




State and Local Tax Filing and Payment Extensions Due to COVID-19



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* Information is subject to change and is based on guidance issued or communicated by states, including organizations such as the AICPA, as of the date and time "Last Updated."

Federal

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020, for 2020 Q1 and Q2 estimated payments	July 15, 2020
Comments: On April 9, 2020, the IRS also extended Q2 estimated payments to July 15, 2020.			
Website Link: https://www.irs.gov/newsroom/filing-and-payment-deadlines-questions-and-answers			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020, for 2020 Q1 and Q2 estimated payments	July 15, 2020
Comments: On April 9, 2020, the IRS also extended Q2 estimated payments to July 15, 2020.			
Website Link: https://www.irs.gov/newsroom/filing-and-payment-deadlines-questions-and-answers			

State

ALABAMA

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief

Tax type: Business Income/Franchise

Corporate Income Tax: July 15, 2020, for corporate income tax, financial institution excise tax, or business privilege tax	Corporate Income Tax: July 15, 2020, for corporate income tax, financial institution excise tax, or business privilege tax	July 15, 2020	Corporate Income Tax: July 15, 2020
Pass-Through Entities: July 15, 2020, for composite income tax returns <i>(See second link below for the PTE extension order).</i>	Pass-Through Entities: July 15, 2020, for composite income tax payments <i>(See second link below for the PTE extension order).</i>		Pass-Through Entities: July 15, 2020 <i>(See second link below for the PTE extension order).</i>

Comments: On April 10, 2020, the AL DOR broadened their extension as follows:

"Taxpayers can defer state income tax payments due on or after April 1, 2020 (previously April 15), and before July 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers.

Other taxes included in the deadline extension are corporate income tax, the Financial Institution Excise Tax (FIET), and the Business Privilege Tax (BPT)."

(See the third link below for a list of FAQs issued on 4/13/20).

Website Link: <https://revenue.alabama.gov/2020/04/ador-issues-update-for-income-and-other-tax-relief/>

Website Link: https://revenue.alabama.gov/wp-content/uploads/2020/03/FIRST_ORDER.pdf

Website Link: <https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/>

Tax type: Individual Income

July 15, 2020	July 15, 2020	July 15, 2020	July 15, 2020
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Comments: On April 10, 2020, the AL DOR broadened their extension as follows:

"Taxpayers can defer state income tax payments due on or after April 1, 2020 (previously April 15), and before July 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers.

(See the second link below for a list of FAQs issued on April 2, 2020.)

Website Link: https://revenue.alabama.gov/wp-content/uploads/2020/04/200410_ORDER_IncomeFIETBPTExt_UPDATED.FINAL_signed.pdf

Website Link: <https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/>

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Indirect Tax - Sales Tax			
<p>Comments: Per a 3/18 Order of the Commissioner of Revenue, late payment penalties will be waived for small retail businesses whose monthly retail sales during the previous calendar year averaged \$62,500 or less who are unable to timely pay their February, March, and April 2020 state sales tax liabilities. Late payment penalties will be waived for these taxpayers through June 1, 2020.</p>			
<p>Website Link: https://revenue.alabama.gov/2020/03/ador-extends-relief-to-small-businesses/</p>			
Tax type: Indirect Tax - Sales Tax			
<p>Comments: Effective immediately, the Department of Revenue is extending 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 (preparing meals, snacks, and beverages for immediate consumption). 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.</p>			
<p>Website Link: https://revenue.alabama.gov/2020/03/ador-extends-relief-to-naics-sector-72-businesses/</p>			
Tax type: Indirect Tax - Lodgings Tax			
<p>Comments: Effective immediately, the Department of Revenue is extending relief to state lodgings tax account holders who are unable to timely pay their February, March, and April 2020 state transient occupancy tax, commonly referred to as “lodgings tax” liabilities. Late payment penalties for state lodgings tax liabilities reported for these tax periods will be waived through June 1, 2020.</p> <p>This relief applies only to the waiver late payment penalties for state lodgings tax liabilities. The Department has not extended the return filing deadlines for state lodgings taxes. As a result, state lodging tax filers should timely file all lodgings tax returns as normal and report any taxes due.</p>			
<p>Website Link: https://revenue.alabama.gov/2020/03/ador-extends-relief-to-lodgings-businesses/</p>			

ALASKA

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020	July 15, 2020

Comments: The Governor has signed SB 241—which extends filing and payment due dates for all tax types except Oil and Gas Property and Production taxes until July 15, 2020. The temporary statute is effective as of April 10, 2020. Returns and payments that were due on March 31, 2020—before SB 241 was signed and effective—were extended through the Governor’s COVID-19 Disaster Order of Suspension No. 2. The above bill and Administrative Order extend the deadline to file tax returns, file reports, and make payments for all taxes under Alaska Statutes Title 43—except for the Oil and Gas Property Tax and Oil and Gas Production Tax types—as well as all other tax types administered by the Tax Division and Charitable Gaming until July 15, 2020. This extension will apply to returns (includes amended and information returns), reports, and payments due between March 31, 2020 and July 14, 2020. Because the tax deadlines are extended, penalty or interest will be not be assessed if returns and payments are received for the affected periods on or before July 15, 2020.

Website Link: <http://tax.alaska.gov/programs/documentviewer/viewer.aspx?165n>

Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020	July 15, 2020

Comments: See above.

Website Link: <http://tax.alaska.gov/programs/documentviewer/viewer.aspx?165n>

ARIZONA

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	No extension, due date for estimated payments due on April 15, 2020, remains April 15, 2020. <i>(See second link below for April 13, 2020 update).</i>	July 15, 2020
<p>Comments: The extension applies to individual, corporate, and fiduciary income tax returns.</p> <p>"Taxpayers anticipating they will need more time beyond the new July 15 deadline to file state income taxes should consider filing for an extension by submitting Arizona Form 204 by July 15. Taxpayers do not need to submit Arizona Form 204 if they have already received a federal extension from the IRS."</p>			
<p>Website Link: https://azdor.gov/news-events-notices/news/ador-extends-income-tax-deadline-july-15-2020</p>			
<p>Website Link: https://azdor.gov/news-events-notices/news/ador-provides-guidance-estimated-income-tax-payment-deadline</p>			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	No extension, due date for estimated payments due on April 15, 2020, remains April 15, 2020. <i>(See second link below for April 13, 2020 update).</i>	July 15, 2020
<p>Comments: The extension applies to individual, corporate, and fiduciary income tax returns.</p> <p>Taxpayers anticipating they will need more time beyond the new July 15 deadline to file state income taxes should consider filing for an extension by submitting Arizona Form 204 by July 15. Taxpayers do not need to submit Arizona Form 204 if they have already received a federal extension from the IRS."</p>			
<p>Website Link: https://azdor.gov/sites/default/files/PUBLICATION_GTN-20-1.pdf</p>			
<p>Website Link: https://azdor.gov/news-events-notices/news/ador-provides-guidance-estimated-income-tax-payment-deadline</p>			

ARKANSAS

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
Corporate Income Tax: No extension	Corporate Income Tax: No extension	Corporate Income Tax: No extension	Corporate Income Tax: No extension

Comments: Other than individual taxes (discussed below) extended by Executive Order 20-09, all other taxes must still be reported and paid according to existing Arkansas law, including 2019 corporate income taxes due on April 15, 2020.

(See the second link below for FAQs issued by the Arkansas Department of Finance and Administration).

Website Link: <https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/IncomeTaxExtension.pdf>

Website Link: <https://www.dfa.arkansas.gov/news/details/covid-19-dfa-frequently-asked-questions>

Tax type: Business Income/Franchise			
Franchise Tax: No, the May 1, 2020 filing deadline for the 2020 franchise tax reporting year remains in place	Franchise Tax: July 15, 2020, for the 2020 franchise tax reporting year	Franchise Tax: July 15, 2020	

Comments: FRANCHISE TAX (filed with the Arkansas Secretary of State): "Late fees and interest charges on businesses' annual franchise taxes will be waived until July 15th. The filing deadline for annual franchise taxes is May 1st. Typically, companies filing after the deadline are charged a \$25 late fee plus 0.000274% interest per day the payment is delinquent. These penalties will be waived for those who file between May 2nd and July 15th. This only applies to the 2020 franchise tax reporting year."

Website Link: <https://content.govdelivery.com/accounts/ARSOS/bulletins/2836490>

Tax type: Individual Income			
July 15, 2020	July 15, 2020	No extension, Q1 payments are due 4/15/20, Q2 payments are due 6/15/20	July 15, 2020

Comments: In Executive Order 20-09, Governor Hutchinson announced the state deadline to file and pay individual income taxes has been extended to July 15, matching the federal extension.

This extension includes 2019 returns of Subchapter S Corporations, fiduciaries and estates, partnerships and composite returns. Arkansas did not extend the 2020 estimated tax payments.

Website Link: <https://www.dfa.arkansas.gov/news/details/covid-19-dfa-frequently-asked-questions>

CALIFORNIA

INCOME TAXES

Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
Franchise Tax Board (FTB): Moving all filing deadlines to file to July 15, 2020	FTB: Moving payment deadline to July 15, 2020	FTB: Moving Q1 and Q2 payment deadlines to July 15, 2020	FTB: No interest or penalty if filed and paid by July 15, 2020 deadline

Comments: FTB: Per the FTB website, "Taxpayers do not need to claim any special treatment or call FTB to qualify for this relief."

