesota</p>	<p>Income Tax</p>	<p>Extended filing and payment due date for 2019 individual income tax returns through July 15, 2020 without the assessment of penalties or interest. However, the Department of Revenue announced that individuals must make their first quarter estimated tax payment by April 15 for the payment to be considered timely. To avoid penalties, interest or additional tax charges, 2020 estimated tax payments may be calculated based on 90 percent of estimated liability for 2020; 100 percent of actual 2019 liability (110 percent for individuals with adjusted gross income over \$150,000); or 75 percent of 2018 liability.</p> <p>The due date has not changed for Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes. However, under state law, corporations receive an automatic extension to file their Minnesota return to the later of 7 months after the due date or the date of any federal extension to file; while S corporations, partnerships, and fiduciaries receive an automatic extension to file their state return to the date of any federal extension to file. The payment due date for these business returns has not changed. Taxpayers can request relief from late-filing or late-payment penalties and interest for reasonable cause, including emergency declarations by the president and governor due to COVID-19.</p>
<p>Minnesota</p>	<p>Indirect Tax</p>	<p>For businesses identified in Executive Order 20-04, the Department of Revenue will not assess penalties or interest for businesses with a monthly sales and use tax payment due March 20 or April 20. These businesses will have until May 20, 2020 to make that payment. However, they should still file their returns by the due dates. There is no grace period to make the Sales and Use Tax payment for April Sales and Use Tax; the payment and the return will remain due on May 20, 2020.</p> <p>In addition, a 30-day gambling tax payment grace period and a 60-day Minnesotacare tax filing extension for March 16, 2020 returns were granted.</p> <p>For property taxes, first half payments are due May 15, 2020. The department does not have authority to delay payments or abate (cancel or reduce) property taxes, which are collected by counties in Minnesota. For property taxes payable in 2020, a petitioner filing a real or personal property tax petition shall have until May 30, 2020, to file copies of the petition, with proof of service, in the office of the court administrator of the district court.</p>
<p>Mississippi</p>	<p>Income Tax</p>	<p>Extended the deadline for filing and paying the 2019 individual income tax and corporate income tax to May 15, 2020. The 2020 first quarter estimated tax payment is also extended until May 15, 2020. Withholding tax payments for April are extended until</p>

		May 15, 2020. Penalties and interest are waived if paid by May 15, 2020.
Mississippi	Indirect Tax	<p>The Commissioner has the authority, by statute, to extend all sales, use and local tax levies by only one month without requiring the imposition of interest. As of this time, the Department of Revenue has not extended the time to file returns; however, it is agreeing to delay the imposition of interest and penalty on any unpaid tax balance for the period covered by the presidentially declared national emergency. In addition, the Department will consider an extension of time to file and pay on a case-by-case basis. These requests should be directed to its customer service line.</p> <p>Property taxes are assessed and collected at the local government levels in Mississippi. The Department of Revenue does not have the authority to extend any of these deadlines.</p> <p>The Commissioner has extended the following deadlines: Homestead Application until May 1, 2020; Personal Property Renditions until May 1, 2020; Real and Personal Property Land Rolls upon request for 30 days (possibly till August 3, 2020); and Affordable Rental Housing (to provide an accurate statement of the actual net operating income to the county tax assessor) until April 15, 2020.</p>
Missouri	Income Tax	Extended the deadline for filing and payment from April 15 to July 15, 2020 for individual, C corporation and trust and estate income tax returns. The Department will waive penalties and interest for returns and payments sent by July 15, 2020. This relief for individuals and corporations will also include 2020 estimated payments that are due on April 15 and June 15, 2020.
Missouri – Kansas City	Income Tax	Extended the due date for filing and payment of Kansas City Earnings Tax to July 15, 2020.
Missouri – St. Louis	Income Tax	Extended the due date for filing and payment of St. Louis Earnings Tax to July 15, 2020.
Montana	Income Tax	The Department of Revenue extended the filing and payment due date to July 15, 2020 for individuals and will work with taxpayers on an individual basis to be lenient in waiving penalties and interest associated with late tax payments. 2020 estimated payments of personal income tax for the first quarter were extended to July 15, and second quarter payments are still due July 15.
Montana	Indirect Tax	The Department of Revenue’s Collections Bureau, upon request via phone, email or web message, is working with taxpayers impacted by COVID-19 to extend payment dates. Taxpayers are requested to contact the Department at least one week prior to their payment due dates.