FTB taxes include: income taxes, LLC taxes and fees, non-wage withholding payments, and trust taxes.

Extensions apply to fiscal year taxpayers as well. See FAQ link below.

Website Link: <https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-3-state-postpones-tax-deadlines-until-july-15-due-to-the-covid-19-pandemic.html>

Website Link: <https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/extensions-to-file-pay.html>

Tax type: Individual Income

FTB: Moving all filing deadlines to file to July 15, 2020	FTB: Moving payment deadline to July 15, 2020	FTB: Moving Q1 and Q2 payment deadlines to July 15, 2020	FTB: No interest or penalty if filed and paid by July 15, 2020 deadline
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Comments: FTB: Per the FTB website, "Taxpayers do not need to claim any special treatment or call FTB to qualify for this relief."

FTB taxes include: income taxes, LLC taxes and fees, non-wage withholding payments, and trust taxes.

(See the second link below for a calendar listing date of all returns.)

Website Link: <https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-3-state-postpones-tax-deadlines-until-july-15-due-to-the-covid-19-pandemic.html>

Website Link: <https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/extensions-to-file-pay.html>

Tax type: Appeals

Comments: Notice 2020-02 allows an extension of time for taxpayers to claim a refund, to file a protest of a Notice of Proposed Assessment (NPA) with the Franchise Tax Board (FTB) and to file an appeal or a petition for rehearing with the Office of Tax Appeals (OTA). It also allows an extension of time for the FTB to issue an NPA.

The extension is to July 15, 2020, if the expiration period would have ended before July 15, 2020.

(See the second link below for an "OTA Deadline Factsheet").

Website Link: <https://www.ftb.ca.gov/tax-pros/law/ftb-notices/2020-02.pdf>

Website Link: <https://ota.ca.gov/wp-content/uploads/sites/54/2020/04/EXTENDED-DEADLINES-FACTSHEET.pdf>

Tax type: Indirect Tax - Sales and Use Tax

Comments: Sales and Use Tax - Small Business Relief Payment Plans:

INCOME TAXES

Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
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Effective April 2, 2020, small business taxpayers, those with less than \$5 million in taxable annual sales, can take advantage of a 12-month, interest-free, payment plan for up to \$50,000 of sales and use tax liability.

Website Link: <https://www.cdtfa.ca.gov/services/covid19.htm#small-business-payment>

Tax type: Indirect Tax - California Department of Tax and Fee Administration (CDTFA)

- | | |
|---|---|
| - 60-day extension
- Must apply in writing, through online services, or calling customer service | - 60-day extension
- Must apply in writing, through online services, or calling customer service |
|---|---|

Comments: FTB: "On March 12, 2020, Governor Newsom issued an Executive Order in response to the COVID-19 State of Emergency. Pursuant to this Executive Order, through May 11th, the CDTFA has the authority to assist individuals and businesses impacted by complying with a state or local public health official's imposition or recommendation of social distancing measures related to COVID-19. This assistance includes granting extensions for filing returns and making payments, relief from interest and penalties, and filing a claim for refund."

Website Link: <https://www.cdtfa.ca.gov/services/covid19.htm>

Tax type: Payroll - Employment Taxes

Comments: "Employers statewide directly affected by the new coronavirus (COVID-19) may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. This extension may be granted under Section 1111.5 of the California Unemployment Insurance Code (CUIC). A written request for extension must be received within 60 days from the original delinquent date of the payment or return."

Website Link: https://www.edd.ca.gov/payroll_taxes/emergency_and_disaster_assistance_for_employers.htm

SAN FRANCISCO, CALIFORNIA

Tax type: City Taxes

Comments: San Francisco mayor announced that small businesses may be able to defer some business taxes: Defer "Business Taxes for Small Businesses. 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." 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 February 2021. San Francisco business license fees will be also deferred for three months.

Website Link: <https://sfmayor.org/article/san-francisco-announces-measures-support-small-businesses-response-covid-19>

COLORADO

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020	July 15, 2020
<p>Comments: "Governor Jared Polis has extended the income tax payment deadline for all Colorado taxpayers by 90 days until July 15, 2020. Interest from the due date of the payment until July 15, 2020 is waived. All income tax returns that were required to be filed by April 15, 2020 are granted an automatic six-month extension, and are due on or before October 15, 2020.</p> <p>In addition, the deadline for estimated payments has also been extended for the 2020 tax year. The penalties for estimated payments are also waived until July 15, 2020. This extension and these waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay."</p> <p><i>(See the second link below discussing emergency rule adoption).</i></p>			
<p>Website Link: https://www.colorado.gov/pacific/tax/covid-19-updates#Income%20Tax%20Extension</p>			
<p>Website Link: https://www.colorado.gov/pacific/tax/2019-income-tax-deadline-extension</p>			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020	July 15, 2020
<p>Comments: See above.</p>			
<p>Website Link: https://www.colorado.gov/pacific/tax/income-tax-deadlines</p>			
Tax type: Indirect Tax			
<p>Comments: SALES TAX: Colorado retailers that are required to file a sales tax return and remit sales tax on April 20, 2020 may extend their filing and remittance deadline to May 20, 2020. This is a one-time extension of the April 20, 2020 filing and remittance deadline for state and state-administered sales taxes. The extension does not apply to self-collecting home-rule taxing jurisdictions.</p> <p>The Department will waive penalties and interest that may accrue retailers that file their return and remit the full amount of state and state-administered sales tax due April 20, 2020 on or before May 20, 2020.</p>			
<p>Website Link: https://www.colorado.gov/pacific/tax/sales-tax-deadlines</p>			
Tax type: Various - Non-Income Taxes			
<p>Comments: "Per Executive Order 20-010, the governor directs the "DOR to coordinate with local governments that chose to extend tax payment deadlines for property, sales and use taxes and take whatever action they need to let them waive penalties and fees during the crisis."</p> <p>"Please note that the extensions and waivers granted by this notice apply only to the payments and returns described above. They do not apply to other returns, filings, or payments required to be made, including, but not limited to, withholding tax."</p>			
<p>Website Link: https://www.colorado.gov/governor/2020-executive-orders</p>			

CONNECTICUT

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
Pass-through entity taxes: July 15, 2020	Pass-through entity taxes: July 15, 2020	July 15, 2020, for Q1 and Q2 estimated payments for the 2020 tax year	No interest or penalty under automatic extension
Unrelated business income, and corporate income taxes: July 15, 2020	Unrelated business income, and corporate income taxes: July 15, 2020		
Corporate Business Return (1120): July 15, 2020	Corporate Business Return (1120): July 15, 2020		
<p>Comments: On April 14, 2020, the DRS extended its filing and payment deadlines to more align with federal extensions.</p> <p><i>(See the second link below for the FAQs listing out the returns that have been extended).</i></p>			
<p>Website Link: Returns">https://portal.ct.gov/DRS/News---Press-Releases/2020/2020-Press-Releases/Effective-Immediately-DRS-Extends-Filing-Deadline-for-Certain-Annual-State-Business-Tax>Returns</p>			
<p>Website Link: https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ</p>			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020, applies to CT estimated income tax payments for Q1 and Q2 of 2020	No interest or penalty under automatic extension
<p>Comments: On March 20, 2020, DRS announced that the due date for 2019 individual income tax returns and payments was extended to July 15, 2020, for Forms CT-1040, CT-1040NR/PY, and CT-1041 (trusts and estates).</p> <p>The extension does NOT apply to withholding tax.</p> <p><i>(See the second link on the right for an updated list of FAQs by the CT DRS.)</i></p>			
<p>Website Link: https://portal.ct.gov/DRS/News---Press-Releases/2020/2020-Latest-News/DRS-extends-filing-and-payment-deadlines-for-personal-income-tax</p>			
<p>Website Link: https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ</p>			
Tax type: Indirect Tax			
<p>Comments: On March 30, 2020, per the DRS FAQs page, relief is available to small business taxpayers.</p> <p>For monthly Sales Tax and Room Occupancy Tax filers: returns and payments due March 31, 2020, and April 30, 2020, are extended to May 31, 2020. For quarterly Sales Tax and Room Occupancy Tax filers: returns and payments due April 30, 2020, are extended to May 31, 2020.</p> <p>Taxpayers that have \$150,000 or less in annual Sales Tax liability qualify for an automatic extension of time to file and pay. Similarly, taxpayers that have \$150,000 or less in annual Room Occupancy Tax also qualify for this relief. A</p>			

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
taxpayer that collects both Sales Tax and Room Occupancy Tax must evaluate each tax separately to determine eligibility for relief.			
Taxpayers are required to utilize a calendar year look back period of January 1, 2019, through December 31, 2019. Any taxpayer that reported \$150,000 or less in tax during that period qualifies for the relief.			
Website Link: https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ			

DELAWARE

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020, for corporate tentative returns that would be due on April 15, 2020 (i.e., 2020 Q1 estimated payments)	July 15, 2020
Website Link: https://revenuefiles.delaware.gov/2020/TIM2020-01_COVID-19_filing_extension.pdf			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020, for estimated personal income tax payments that are due on April 30, 2020 However, Q2 payments remain due on June 15, 2020	July 15, 2020
Comments: Fiduciary income tax returns that are due on April 30, 2020 will now be due on July 15, 2020.			
Website Link: https://revenuefiles.delaware.gov/2020/TIM2020-01_COVID-19_filing_extension.pdf			