<p>Nebraska</p>	<p>Various</p>	<p>The Governor announced that the deadlines will automatically be extended to July 15, 2020 for income tax and estimated filings and payments that were originally due on April 15, 2020.</p> <p>In addition, for Nebraskans affected by the COVID-19 pandemic in ways that impair their ability to comply with their state tax obligations for taxes administered by the Nebraska Department of Revenue, the Tax Commissioner may grant penalty or interest relief depending on individual circumstances. To request relief, taxpayers are asked to complete and mail a Request for Abatement of Penalty, Form 21, or Request for Abatement of Interest, Form 21A, with an explanation of how they were impacted.</p> <p>Excise tax payees still have the duty to file and pay the excise tax according to statute. However, the executive order will waive penalties for late payments.</p>
<p>New Hampshire</p>	<p>Income Tax</p>	<p>Relief applies only to calendar year Business Tax and Interest & Dividends (I&D) Tax taxpayers with April 15, 2020 due dates. Those whom are unable to pay an amount due on April 15, 2020 are eligible for relief from applicable interest and penalties. Relief applies to return or extension payments as well as quarterly estimated tax payments due on April 15, 2020, provided that the unpaid balance is paid by June 15, 2020.</p> <p>A taxpayer shall qualify for this additional payment relief as follows: Business Tax taxpayers whose tax year 2018 total tax liability was \$50,000 or less; and Interest & Dividends Tax taxpayers whose tax year 2018 total tax liability was \$10,000 or less.</p> <p>Under current law, if 2019 Business Profits Tax, Business Enterprise Tax, and I&D taxes were paid in full by April 15th, taxpayers are entitled to an automatic seven-month extension to file their return without incurring a failure to file penalty. Taxpayers who have paid at least the amount they owed for the 2018 tax year by April 15, 2020, will not be subject to any penalties or interest, so long as they file their returns and pay tax for 2019 in full within the automatic seven-month extension, by November 15, 2020.</p>
<p>New Jersey</p>	<p>Income Tax</p>	<p>Taxpayers required to file an annual or quarterly income or corporation business tax return on April 15 were granted an automatic extension of time to file and pay until July 15, 2020. Penalties and interest are waived. This includes individual gross income tax, fiduciary returns, composite non-resident returns, partnership and corporate business tax. It also includes 2020 first quarter estimated payments. Second quarter estimated tax payments remain due on their original due date.</p> <p>2019 Corporate Business taxpayers with accounting periods ending between July 31, 2019, and November 30, 2019, have been granted an automatic extension to file their tax returns by April 15, 2020. The taxpayer will not be charged late filing penalties if the return is filed by the April 15, 2020 extended due date. The extension applies only to the filing of the return and does not extend the time to make all required payments.</p>

		<p>An order was issued extending the statutory 90-day timeframe within which individuals or businesses may file a New Jersey Court or New Jersey County Boards of Taxation appeal, or an administrative protest with the Division of Taxation pursuant to the State Uniform Procedure Law (N.J.S.A. 54:49-18) until the later of May 1, 2020, or 30 days after a determination by the Governor that the State of Emergency declared under Executive Order No. 103 has ended.</p>
New Mexico	Income Tax	<p>Extended corporate and personal income tax returns and payments originally due between April 15 and July 15, 2020 to July 15, 2020.</p> <p>Extended withholding tax returns and payments due between March 25, 2020 and July 25, 2020 to July 25, 2020.</p> <p>Only penalties will be waived, and interest will be imposed from the original statutory date.</p>
New York	Income Tax	<p>New York State personal income tax and corporation tax return filings originally due on April 15 have been extended to July 15, 2020.</p> <p>This extension applies to returns for individuals, fiduciaries (estate and trusts), and corporations taxable under Tax Law Articles 9, 9-A and 33. In addition, the Commissioner is allowing taxpayers to defer all related tax payments due on April 15 to July 15, 2020, without penalties and interest.</p> <p>Taxpayers do not need to file any additional forms or call the Tax Department to request or apply for this relief. The returns due on April 15 will automatically be granted the filing and payment deadline extension and relief from penalties and interest.</p> <p>2019 returns due on April 15 and related payments of tax or installments of tax, including installments of estimated taxes for the 2020 tax year, will not be subject to any failure to file, failure to pay, late payment, or underpayment penalties, or interest if filed and paid by July 15, 2020.</p>
New York	Indirect Tax	<p>For quarterly and annual filers, penalties and interest will be abated for sales and use tax paid within sixty days of the March 20 due date. Taxpayers seeking penalty and interest abatements for COVID-related filing and payment delays may request relief by visiting the Department’s website. Sales Tax Vendors required to file returns on a monthly basis and participants in the Promptax program for sales and use tax or prepaid sales tax on fuel are not eligible for this relief.</p>
New York - New York City	Various	<p>Taxpayers may request (on a late-filed extension or return, or in a separate request) a waiver of penalties for Department of Finance-administered business and excise taxes due between March 16 and April 25, 2020. Interest is not waived.</p> <p>New York City Personal Income Tax is administered and collected by New York State. The Governor has extended the filing</p>