DISTRICT OF COLUMBIA

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020, for partnership tax returns (D-65), and franchise tax returns (D-20, D-30)	July 15, 2020, for partnership tax returns (D-65), and franchise tax returns (D-20, D-30)	No extension, 2020 Q1 and Q2 payments are still due April 15 and June 15, respectively	
Comments: Mayor Muriel Bowser and Chief Financial Officer Jeffrey DeWitt announced that the deadline for taxpayers to file and pay their 2019 District of Columbia partnership tax returns (D-65), and franchise tax returns (D-20, D-30) is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file and pay from the original deadline of April 15, 2020.			
Website Link: https://coronavirus.dc.gov/release/mayor-bowser-and-chief-financial-officer-dewitt-announce-2019-tax-filings-and-payment			
Tax type: Individual Income			
July 15, 2020, for individual and fiduciary income tax returns (D-40, D-41, and D-40B)	July 15, 2020, for individual and fiduciary income tax returns (D-40, D-41, and D-40B)	No extension, 2020 Q1 and Q2 payments are still due April 15 and June 15, respectively	
Comments: Mayor Muriel Bowser and Chief Financial Officer Jeffrey DeWitt announced that the deadline for taxpayers to file and pay their 2019 District of Columbia individual and fiduciary income tax returns (D-40, D-41, and D-40B) is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file and pay from the original deadline of April 15, 2020.			
Website Link: https://otr.cfo.dc.gov/node/1469326			
Tax type: Property Tax			
Comments: Emergency legislation was enacted to extend the deadline for real property tax payments for hotels/motels from March 31 to June 30.			
Website Link: https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/OTR%20Notice-Hotels%20and%20Motels%20FINAL.pdf			
Tax type: Property Tax			
Comments: "The real property tax payment deadline will remain March 31, 2020. However, the deadline for property owners who wish to appeal their TY 2021 real property tax assessment and filing of the Income and Expense report is now April 30, 2020."			
Website Link: https://otr.cfo.dc.gov/page/otr-coronavirus-information-and-guidance			
Tax type: Indirect Tax - Sales and Use Tax			
Comments: "OTR will automatically waive interest and late payment penalties of sales and use taxes for all businesses (except hotels and motels) for periods ending on February 29, 2020 and March 31, 2020 provided that payment of all taxes due for these periods are paid in full by July 20, 2020."			
Website Link: https://otr.cfo.dc.gov/page/otr-coronavirus-information-and-guidance			

FLORIDA

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
No extension	No extension	No extension	No extension

Comments: Per Florida's FAQs, "On March 21, 2020, the U.S. Treasury Department and Internal Revenue Service announced that the federal corporate income tax filing due date of April 15, 2020 would be automatically extended to July 15, 2020. The Department is currently reviewing the applicability and impact of this extension on Florida filing due dates. In the interim, the Department is also working with taxpayers who are adversely affected by the impacts of COVID-19 on a case by case basis."

(See second link below for Florida's FAQs, revised 4/9/20).

Website Link: <https://floridarevenue.com/taxes/Pages/taxpayerInfoCovid19.aspx>

Website Link: <https://floridarevenue.com/taxes/Documents/flFaqCovid19.pdf>

Tax type: Property Tax

Comments: The date for citizens and businesses to pay property taxes in all Florida counties is extended from March 31 to April 15, 2020. All tax collectors must consider taxes to be timely paid if received by electronic payment or postmarked by April 15, 2020.

Website Link: [https://floridarevenue.com/emdisaster/Additional%20Info/Order%20of%20Emergency%20Waiver%2020-52-DOR-001%20\(Property%20Tax%20Oversight\).pdf?mc_cid=f5e0a4ea0f&mc_eid=01f6ed7b42](https://floridarevenue.com/emdisaster/Additional%20Info/Order%20of%20Emergency%20Waiver%2020-52-DOR-001%20(Property%20Tax%20Oversight).pdf?mc_cid=f5e0a4ea0f&mc_eid=01f6ed7b42)

Tax type: Indirect Tax - Sales and Use Taxes**Comments:**

Sales and use tax, as well as other related tax returns and payments, are normally due on the first day of the month and are late after the twentieth day of the month. Order of Emergency Waiver/Deviation #20-52-DOR-002 outlines:

- Taxpayers who have been adversely affected by COVID-19, have an extended due date to April 30, 2020, for sales and use tax, as well as other related taxes, collected in March.
- Taxpayers who have not been adversely affected by COVID-19 continue to file and remit taxes no later than the normal due date of April 20.
- Taxpayers who were unable to meet the March 20 due date will have penalty and interest waived for taxes collected in February if the taxes are reported and remitted by March 31, 2020.

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
- The business experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or
- The business was established after March 2019; or
- The business is registered with the Department to file quarterly.

Website Link: https://fsla.org/wp-content/uploads/2020/03/DOR-Sales-Tax-3.26.pdf?mc_cid=f5e0a4ea0f&mc_eid=01f6ed7b42

Tax type: Unclaimed Property**Comments:**

Due date: April 30

If an extension is needed, the Holder can email EReporting@myfloridacfo.com, include your UPID, Company Name and the reason for the extension.

ACH Payment Option Available: Yes

Online filing: Required at

<https://www.fltreasurehunt.gov/jsf/onlinereporting/unclaimedPropertyTab/ReportUnclaimedPropertyTab.jsf>

Website Link:

<https://www.fltreasurehunt.gov/jsf/onlinereporting/unclaimedPropertyTab/ReportUnclaimedPropertyTab.jsf>

GEORGIA

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020, for Georgia estimated income tax payments due on April 15, 2020 for the taxpayer's 2020 tax year	July 15, 2020
Comments: These extensions are automatic. Taxpayers are not required to file any additional forms or contact the Department to qualify for this automatic relief.			
Website Link: https://dor.georgia.gov/			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020, for Georgia estimated income tax payments due on April 15, 2020 for the taxpayer's 2020 tax year	July 15, 2020
Comments: These extensions are automatic. Taxpayers are not required to file any additional forms or contact the Department to qualify for this automatic relief.			
Website Link: https://dor.georgia.gov/			
Tax type: Various - Non-Income Taxes			
Comments: This relief does NOT apply to any other non-income taxes imposed in Georgia.			
Website Link: https://dor.georgia.gov/coronavirus-tax-relief-faqs			

HAWAII

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 20, 2020, for corporate income tax returns for the 2019 tax year that are due from April 20, 2020 to June 20, 2020	July 20, 2020, for corporate income tax payment for the 2019 tax year that are due from April 20, 2020 to June 20, 2020	No, relief includes only payments for the 2019 tax year and does not include payment of 2020 estimated taxes	July 20, 2020, P&I will not accrue from April 20, 2020 to July 20, 2020. P&I will begin to accrue on July 21, 2020

Website Link: <https://tax.hawaii.gov/wp-content/uploads/2020/03/2019-only-Tax-ANN-2020-01-COVID19-Relief-2020-03-23.pdf>

Tax type: Individual Income			
July 20, 2020, for individual income tax returns for the 2019 tax year that are due from April 20, 2020 to June 20, 2020	July 20, 2020, for individual income tax payment for the 2019 tax year that are due from April 20, 2020 to June 20, 2020	No, relief includes only payments for the 2019 tax year and does not include payment of 2020 estimated taxes	July 20, 2020, P&I will not accrue from April 20, 2020 to July 20, 2020. P&I will begin to accrue on July 21, 2020

Website Link: <https://tax.hawaii.gov/wp-content/uploads/2020/03/2019-only-Tax-ANN-2020-01-COVID19-Relief-2020-03-23.pdf>

IDAHO

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
June 15, 2020	June 15, 2020	June 15, 2020	June 15, 2020

Comments: Governor Little has extended the 2019 Idaho income tax filing and payment deadlines from April 15, 2020, to June 15, 2020. The extension applies to all taxpayers - including individuals, businesses, and entities - regardless of the amount owed. Penalty and interest won't apply if taxpayers file their return and pay the income tax they owe by June 15.

Website Link: https://coronavirus.idaho.gov/wp-content/uploads/sites/127/2020/03/proclamation_tax-deadline_032320.pdf

Tax type: Individual Income			
June 15, 2020	June 15, 2020	June 15, 2020	June 15, 2020

Comments: (See the link below for a list of FAQs issued by the Idaho State Tax Commission).

Website Link: <https://tax.idaho.gov/i-2075.cfm>

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Property Tax			
<p>Comments: Governor Little also has extended the deadline to apply for property tax relief programs from April 15 to June 15. The programs include: Property Tax Reduction, Property Tax Deferral, and 100% Service-Connected Disabled Veterans Benefit.</p>			
<p>Website Link: https://tax.idaho.gov/n-feed.cfm?idd=4313</p>			

ILLINOIS

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	<p>This does <u>NOT</u> impact the first and second installments of estimated payments for 2020 taxes that are due April 15 and June 15. Taxpayers are required to estimate their tax liability for the year and make four equal installments.</p> <p><i>(See 2nd link on the right discussing how to calculate 2020 estimated payments).</i></p>	<p>Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. You will automatically avoid interest and penalties on the taxes paid by July 15, 2020.</p>
<p>Comments: The 2019 income tax filing and payment deadlines for all taxpayers who file and pay their Illinois income taxes on April 15, 2020, are automatically extended until July 15, 2020. This relief applies to all individual returns, trusts, and corporations. This relief is automatic, taxpayers do not need to file any additional forms or call Illinois Department of Revenue (IDOR) to qualify.</p> <p>The IL DOR has indicated that the Governor's executive order does NOT extend the due dates of:</p> <ul style="list-style-type: none"> - Partnerships or S-Corps filing replacement tax returns. - Withholding income tax returns, including the IL-1065 and payments for nonresident members. - 2020 estimated payments. - An already extended return. 			
<p>Website Link: https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-24.pdf</p>			
<p>Website Link: https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-26.pdf</p>			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	<p>This does <u>NOT</u> impact the first and second installments of estimated payments for 2020 taxes</p>	<p>Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. You will</p>

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief

that are due April 15 and June 15. Taxpayers are required to estimate their tax liability for the year and make four equal installments.

automatically avoid interest and penalties on the taxes paid by July 15, 2020.