		deadline for New York State and New York City Personal Income Tax to July 15, 2020.
North Carolina	Various	<p>The Department does not have authority to extend the due date of income tax payments. Under state law, the Department must charge interest on any unpaid tax, accruing from April 15, 2020, until the tax is paid, unless the interest is for 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>However, the Department will not asses late action penalties for failure to obtain a license, failure to file a return, or failure to pay a tax that is due on March 15 through July 15, 2020 if the corresponding license is obtained, return is filed or tax is paid on or before July 15, 2020.</p> <p>The relief from late action penalties applies to the following tax types: Income and Franchise Tax; Withholding Tax; Sales and Use Tax; Scrap Tire Disposal Tax; White Goods Disposal Tax; Motor Vehicle Lease and Subscription Tax; Solid Waste Disposal Tax; 911 Service Charge for Prepaid Telecommunications Service; Dry-Cleaning Solvent Tax; Primary Forest Products Tax; Freight Car Line Companies; and Various Taxes Administered by the Excise Tax Division.</p> <p>The relief from Late Action Penalties does not change or extend the due date of any returns or payments outside of the extension of time to file income and franchise tax returns with due dates of April 15, 2020.</p>
North Dakota	Income Tax	Individuals or businesses unable to file an income tax return or pay the tax by the April 15 deadline can file and make payments through July 15, 2020 without penalty and interest. Relief applies to 2020 estimated payments due April 15, 2020.
North Dakota	Indirect Tax	Taxpayers may request additional time if they believe will be unable to file a return or pay tax in a timely manner due to the COVID-19 pandemic.
Ohio	Income Tax	<p>Extended the filing and payment due date from April 15 to July 15, 2020, for Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state’s centralized filing system. Penalties will be waived if the returns are filed and payments are made by July 15, 2020. Individuals, estates, trusts and certain businesses making quarterly estimated income tax payments have also been granted additional time to file and pay without penalty or interest. The first and second quarterly payments, normally scheduled for April 15 and June 15 for most taxpayers, have been extended to July 15, 2020.</p> <p>House Bill 197 grants the Tax Commissioner authority to further extend state tax filing and payment deadlines and to waive associated interest and penalties for taxpayers affected by the COVID-19 emergency.</p>

Oklahoma	Income Tax	Extended the deadline for filing and payment of individual income, corporate income and trust income tax, including 2020 first quarter estimated tax returns, from April 15 to July 15, 2020.
Oregon	Income Tax	For personal income taxpayers, the filing and payment due date was extended from April 15 to July 15, 2020. Estimated payments for 2020 are not extended. For corporate income/excise taxpayers, the filing and payment due date is extended from May 15 to July 15, 2020. Returns and payments due after May 15 are not extended at this time. Estimated payments for 2020 are not extended.
Oregon	Corporate Activity Tax	Underpayment penalties will not be assessed for taxpayers making a good faith effort to estimate their first quarter payments due April 30, 2020.
Oregon – Portland	Income Tax	Extended the due date for filing and payment from April 15 to July 15, 2020 for Portland business license tax and Multnomah County business income tax. Relief does not apply to estimated payments.
Pennsylvania	Income Tax	Extended the deadline for 2019 personal income tax returns and payments and 2020 first and second quarter estimated personal income tax declarations and payments to July 15, 2020. The DOR waives penalties and interest on payments through July 15, 2020. This also applies to informational returns for partnerships, S corporations and trusts and estates. The payment due date for non-resident withholding and partnership corporate net income tax withholding payments was also extended to July 15. In addition, the filing date was extended by three months for certain information returns (1099-R, 1099-MISC, and W2-G). The Department of Revenue announced it is extending the due date for corporations with tax returns due May 15 to August 14, 2020. There is no extension for the June 15 estimated payment due date for corporations. Furthermore, there will be additional time in certain cases for taxpayers who wish to appeal a tax assessment issued by the Department or file a petition for tax refund with the Board of Appeals. A petition will be accepted as timely filed if filed by the later of 30 days after the reopening of the Board of Appeals offices or the original appeal deadline. Also extended the deadline for the filing of 2019 local tax returns and payments to July 15, 2020. There are no extensions for fiscal year filers.
Pennsylvania	Indirect Tax	The Department of Revenue will waive penalties for businesses that are required to make accelerated sales tax prepayments by the deadline of Friday, March 20. Furthermore, businesses that collect Pennsylvania sales tax will not have to make Accelerated Sales Tax prepayments over the next three months. The businesses that normally have a monthly prepayment requirement will not be charged penalties for missing the prepayment deadline during this three-month period.

		<p>The Department of Revenue is extending all business tax licenses and certifications that are set to expire until further communication is received from the department. This applies to sales, use and hotel occupancy tax licenses; public transportation assistance fund taxes and fees; small games of changes manufacturer certificates; and sales tax exemption certificates. In addition, all tobacco products dealer licenses that were set to expire February 29, 2020 are extended until further communication is received from the Department.</p> <p>The deadline for older adults and Pennsylvania residents with disabilities to apply for rebates on rent and property taxes paid in 2019 has been extended from June 30 to December 31, 2020.</p>
Pennsylvania - Philadelphia	Various	<p>Filing and payments were extended until July 15, 2020 for businesses for the Business Income and Receipts Tax and Net Profits Tax. This includes estimated payments. This applies to all taxpayers, including fiscal year filers and partnerships. Any payments received after July 15, 2020 will accrue interest and penalty from April 15, 2020.</p> <p>Extended payments of real estate tax from March 31 to April 30, 2020. Extended the installment payment plan for 2020 real estate tax to April 30, 2020.</p>
Rhode Island	Income Tax	<p>The Division of Taxation automatically extended the filing and payment due date from April 15 to July 15, 2020, for individuals and certain business entities including corporations and passthrough withholdings. First quarter business estimates due April 15 are also extended to July 15, 2020. No penalties and interest will apply to those filing by July 15, 2020.</p>
Rhode Island	Indirect Tax	<p>The Division of Taxation automatically extended the filing and payment due date from April 15 to July 15, 2020, for property tax, bank excise tax, and insurance gross premiums tax, among others. No penalties and interest will apply to those who file on or before July 15, 2020.</p>
South Carolina	Income Tax	<p>The Department of Revenue announced that it will extend the filing and payment due dates for all taxpayers that have an income tax, franchise tax or corporate license fee (originally or pursuant to a valid extension) between April 1 and July 15, 2020. Individuals (including those living or working out side the United States), corporations, partnerships, banks, savings and loans, utilities, trusts and estates, and tax-exempt organizations qualify. This includes the following returns: SC 1040, SC 1120, SC 1120U, SC 1120S, SC 1065, SC 1101B, SC 1104, SC 1041, and SC 990-T. The taxpayer may be a calendar year or fiscal year taxpayer. Interest and penalties are waived.</p> <p>This also includes quarterly estimated payments and claims for refunds that are due on or after April 1 and before July 15, 2020.</p>
South Carolina	Various	<p>Tax returns and payments, for all other state taxes due April 1 – June 1 will now be due June 1, 2020. This includes sales and use tax, local sales and use taxes collected by the Department of Revenue, property tax returns filed with the Department of</p>