Comments: The 2019 income tax filing and payment deadlines for all taxpayers who file and pay their Illinois income taxes on April 15, 2020, are automatically extended until July 15, 2020. This relief applies to all individual returns, trusts, and corporations. This relief is automatic, taxpayers do not need to file any additional forms or call IDOR to qualify.

Website Link: <https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-24.pdf>

Tax type: Estate Tax

Comments: "Estates with returns and payments due between March 16, 2020 and April 15, 2020 will receive a 30-day extension for filing and payment. Please be aware that an extension of time to pay does not waive or abate statutory interest and that payments must be sent to the Illinois State Treasurer. A fillable form for making payment of the Illinois Estate Tax to the Illinois State Treasurer can be downloaded from the Illinois State Treasurer's website."

Website Link: <https://illinoisattorneygeneral.gov/publications/estatetax.html>

Tax type: Sales Tax

Comments: DOR is waiving penalties and interest on late payment of sales tax liabilities of eating and drinking establishments that incurred a total Sales Tax liability of less than \$75,000 in calendar year 2019.

Website Link: <https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-23.pdf>

Tax type: Unclaimed Property

Comments:

Due date: April 30

A 30-day extension will be automatically granted to all annual reports due by April 30, 2020 for requests submitted via email to up_report@illinoistreasurer.gov. Administrative rules require extension requests be received at least 15 business days before the due date. Thus, requests should be sent before the close of business on April 9, 2020. Additionally, interest and late-filing penalties will be waived for up to 60 days after the end of the emergency declaration in Illinois.

ACH Payment Option Available: Yes

Online filing: Required at <https://icash.illinoistreasurer.gov/app/holder-info>

Website Link: <https://icash.illinoistreasurer.gov/>

CHICAGO, ILLINOIS**Tax type: City Taxes**

Comments: To further provide relief for businesses over the coming weeks, the City is also extending due dates for tax payments until April 30, 2020 for the following City taxes:

- Bottled Water tax
- Checkout Bag tax
- Amusement tax
- Hotel Accommodation tax
- Restaurant tax
- Parking tax

Website Link:

https://www.chicago.gov/city/en/depts/mayor/press_room/press_releases/2020/march/SmallBusinessReliefPackage.html

COOK COUNTY, ILLINOIS**Tax type: City Taxes**

Comments: To assist taxpayers during this difficult time, the due dates for the February 2020 and March 2020 filing periods for our monthly Home Rule taxes have been extended. Returns and payments for February 2020 and March 2020 are now due on or before May 1, 2020. Interest and penalties will also not be assessed on these periods until after May 1, 2020.

The extended due dates apply to monthly filings/payments of the following Home Rule taxes that are currently available on our taxpayer portal: Alcoholic Beverage Tax, Amusement Tax, Gasoline and Diesel Fuel Tax, Hotel Accommodations Tax and Parking Lot and Garage Operations Tax. The extended due dates also apply to monthly filings/payments for the following Home Rule taxes that are NOT available on our taxpayer portal: Firearm and Firearm Ammunition Tax, New Motor Vehicle Tax, Tobacco Tax and Use Tax.

Website Link: <https://www.cookcountyil.gov/agency/department-revenue>

INDIANA**INCOME TAXES**

Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
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Tax type: Business Income/Franchise

July 15, 2020	July 15, 2020	July 15, 2020	
		Estimated payments due May 15, 2020, are now due August 17, 2020	

Comments: 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.

Website Link: <https://calendar.in.gov/site/dor/event/dor-announces-filing-and-payment-extensions>

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020	Estimated payments due May 15, 2020, are now due August 17, 2020
<p>Comments: 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>Website Link: https://calendar.in.gov/site/dor/event/dor-announces-filing-and-payment-extensions</p>			
Tax type: Nexus			
<p>Comments: Per the IN DOR FAQs, "In response to the new remote work requirements associated with the COVID-19 pandemic, the Indiana Department of Revenue will not use someone's relocation, that is the direct result of temporary remote work requirements arising from and during the COVID-19 pandemic health crisis, as the basis for establishing Indiana nexus or for exceeding the protections provided by P.L. 86-272 for the employer of the temporary relocated employee."</p>			
<p>Website Link: https://www.in.gov/dor/7078.htm</p>			
Tax type: Indirect Tax - Sales and Use			
<p>Comments: Sales and Use Tax: The DOR will waive use tax on "eligible items" donated for Covid-19. <i>(See the link below for the details laid out in the press release).</i></p>			
<p>Website Link: https://calendar.in.gov/site/dor/event/indiana-dor-waiving-use-tax-on-covid-19-donations/</p>			
Tax type: Various - Non-Income Taxes			
<p>Comments: Per Indiana Department of Revenue's March 19, 2020, Announcement, "all other tax return filings and payment due dates remain unchanged."</p>			
<p>Website Link: https://calendar.in.gov/site/dor/event/dor-announces-filing-and-payment-extensions</p>			
Tax type: Property Tax			
<p>Comments: Executive Order # 20-005 on March 19, 2020 mandates that all counties waive penalties for delinquent non-escrow property tax paid within 60 days after May 11, 2020 (the May installment due date). The deadline to file personal property returns will remain May 15, 2020. However, a taxpayer may on or before May 15 request a 30-day extension. The assessor is encouraged to inform the taxpayers of this extension right and grant this extension to give the taxpayer until June 14, 2020, to make a timely filing.</p>			
<p>Website Link: https://www.in.gov/gov/files/EO_20-05.pdf</p>			

IOWA

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 31, 2020	July 31, 2020	<p>No extension. A calendar-year filer's Q1 and Q2 estimated payments for 2020 are still due on April 30, 2020, and June 30, 2020, respectively.</p> <p>However, Order 2020-03 grants conditional penalty relief for taxpayers required to make estimated payments. <i>(See second link below).</i></p>	No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines in this order. Interest on unpaid taxes covered by this order shall be due beginning on August 1, 2020

Comments: 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.

Specifically, the order includes:

- IA 1040C Composite Return and all supporting forms and schedules
- IA 1120 Corporation Income Tax Return and all supporting forms and schedules
- IA 1120F Franchise Tax Return for Financial Institutions and all supporting forms and schedules
- IA 1065 Iowa Partnership Return and all supporting forms and schedules
- IA 1120S S Corporation Return and all supporting forms and schedules
- Credit Union Moneys and Credits Tax Confidential Report

Website Link: <https://tax.iowa.gov/iowa-extend-filing-and-payment-deadline-income-tax-and-other-tax-types>

Website Link: <https://tax.iowa.gov/sites/default/files/2020-04/DirectorOrder2020-03.pdf>

Tax type: Individual Income			
July 31, 2020	July 31, 2020	<p>No extension. A calendar-year filer's Q1 and Q2 estimated payments for 2020 are still due on April 30, 2020, and June 30, 2020, respectively.</p> <p>However, Order 2020-03 grants conditional penalty relief for taxpayers required to make estimated payments. <i>(See the FAQ section in link below).</i></p>	No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines in this order. Interest on unpaid taxes covered by this order shall be due beginning on August 1, 2020

Comments: 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.

Specifically, the order includes:

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
<ul style="list-style-type: none"> IA 1040 Individual Income Tax Return and all supporting forms and schedules IA 1041 Fiduciary Return and all supporting forms and schedules 			

Website Link: <https://tax.iowa.gov/COVID-19>

Website Link: <https://tax.iowa.gov/iowa-extend-filing-and-payment-deadline-income-tax-and-other-tax-types>

Tax type: Indirect Tax

Comments: Sales/Use Tax and Withholding Tax:

Returns and payments due between March 20, 2020 and April 30, 2020 are eligible to request a "tax deferral," which will defer payment for 60 days, including a waiver of penalties and interest.

To qualify for this relief, taxpayers must submit a "Small Business Relief - Tax Deferral Application" with the IA DOR. (See 2nd link below for the Application).

Website Link: <https://tax.iowa.gov/iowa-small-business-relief-tax-deferral-program-still-accepting-applications>

Website Link:

https://iowa01.na2.documents.adobe.com/public/esignWidget?wid=CBFCIBAA3AAABLblqZhBWrElzHI1YsLmp9cofQx7qr9fgzzNTYDwtGFQG6g7yykoQCG9auGEq0eAkG3FfaNQ*

Tax type: Property Tax

Comments: The Governor has issued a proclamation that waives penalty and interest that would have accrued if someone did not pay property tax by April 1, 2020. If someone doesn't pay by April 1, 2020, the person would still be technically "delinquent," they just wouldn't owe penalty and interest for the late payment. Treasurers will still have authority to send a delinquency notice if payment is not received ahead of April 1, 2020.