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		Revenue, motor fuel user fees, state accommodations taxes, and beer, wine, and liquor taxes. Penalty and interest will not be charged if payment is made by June 1.
Tennessee	Income/Franchise Tax	<p>Extended the due date for filing and paying franchise and excise tax from April 15, 2020 to July 15, 2020. Penalties and interest are waived if the return is filed and payment is made by July 15, 2020. Relief applies to estimates due April 15, 2020.</p> <p>The Department of Revenue has also extended the due date for filing and paying the Hall income tax from April 15, 2020 to July 15, 2020. Interest and late filing penalties will not be applied to returns filed and payments made by this extended due date. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged.</p>
Tennessee	Indirect Tax	The due date for filing and paying the Business Tax was extended from April 15, 2020 to June 15, 2020. Taxpayers will have until June 15, 2020 to file returns and make any payments originally due on April 15, 2020. Interest and late filing penalties will not be applied to returns filed and payments made on or before this extended due date.
Texas	Income/Franchise Tax	<p>The Texas Comptroller of Public Accounts is automatically extending the due date for 2020 Texas franchise tax reports to July 15, 2020 to be consistent with the IRS. The due date extension applies to all franchise taxpayers.</p> <p>Non-electronic funds transfer (non-EFT) franchise taxpayers that cannot file by July 15 may file an extension request on or before July 15 and must pay 90 percent of the tax due for the current year or 100 percent of the tax reported as due for the prior year with the extension request. Non-EFT franchise taxpayers who request an extension have until January 15, 2021 to file their report and pay the remainder of the tax due.</p> <p>On or before July 15, franchise taxpayers that are mandatory electronic funds transfer (EFT) payers may request an extension of time to file to Aug. 15 and must pay 90 percent of the tax due for the current year or 100 percent of the tax reported as due for the prior year with the extension request. On or before August 15, EFT franchise taxpayers may request a second extension of time to file their report and must pay the remainder of any tax due with their extension request. The August 15 extension request extends the report due date to January 15, 2021.</p> <p>Any payments made after August 15 will be subject to penalty and interest.</p>
Texas	Indirect Tax	For businesses that are unable to pay the full amount of state and local sales taxes collected in February, the Comptroller's office is offering assistance in the form of short-term payment agreements and, in most instances, waivers of penalties and interest.
Utah	Income Tax	Interest and penalties are waived for late-filed 2019 Utah income taxes if returns are filed and payments are made no later than

		July 15, 2020; relief applies to corporations, pass-through entities and individuals. Relief does not apply to 2020 estimates.
Vermont	Various	<p>Extended the deadline for filing and payment from April 15, 2020 to July 15, 2020 for personal, corporate and fiduciary income taxes. The personal income estimated tax due for the first quarter on April 15 may be filed and paid on July 15. The estimated tax due for the second quarter must be filed and paid on June 15 as usual.</p> <p>Vermont Homestead Declaration and Property Tax Claims are also now due on July 15, 2020.</p> <p>The Department of Taxes also provided relief to businesses owing meals and rooms tax and sales and use tax by foregoing any penalty or interest for those who are not able to meet the March 25 or April 25 deadlines.</p>
Virginia	Income Tax	Extended payment due date to June 1, 2020 for 2019 individual, corporate, and fiduciary income tax payments that are otherwise due between April 1 and June 1, with penalty waiver if the full amount is paid by June 1. Interest is not waived. Filing due dates remain unchanged.
Virginia	Indirect Tax	Businesses can request to defer payment of sales tax due March 20, 2020. When granted, businesses will be able to file no later than April 20, 2020 with a waiver of any penalties.
Washington	Various	<p>For businesses unable to file and pay monthly, quarterly or annual returns: Monthly filers may request an extension by emailing or calling the Department of Revenue, even if the due date has passed. The due date for quarterly filers to file their first quarter returns is now June 30, 2020. The due date for annual filers to file their 2019 returns is now June 15, 2020.</p> <p>The Department currently has the authority to waive interest through April 17, 2020.</p> <p>These actions address a broad range of taxes and programs: business and occupation tax, real estate excise tax assessments, leasehold excise tax, forest tax, and tax deferrals for biotechnology and medical device manufacturing.</p> <p>In addition, the Governor announced that the State Liquor and Cannabis Board would waive certain late filing penalties for excise tax purposes. The proclamation applies to stamp tax filings required by: 1) breweries and beer distributors; and 2) purchasers of wine. The proclamation is effective retroactively from the State of Emergency declared on February 29 and expires on April 22.</p>
Washington – Seattle & Kings County	Indirect Tax	For small businesses that file quarterly Business & Occupation (B&O) taxes, 2020 first and second quarterly returns will tentatively be due on or before October 31, 2020. The Oct. 31 due date may change dependent on crisis conditions.