Website Link: <https://governor.iowa.gov/sites/default/files/documents/Public%20Health%20Proclamation%20-%202020.03.19.pdf>

Tax type: Property Tax

Comments: Extension of Time to File a Protest:

Per Order 2020-02 issued on April 1, 2020, the period to file a protest with the Board of Review is extended from May 25, 2020 to June 5, 2020.

Website Link: <https://tax.iowa.gov/sites/default/files/2020-04/DirectorExtensionOrder2020-02.pdf>

KANSAS

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020, for Q1 2020 estimated payments (See second link below for Notice 20-02).	July 15, 2020
Comments: Executive Order 20-13, signed by the Governor on March 23, 2020, is intended to bring Kansas' tax filing procedures in line with federal IRS measures in response to the COVID-19 pandemic.			
Website Link: https://www.ksrevenue.org/press/2020/pr03242020.html			
Website Link: https://www.ksrevenue.org/taxnotices/notice20-02.pdf			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020, for Q1 2020 estimated payments (See second link below for Notice 20-02).	July 15, 2020
Comments: Executive Order 20-13 extends to July 15, 2020, the deadline for filing the 2019 fiscal year tax returns for fiduciary income tax, corporate income tax, and privilege tax with due dates between April 15, 2020 and July 15, 2020. The payment due date for those taxes is also extended to July 15, 2020, and no P&I will be imposed if paid by July 15, 2020.			
Website Link: https://www.ksrevenue.org/press/2020/pr03242020.html			
Website Link: https://www.ksrevenue.org/taxnotices/notice20-02.pdf			

KENTUCKY

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020; for 2020 Q1 estimated payments	July 15, 2020
Comments: Enacted March 30, 2020, S.B. 150 requires the DOR to adhere to any tax payment requirement changes made by federal authorities and provide the same Kentucky payment requirements without the imposition of any P&I for any extensions for individual income, corporate income, sales/use, property, excise, trust income, and inheritance tax purposes.			

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
S.B. 150 also provides that a local tax district may suspend or extend applicable deadlines for filing taxable net profit or taxable gross receipt returns.			
Website Link: https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020; for 2020 Q1 estimated payments	July 15, 2020
Comments: See comments above in Business Income/Franchise section.			
Website Link: https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx			
Tax type: Property Tax			
Comments: The Kentucky Business Personal Property tax return (form 62A500) filing deadline has been extended to July 15, 2020.			
Website Link: https://revenue.ky.gov/Property/Business-Personal-Property/Pages/default.aspx			

LOUISIANA

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020, for partnership (IT-565 and R-6922) and corporation (CIFT-620) returns	July 15, 2020, for partnership (IT-565 and R-6922) and corporation (CIFT-620) returns	No extension	No P&I will be assessed provided that the return and payment are submitted to the Department by the July 15, 2020 extension date
Comments: INCOME and FRANCHISE TAXES: This is an automatic extension and no extension request is necessary. For fiscal year filers with an income tax or franchise return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date.			
Website Link: http://revenue.louisiana.gov/LawsPolicies/RIB%202020-009%20Income%20and%20Franchise%20Tax%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf			
Website Link: https://revenue.louisiana.gov/NewsAndPublications/COVID19LouisianaStateTaxFilingAndPaymentExtensions			
Tax type: Individual Income			

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
July 15, 2020, for individual (IT-540, IT-540B, and R-1035) and fiduciary (IT-541) returns	July 15, 2020, for individual (IT-540, IT-540B, and R-1035) and fiduciary (IT-541) returns	No extension. <i>(However, see the second link below for Revenue Ruling 20-002, which specifies how P&I can be waived if the taxpayer requests a waiver and acted in good faith to make estimated payments).</i>	No P&I will be assessed provided that the return and payment are submitted to the Department by the July 15, 2020 extension date

Comments: This is an automatic extension and no extension request is necessary. For fiscal year filers with an income tax or franchise return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date.

Website Link: <http://revenue.louisiana.gov/LawsPolicies/RIB%2020-009%20Income%20and%20Franchise%20Tax%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf>

Website Link: <http://revenue.louisiana.gov/LawsPolicies/RR%2020-002%20Income%20Tax%20Relief%20Provisions%20for%20COVID-19%20Public%20Health%20Emergency.pdf>

Tax type: Indirect Tax - Sales Tax

Comments: 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.

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.

Website Link: <http://revenue.louisiana.gov/LawsPolicies/RIB%2020-008%20Tax%20Return%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf>

Tax type: Property Tax

Comments: The normal deadline of April 1, 2020 has been extended to at least April 13, 2020, per Executive Order JBE 2020-30 issued on March 13, 2020.

Website Link: <https://gov.louisiana.gov/assets/ExecutiveOrders/JBE-EO-30.pdf>

MAINE

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020, for any estimated payments due April 15, 2020	July 15, 2020
Comments: Includes Form 1120ME (Maine Corporate Income Tax Return) and Form 1120B-ME (Maine Franchise Tax Return)			
Website Link: https://www.maine.gov/revenue/publications/alerts/2020/ta_mar2020_vol30_iss4.pdf			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020, for any estimated payments due April 15, 2020	July 15, 2020
Comments: Includes Form 1040ME (Maine Individual Income Tax Return) and Form 1041ME (Main Income Tax Return for Estates and Trusts)			
Website Link: https://www.maine.gov/revenue/publications/alerts/2020/ta_mar2020_vol30_iss4.pdf			
Tax type: Various			
Comments: "Payment and filing deadlines for all other tax types, including Maine sales tax and income tax withholding, remain unchanged."			
Website Link: https://www.maine.gov/revenue/publications/alerts/2020/ta_mar2020_vol30_iss4.pdf			

MARYLAND

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020, for March quarterly estimated payment of 2020 taxes	No interest or penalty will be imposed on 2019 income taxes if payments are made by July 15
Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 extension for filing returns and payment	Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 extension for filing returns and payment		
Comments: Per the Order, the Comptroller's office will also have a cessation of collection efforts, until 30 days after the lifting of the state of emergency.			

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief

Website Link: <https://www.marylandtaxes.gov/covid/>

Tax type: Individual Income

July 15, 2020	July 15, 2020	July 15, 2020, for April quarterly estimated payment of 2020 taxes	No interest or penalty for late payments will be imposed if 2019 tax payments are made by July 15, 2020
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Comments: Per the Order, the Comptroller's office will also have a cessation of collection efforts, until 30 days after the lifting of the state of emergency. The Order does NOT affect the filing of estate tax returns or the payment of estate tax.

Website Link: https://www.marylandtaxes.gov/forms/COVID_19_FAQ.pdf

Tax type: Property Tax

Comments: On March 30, 2020, the Maryland Department of Assessments and Taxation (SDAT) announced that the 2020 deadline to submit Annual Reports and Personal Property Tax Returns will be automatically extended to July 15, 2020.

Per the Maryland Business Express website, as of April 1, 2020, this extension may take a few days to be reflected online.

Website Link: <https://egov.maryland.gov/businessexpress>

Tax type: Unclaimed Property

Comments: The deadline to report and pay unclaimed property for insurance companies for calendar year 2019 is extended to July 31, 2020.

Website Link: https://www.marylandtaxes.gov/schedule/pdf/COVID-19_Tax_Alert.pdf

Tax type: Various - Non-Income Tax

Comments: "The June 1st extension applies to certain business returns with due dates during the months of March, April and May 2020 for businesses filing sales and use tax, withholding tax, and admissions & amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee and bay restoration fee returns."

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

Website Link: https://content.govdelivery.com/bulletins/gd/MDCOMP-28094ba?wgt_ref=MDCOMP_WIDGET_C7

MASSACHUSETTS

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief

Tax type: Business Income/Franchise

No extension	No extension	No extension	Late-file and late-pay penalties will be waived, as
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INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief

long as the corporate excise tax returns are filed and paid by July 15, 2020.

However, interest is statutory, and it will begin accruing after April 15, 2020.

Comments: For corporate excise tax, there is not an extension for filing or payments. The Commissioner will waive late-file and late-pay penalties through July 15, 2020. However, interest will not be waived, and it will begin accruing after the April 15, 2020 deadline.

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.

Website Link: <https://www.mass.gov/technical-information-release/tir-20-4-tax-filing-and-payment-relief-for-personal-income-and>

Tax type: Individual Income

July 15, 2020

July 15, 2020

July 15, 2020,
for Q1 and Q2 estimates for
the 2020 tax year

July 15, 2020

Comments: For personal income taxpayers, all returns and payments for the 2019 calendar year otherwise due on April 15, 2020 under G.L. c. 62C, § 6 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 an April 15, 2020 due date. It also applies to an April 2020 tax installment owed by a personal income taxpayer with respect to deemed repatriated income. Taxpayers that previously filed their 2019 returns but have not yet made the associated payments have until July 15, 2020 to make such payments.

Website Link: <https://www.mass.gov/technical-information-release/tir-20-4-tax-filing-and-payment-relief-for-personal-income-and>

Tax type: Property Tax

Comments: Division of Local Services issued Bulletin No. 2020-02 on April 3, 2020, which gives local jurisdictions the option to extended property tax due dates to no later than June 1, 2020.

The Bulletin also provides local jurisdictions the option to waive penalties and interest through June 30, 2020.