		<p>"Small business" is defined as any taxpayer that reported taxable income of \$5 million or less during the 2019 tax year. Taxpayers that do not qualify as small businesses needing additional time to file are encouraged to email the Department to request a filing extension.</p> <p>In Kings County, individual residential and commercial taxpayers who pay property taxes themselves, rather than through their mortgage lender, can delay payment until June 1, 2020 due to the COVID-19 (coronavirus) outbreak. Banks and other financial institutions that pay property taxes on behalf of their lending customers will still need to meet the original April 30 deadline.</p>
West Virginia	Income Tax	The deadline to file 2019 annual income tax returns for individuals, trusts or estates, and corporations has been extended from April 15, 2020, to July 15, 2020. Payment deadlines for these returns are also extended until July 15, 2020.
West Virginia	Indirect Tax	The Governor announced that he will be waiving all interest and penalties on property tax filings until Friday, May 1, 2020. Relief also applies to 2020 estimated payments due between April 15, 2020 and June 15, 2020.
Wisconsin	Income/Franchise Tax	<p>Previously extended the deadline for filing and payment from April 15 to July 15, 2020. This relief is solely for income tax payments, estimated income tax payments and returns due April 15, 2020. This applies to individuals, trusts, estates, partnerships, associations and companies or corporations. All other estimated income/franchise and pass-through withholding tax payments for 2020 are due as prescribed by law. Penalties and interest are waived.</p> <p>In addition, the Department of Revenue announced that it will conform to IRS Notice 2020-23 to move deadlines for filings and payments due between April 1 and July 15, 2020 to July 15, 2020. The guidance states that it will apply to income/franchise and pass-through withholding returns and payments, including estimated payments. Interest and penalties will be waived. Underpayment interest will not apply to estimated payments of income/franchise and pass-through withholding returns with a tax year ending December 31, 2019 or that are due on or after April 1 and before July 15, 2020.</p>
Wisconsin	Indirect Tax	<p>Taxpayers may request a one-month extension to file excise tax and sales and use tax returns. The payment due dates are not extended for excise taxes and sales and use taxes. Interest will be imposed during the one-month extension period at a rate of one percent.</p> <p>Small businesses can immediately request an extension to file sales and use tax returns due March 31 until April 30, 2020, and due April 30 until June 1, 2020. The Department of Revenue will not assess late filing fees or penalties if sales and use tax returns are filed by these extended dates. Payments continue to be</p>

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		March 31 and April 30. Interest will accrue at 12% beginning on these due dates.
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Additional State and Local Considerations

In states that have not given explicit guidance, and that generally automatically accept a valid federal tax extension without requiring a separate state extension, it is unclear whether those states will still consider state extensions to be valid if no federal extension is filed due to the automatic federal due date postponement granted pursuant to Notices 2020-18 and 2020-23. To avoid the potential for inadvertently late or missed filings in states that have not issued formal guidance, taxpayers should either file their federal extension by April 15, 2020 or file a state extension by the state's original tax return due date, as applicable. For any state that usually follows the federal extension but has not spoken, it is recommended to file the federal extension with the IRS by April 15, 2020.

In addition, although many legislatures and taxing authorities are providing due date relief, most states have not yet addressed other timing issues, including extensions with respect to statute of limitations for appealing tax assessments, refund claim denials and determinations by tribunals and administrative processes. In many states, these timing issues are statutory and not discretionary. For more information on how state tax controversies may be impacted by COVID-19, please see Deloitte's alert, *State Tax Controversies – The COVID-19 Effect*.⁴

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⁴ State Tax Controversies – The COVID-19 Effect is available [here](#).