Website Link: <https://www.mass.gov/doc/bul-2020-02/download>

Tax type: Indirect Tax - Sales and Use Taxes

Comments: Sales by vendors whose cumulative liability in the 12-month period ending February 29, 2020 for returns required to be filed is less than \$150,000, the sales and use tax filing and payment schedule during the COVID-19 State of Emergency declared by the Governor is as follows. Returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, are suspended. All such returns and payments are due on June 20, 2020. This suspension does not apply to marijuana retailers, marketplace facilitators, or vendors selling motor vehicles.

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Website Link: https://www.mass.gov/regulations/830-CMR-62c162-sales-and-use-tax-returns-and-payments#-7-sales-tax-filing-and-payment-schedule-for-certain-vendors-during-covid-19-state-of-emergency			
Tax type: Indirect Tax - Meals Tax and Room Occupancy Excise			
Comments: DOR will waive any late-file late-payment penalties for returns and payments due during the period of March 20, 2020 through May 31, 2020 for (1) vendors with meals tax return and payment obligations, and (2) operators and intermediaries with room occupancy excise tax return and payment obligations.			
This is a waiver of penalties only; statutory interest will continue to accrue. Returns and payment must be made by June 20, 2020.			
Website Link: https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor			

MICHIGAN

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
Corporate Income Tax (CIT): July 31, 2020	CIT: July 31, 2020	July 15, 2020, for estimated payments that would be due April 15, 2020	CIT: July 31, 2020
July 15, 2020, for any other returns due on April 15, 2020	July 15, 2020, for any other returns due on April 15, 2020	July 31, 2020, for estimated payments that would be due on April 30, 2020	July 15, 2020, for any other returns due on April 15, 2020
Comments: Effective immediately, state of Michigan and city of Detroit income tax returns and payments due on April 15 are now due before midnight on July 15. Other state of Michigan cities with income taxes due on April 15 will now be due on July 15, while cities with income taxes due on April 30 will now be due on July 31.			
In addition, Michigan businesses that file corporate income tax annual returns by April 30 now have until July 31 to file and pay.			
The extensions in this order are automatic. Taxpayers do not need to file any additional forms or call the Michigan Department of Treasury to qualify.			
Website Link: https://www.michigan.gov/whitmer/0,9309,7-387-90499_90705-523380--,00.html			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020, for estimated payments that would be due April 15, 2020	July 15, 2020
		July 31, 2020,	

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief

for estimated payments that would be due on April 30, 2020

Comments: Effective immediately, state of Michigan and city of Detroit income tax returns and payments due on April 15 are now due before midnight on July 15. Other state of Michigan cities with income taxes due on April 15 will now be due on July 15, while cities with income taxes due on April 30 will now be due on July 31.

The extensions in this order are automatic. Taxpayers do not need to file any additional forms or call the Michigan Department of Treasury to qualify.

Website Link: https://www.michigan.gov/documents/treasury/2020.04.02_-_State_and_City_Income_Tax_Deadline_Change_685810_7.pdf

Tax type: Indirect Tax - Sales, Use, and Withholding (SUW)

Comments: Updated on 4/14/20, Treasury issued a notice that it will waive penalties and interest for the late filings or payments of sales, use, and withholding (SUW) tax returns due April 20, 2020, for a period of 30 days, to May 20, 2020. This applies to both monthly returns and Q1 returns due on April 20, 2020.

This waiver also includes SUW returns or payments due on April 20, 2020 as a result of the previous 30-day waiver of penalty and interest for payments or returns due on March 20, 2020 (*see Notice in second link below*). Taxpayers originally required to remit tax and file returns on March 20, 2020 therefore have until May 20, 2020 to remit tax and fire returns without penalty and interest.

The waiver is not available for accelerated sales, use, or withholding tax filers.

Website Link: https://www.michigan.gov/documents/treasury/SUW_Penalty_and_Interest_Waiver_Notice_687057_7.pdf

Website Link: https://www.michigan.gov/documents/treasury/SUW_Penalty_and_Interest_Waiver_Notice_684145_7.pdf

Tax type: Unclaimed Property

Comments:

Due date: July 1

No specific COVID-19 extension available yet. State does offer a 60-day extension to be granted. Holder should email their request containing the Company name, address and tax ID number of your business prior to the July deadline to TreasUPDReporting@michigan.gov and holder will receive confirmation of the approved extension.

ACH Payment Option Available: Yes

Online filing: Not required but available at: <https://unclaimedproperty.michigan.gov/app/holder-info>

Website Link: <https://unclaimedproperty.michigan.gov/>

MINNESOTA

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
No extension	No extension	No extension	No extension
<p>Comments: The Minnesota due date has not changed for Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes. However, these taxpayers may qualify for an automatic filing extension under state law.</p> <p>Per the FAQs (<i>see the second link below</i>), "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>(<i>See the 3rd link on the right for procedures on how to request an abatement for P&I</i>).</p>			
Website Link: https://www.revenue.state.mn.us/our-response-covid-19			
Website Link: https://www.revenue.state.mn.us/covid-19-faqs-businesses			
Website Link: https://www.revenue.state.mn.us/abatement-information-businesses			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	No extension. "Grace period does not include estimated tax payments for individual income taxes due April 15, 2020, for the 2020 tax year"	July 15, 2020
<p>Comments: Due to COVID-19, we are providing additional time until July 15, 2020, for taxpayers to file and pay 2019 Minnesota Individual Income Tax without any penalty and interest.</p> <p>This includes all estimated and other income tax payments for tax year 2019 that would otherwise be due April 15, 2020. It does not include estimated tax payments for the 2020 tax year or Individual Use Tax payments.</p>			
Website Link: https://www.revenue.state.mn.us/press-release/2020-03-23/additional-time-file-and-pay-minnesota-2019-individual-income-tax			
Tax type: Indirect Tax - Sales Taxes			
<p>Comments: SALES TAXES: May 20 - extend payment of sales taxes - 60-day sales and use tax grace period for businesses required to suspend or reduce services under Executive Order 20-04 - can pay sales taxes by May 20. Businesses need to file March and April return.</p>			
Website Link: https://www.revenue.state.mn.us/sales-and-use-tax			

MISSISSIPPI

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
May 15, 2020	May 15, 2020	May 15, 2020, for the Q1 2020 estimated tax payment	May 15, 2020
<p>Comments: Withholding tax payments for the month of April are extended until May 15, 2020.</p> <p>The extension does not apply to Sales Tax, Use Tax, or any other tax types. These returns should be filed and paid on the normal due date.</p>			
<p>Website Link: https://www.dor.ms.gov/Pages/Extensions-for-the-COVID-%E2%80%93-19-Pandemic.aspx</p>			
Tax type: Individual Income			
May 15, 2020	May 15, 2020	May 15, 2020, for the Q1 2020 estimated tax payment	May 15, 2020
<p>Comments:</p>			
<p>Website Link: https://www.dor.ms.gov/Documents/COVID%20Extensions%20Press%20Release.pdf</p>			

MISSOURI

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020, for both 2020 Q1 and Q2 estimated payments. <i>(See second link below for press release related to Q2 estimated payments).</i>	P&I relief will automatically be granted through July 15, 2020. P&I will begin to accrue on any remaining unpaid balances as of July 16, 2020.
<p>Comments: The DOR will automatically provide this relief, so filers do not need to take any additional steps to qualify.</p> <p>On April 14, 2020, the MS DOR announced the extension applies to partnership returns (Form MO-10650). <i>(See third link below for press release related to partnerships).</i></p>			
<p>Website Link: https://governor.mo.gov/press-releases/archive/governor-parson-protects-missouris-most-vulnerable-citizens-and-workers</p>			
<p>Website Link: https://dor.mo.gov/news/newsitem/uuid/5b3d8e81-0f76-4a14-8ebd-d94a653af0f7</p>			

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief

Website Link: <https://dor.mo.gov/news/newsitem/uuid/7608173b-295d-44a2-8222-887b293aa484>

Tax type: Individual Income

July 15, 2020	July 15, 2020	July 15, 2020, for both 2020 Q1 and Q2 estimated payments. <i>(See second link below for press release related to Q2 estimated payments).</i>	P&I relief will automatically be granted through July 15, 2020. P&I will begin to accrue on any remaining unpaid balances as of July 16, 2020.
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Comments: The DOR will automatically provide this relief, so filers do not need to take any additional steps to qualify.

Website Link: <https://governor.mo.gov/press-releases/archive/governor-parson-protects-missouris-most-vulnerable-citizens-and-workers>

Website Link: <https://dor.mo.gov/news/newsitem/uuid/5b3d8e81-0f76-4a14-8ebd-d94a653af0f7>

KANSAS CITY, MISSOURI

Tax type: City Taxes

July 15, 2020	July 15, 2020	July 15, 2020
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Comments: Kansas City, Missouri, is extending the 2019 Earnings Tax filing and payment deadline to July 15, 2020, mirroring the guidance issued by the Internal Revenue Service and the State of Missouri Department of Revenue. The change, approved on March 26, 2020, by the City Council, is automatic and does not require a request for extension from taxpayers.

This ordinance does not apply to the quarterly employers' withholding tax requirements.

The Kansas City Commissioner of Revenue clarified that a KC extension filed on or before July 15 will extend the return filing an additional six months to January 15, 2021.

Website Link: <https://www.stlouis-mo.gov/collector/docs/EarningsTaxReliefImmediate-Release.pdf>

ST. LOUIS, MISSOURI

Tax type: City Taxes

July 15, 2020	July 15, 2020	July 15, 2020; This relief for individuals and corporations will also include estimated tax payments for tax year 2020 that are due on April 15, 2020	July 15, 2020; Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. Individuals and corporations that file their return or request an extension of time to file by July 15, 2020, will automatically
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Tax type: City Taxes

avoid interest and penalties on the tax paid by July 15.

Comments: Payment relief for individuals and corporations: Income tax payment deadlines for individual and corporate income returns with a due date of April 15, 2020, are extended until July 15, 2020. This payment relief applies to all individual income tax returns, income tax returns filed by C Corporations, and income tax returns filed by trusts or estates. The DOR will automatically provide this relief, so filers do not need to take any additional steps to qualify.

In an email, the DOR clarified that the deadline for partnerships has also been extended to July 15.

Website Link: <https://www.stlouis-mo.gov/collector/docs/EarningsTaxReliefImmediate-Release.pdf>

MONTANA**INCOME TAXES**

Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
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Tax type: Business Income/Franchise

No extension	No extension	No extension	No extension
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Comments:

Website Link: <https://mtrevenue.gov/2020/03/20/2020-tax-deadline-extended/>

Tax type: Individual Income

July 15, 2020	July 15, 2020	July 15, 2020, only for 2020 Q1 estimated payments	July 15, 2020
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Comments: Per the Montana Department of Revenue's FAQs, "The payment deadlines that are extended are the taxes due with the 2019 income tax return for individuals, estates and trusts.

The payment of the first installment of 2020 estimated tax for individuals, estates and trusts that was due April 15, 2020 is also postponed to July 15, 2020. However, the second installment of estimated tax is still due on June 15.

The due dates to pay taxes for other tax types are not postponed."

Website Link: <https://mtrevenue.gov/2020/03/20/2020-tax-deadline-extended/>

Website Link: <https://mtrevenue.gov/2020/04/08/covid-extension-faq/>

NEBRASKA**INCOME TAXES**

Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
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Tax type: Business Income/Franchise

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
July 15, 2020	July 15, 2020	July 15, 2020, for estimated tax due on April 15, 2020; However, the Q2 payment due date remains June 15, 2020	July 15, 2020

Comments: In a March 23rd press conference, the Governor announced an extension to July 15, 2020, for state income tax filings, payments, and estimated payments that are originally due on April 15, 2020.

Per the Nebraska Department of Revenue's website, the extensions apply to Forms 1120N and 1120N-ES.

Fiscal year taxpayers are only extended if their tax year end is January 31 and their filing deadline or due date happens to fall on April 15, 2020.

(See the FAQs listed on the DOR website using the second link below).

Website Link: <https://governor.nebraska.gov/press/gov-ricketts-announces-extended-tax-deadline-overviews-state%E2%80%99s-continuity-plans>

Website Link: <https://revenue.nebraska.gov/businesses/frequently-asked-questions-about-income-tax-due-date-extension>

Tax type: Individual Income

July 15, 2020	July 15, 2020	July 15, 2020, for estimated tax due on April 15, 2020; However, the Q2 payment due date remains June 15, 2020	July 15, 2020
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Comments: In a March 23rd press conference, the Governor announced an extension to July 15, 2020, for state income tax filings, payments, and estimated payments that are originally due on April 15, 2020.

Per the Nebraska Department of Revenue's website, the extensions apply to Forms 1120N and 1120N-ES.

Website Link: <https://revenue.nebraska.gov/about/tax-calendar>

NEVADA

No guidance at this time.

NEW HAMPSHIRE

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
No Covid-19 related extension; however, taxpayers have an automatic 7-month extension, if they pay the tax due in full by April 15, 2020.	No Covid-19 related extension; however, taxpayers have an automatic 7-month extension, if they pay the tax due in full by April 15, 2020. No P&I if taxpayers pay the amount of their 2018 tax liability by April 15, 2020. Additional Payment Relief: June 15, 2020	2020 quarterly estimates remain due on April 15th and June 15th. Taxpayers impacted by Covid-19 who make their estimated payments in at least the amount of their 2018 total tax liability will not incur underpayment penalties. Additional Payment Relief: June 15, 2020, for 2020 Q1 estimated payments	P&I will not be assessed against taxpayers who file their returns and pay any remaining balance due within the automatic 7-month extension, if by April 15, 2020, they have paid the amount of their 2018 tax liability. Additional Payment Relief: P&I waived through June 15, 2020

Comments: Business Profits Tax and Business Enterprise Tax.

The relief described in TIR 2020-001 applies only to calendar year Business Tax and Interest & Dividends Tax taxpayers with April 15, 2020 due dates.

Additional payment relief available to Business Tax taxpayers whose tax year 2018 total tax liability was \$50,000 or less.

Website Link: <https://www.revenue.nh.gov/tirs/documents/2020-001.pdf>

Tax type: Individual Income

No Covid-19 related extension; however, taxpayers have an automatic 7-month extension, if they pay the tax due in full by April 15, 2020.	No Covid-19 related extension; however, taxpayers have an automatic 7-month extension, if they pay the tax due in full by April 15, 2020. No P&I if taxpayers pay the amount of their 2018 tax liability by April 15, 2020. Additional Payment Relief: June 15, 2020	2020 quarterly estimates remain due on April 15th and June 15th. Taxpayers impacted by Covid-19 who make their estimated payments in at least the amount of their 2018 total tax liability will not incur underpayment penalties. Additional Payment Relief: June 15, 2020, for 2020 Q1 estimated payments	P&I will not be assessed against taxpayers who file their returns and pay any remaining balance due within the automatic 7-month extension, if by April 15, 2020, they have paid the amount of their 2018 tax liability. Additional Payment Relief: P&I waived through June 15, 2020
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Comments: Interest & Dividends Tax.

The relief described in TIR 2020-001 applies only to calendar year Business Tax and Interest & Dividends Tax taxpayers with April 15, 2020 due dates.

Additional payment relief available to Interest & Dividends Tax taxpayers whose tax year 2018 total tax liability was \$10,000 or less.

Website Link: <https://www.revenue.nh.gov/tirs/documents/2020-001.pdf>

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Property Tax			
Comments: Per Emergency Order #25 issued by the Governor on April 3, 2020: "Municipalities and Counties are authorized to use their abatement authority, pursuant to RSA 76: 16 and RSA 29: 12, to grant blanket abatements of the interest charged on all property taxes not paid after their assessment, for the duration of the State of Emergency declared in Executive Order 2020-04 and any subsequent orders. Individual applications for abatements of interest are not required pursuant to this Emergency Order."			
Website Link: https://www.governor.nh.gov/news-media/emergency-orders/documents/emergency-order-25.pdf			

NEW JERSEY

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020, for Q1 2020 estimated payments.	July 15, 2020
Includes: CBT-100 CBT-100S CBT-150 BFC-1 NJ-1065 PART-200-T NJ-CBT-1065 CBT-206	Includes: CBT-100 CBT-100S CBT-150 BFC-1 NJ-1065 PART-200-T NJ-CBT-1065 CBT-206	But, Q2 2020 estimated payments are not extended, and they remain due on June 15, 2020.	Includes: CBT-100 CBT-100S CBT-150 BFC-1 NJ-1065 PART-200-T NJ-CBT-1065 CBT-206
Comments: On April 14, 2020, the Governor signed S. 2338. The New Jersey Division of Taxation's website was updated to state the following: "In order to maintain consistency with the federal income tax extension, the Governor will be signing legislation to extend the due date to file and make payments for Individual Gross Income Tax, Partnership, and Corporation Business Tax until July 15th. All other tax filing deadlines remain the same. Access our Due Dates page for a list of returns and updated due dates." Bill S-2338 extending the time to file and pay <u>2019 calendar year</u> Individual Gross Income Tax, Partnership, and Corporation Business Tax originally due on April 15, 2020 has passed both legislative houses. The Governor has announced his intention to sign the legislation into law on Tuesday. These taxpayers will have until July 15, 2020 to file returns and make applicable tax payments, which includes 1st quarter 2020 estimated tax payments. All other returns and payments are due on their original due date, including 2nd quarter estimated tax payments. Penalties and interest will not be imposed on the balance of 2019 income tax due between the original due date and July 15. (See the second link below for an updated calendar of due dates for each return, and the third link below for NJ Bill S. 2338).			

INCOME TAXES

Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
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Website Link: <https://nj.gov/governor/news/news/562020/approved/20200401a.shtml>

Website Link: <https://www.state.nj.us/treasury/taxation/duedates.shtml>

Website Link: https://www.njleg.state.nj.us/2020/Bills/S2500/2338_I1.PDF

Tax type: Nexus

Comments:

Tele-Commuting and Corporate Nexus:

"As a result of COVID-19 causing people to work from home as a matter of public health, safety, and welfare, the Division will temporarily waive the impact of the legal threshold within N.J.S.A. 54:10A-2 and N.J.A.C. 18:7-1.9(a) which treats the presence of employees working from their homes in New Jersey as sufficient nexus for out-of-state corporations. In the event that employees are working from home solely as a result of closures due to the coronavirus outbreak and/or the employer's social distancing policy, no threshold will be considered to have been met."

Website Link: <https://www.state.nj.us/treasury/taxation/businesses.shtml>

Tax type: Individual Income

July 15, 2020	July 15, 2020	July 15, 2020, for Q1 2020 estimated payments.	July 15, 2020
Includes: NJ-1040 NJ-1040NR NJ-1041 NJ-1080C NJ-1040ES	Includes: NJ-1040 NJ-1040NR NJ-1041 NJ-1080C NJ-1040ES	But, Q2 2020 estimated payments are not extended, and they remain due on June 15, 2020.	Includes: NJ-1040 NJ-1040NR NJ-1041 NJ-1080C NJ-1040ES

Comments: On April 14, 2020, the Governor signed S. 2338. The New Jersey Division of Taxation's website was updated to state the following:

"In order to maintain consistency with the federal income tax extension, the Governor will be signing legislation to extend the due date to file and make payments for Individual Gross Income Tax, Partnership, and Corporation Business Tax until July 15th. All other tax filing deadlines remain the same. Access our Due Dates page for a list of returns and updated due dates."

Bill S-2338 extending the time to file and pay 2019 calendar year Individual Gross Income Tax, Partnership, and Corporation Business Tax originally due on April 15, 2020 has passed both legislative houses. The Governor has announced his intention to sign the legislation into law on Tuesday. These taxpayers will have until July 15, 2020 to file returns and make applicable tax payments, which includes 1st quarter 2020 estimated tax payments.

All other returns and payments are due on their original due date, including 2nd quarter estimated tax payments.

Penalties and interest will not be imposed on the balance of 2019 income tax due between the original due date and July 15.

(See the second link below for an updated calendar of due dates for each return, and the third link below for NJ Bill S. 2338).

Website Link: <https://www.state.nj.us/treasury/taxation/duedates.shtml>

Website Link: https://www.njleg.state.nj.us/2020/Bills/S2500/2338_I1.PDF

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief

Website Link: <https://nj.gov/governor/news/news/562020/approved/20200401a.shtml>

Tax type: Appeals

Comments:

Extension of Time to File Administrative Protests and Tax Court Appeals:

New Jersey Supreme Court Chief Justice Stuart Rabner issued an order on March 19, 2020, followed up by a more extensive Order on March 27, 2020 and a clarifying Order on April 6, 2020, which extends the statutory 90-day timeframe within which individuals or businesses may file a N.J. Tax Court or N.J. County Boards of Taxation appeal, or an administrative protest with the N.J. 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.

Website Link: <https://www.state.nj.us/treasury/taxation/pdf/SupplementalOrderTaxAppealDeadlines.pdf>

NEW MEXICO

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief

Tax type: Business Income/Franchise

July 15, 2020	July 15, 2020	July 15, 2020; "New Mexico corporate income tax returns and payments due between April 15, 2020 and July 15, 2020 may be submitted without penalty no later than July 15, 2020"	P&I will not be assessed, as long as payment is received by July 15, 2020
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Comments: Taxpayers do not have to request an extension. Currently, the Taxation and Revenue Department (TRD) is working on making system changes to reflect these extensions.

Website Link:

http://www.tax.newmexico.gov/uploads/PressRelease/e19f5d4c8b014c6d870f8073d673341b/FOR_IMMEDIATE_RELEASE.pdf

Tax type: Individual Income

July 15, 2020	July 15, 2020	July 15, 2020	P&I will not be assessed, as long as payment is received by July 15, 2020
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Comments: Taxpayers do not have to request an extension. Currently, the TRD is working on making system changes to reflect these extensions.

Website Link: <https://www.newmexico.gov/2020/03/25/income-tax-extensions-will-not-trigger-interest-charges/>

Tax type: Various

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
<p>Comments: In a revised 3/25/2020 notice, New Mexico clarified that "The extensions do not apply to gross receipts tax, governmental gross receipts tax, compensating tax, leased vehicle gross receipt receipts, leased vehicle surcharge (reported using CRS), or any other tax program that is not listed above."</p>			

Website Link: <http://www.tax.newmexico.gov/>

Tax type: Payroll - Withholding Tax

Comments: "Withholding tax is withheld from employee wages and remitted to the state each month. Under today's action, withholding taxes normally due on the 25th of March, April, May, and June will now be due on July 25. The state will waive any penalties for withholding taxes not remitted during the grace period. However, under state law, interest will accrue from the original due date. The governor expressed support for waiving or refunding any interest owed by taxpayers taking advantage of the extensions announced today. "

Website Link: <http://www.tax.newmexico.gov/news-alerts.aspx>

NEW YORK

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
<p>Tax type: Business Income/Franchise</p>			
July 15, 2020	July 15, 2020	July 15, 2020, for estimated taxes for the 2020 tax year originally due on April 15, 2020	July 15, 2020

Comments: Per the 3/29/20 Notice:

- No extension is provided in this notice for the payment or deposit of any other type of state tax, or for the filing of any state information return.
- Remittance of income tax withheld by employers required to be made using Form NYS-1, Return of Tax Withheld, must be made on time.

Website Link: <https://www.tax.ny.gov/press/alerts/nys-tax-response-to-covid-19.htm>

Website Link: <https://www.tax.ny.gov/pdf/notices/n20-2.pdf>

Tax type: Individual Income

July 15, 2020	July 15, 2020	July 15, 2020, for estimated taxes for the 2020 tax year originally due on April 15, 2020	July 15, 2020
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Comments: The extension applies to individuals and fiduciaries (estate and trusts).

On 4/15/20, NY updated its guidance in Notice N-20-2 to clarify that the relief applies to personal income taxes administered by NYS, which include:

- New York City resident tax
- Yonkers Resident income tax surcharge

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
-Yonkers nonresident earnings tax -MCTMT on net earnings from self-employment			

Website Link: <https://content.govdelivery.com/accounts/NYTAX/bulletins/286747b>

Website Link: <https://www.tax.ny.gov/pdf/notices/n20-2.pdf>

Tax type: Indirect Tax - Sales and Use Tax

Comments: SALES AND USE TAX:

The Governor has issued an executive order expanding the Tax Commissioner's authority to abate late filing and payment penalties to also allow the Commissioner to abate interest on quarterly sales and use tax filings and remittances with a due date of March 20, 2020 for those who were unable to timely file and pay as result of the COVID-19 virus, such as:

- taxpayers who were unable to meet tax filing, payment, or other deadlines because key employees were treated or suspected to have COVID-19;
- taxpayers whose records necessary to meet tax filing, payment, or other deadlines are not available due to the outbreak;
- taxpayers who have difficulty in meeting tax filing, payment, or other deadlines because of closure orders or similar business disruptions directly resulting from the outbreak; and
- taxpayers whose tax practitioners were unable to complete work to meet tax filing, payment, and other deadlines on behalf of their clients due to the outbreak.

Returns must be filed and the amount due must be paid within 60 days of the due date for this relief to apply.

(Click the second link below to "Request Relief" from the NY Dep't of Tax & Finance).

Website Link: <https://www.tax.ny.gov/pdf/notices/n20-1.pdf>

Website Link: <https://www.tax.ny.gov/press/alerts/sales-tax-relief-for-covid-19.htm>

NEW YORK CITY, NEW YORK

Tax type: City Taxes - Business Taxes

Comments:

BUSINESS TAXES *(from the FAQs as of April 14, 2020, see second link below):*

"For New York City business taxes (unincorporated business tax, general corporation tax, business corporation tax and banking corporation tax), please file your tax return or a form NYC-EXT and pay any tax due by July 15, 2020. If you are filing online, enter the special condition code "CV" in the space indicated near the top right of the online form. If you are filing a paper return or NYC-EXT, please write "COVID-19" on the top center of the front page.

Eligible business tax filers submitting form NYC-EXT by July 15 will have an additional six months from the original due date to file their returns. The special condition code "CV" should be entered on the online return ultimately filed. If you are filing a paper business tax return, please write "COVID-19" on the top center of the front page.

Penalties on late filings and payments will resume after July 15, 2020."

Website Link: <https://www1.nyc.gov/assets/finance/downloads/pdf/fm/2020/fm-20-2.pdf>

Website Link: <https://www1.nyc.gov/site/finance/taxes/business-tax-extension-faq.page>

NEW YORK CITY, NEW YORK

Tax type: City Taxes - Individual Taxes**Comments:**

PERSONAL INCOME TAXES (from the FAQs as of April 14, 2020, see link below):

"New York City Personal Income Tax is administered and collected by New York State. Because of the COVID-19 crisis, the governor has extended the filing deadline for New York State and New York City Personal Income Tax to July 15, 2020. Please visit the New York State Department of Taxation and Finance for additional information."

Website Link: <https://www1.nyc.gov/site/finance/taxes/business-tax-extension-faq.page>

NORTH CAROLINA

INCOME TAXES

Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
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Tax type: Business Income/Franchise

July 15, 2020	July 15, 2020		Penalty relief, as long as taxpayers file and pay by the July 15 deadline. However, interest will accrue from April 15 until the date of payment.
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Comments: These changes do not apply to trust taxes, such as sales and use or withholding taxes.

Website Link: <https://www.ncdor.gov/news/press-releases/2020/03/21/tax-filing-deadline-extended-july-15>

Tax type: Individual Income

July 15, 2020	July 15, 2020		Penalty relief, as long as taxpayers file and pay by the July 15 deadline. However, interest will accrue from April 15 until the date of payment.
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Website Link: <https://www.ncdor.gov/news/press-releases/2020/03/21/tax-filing-deadline-extended-july-15>

NORTH DAKOTA

INCOME TAXES

Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
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Tax type: Business Income/Franchise

July 15, 2020	July 15, 2020	July 15, 2020	July 15, 2020
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INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Comments: Per North Dakota, "We are currently aligned with the IRS extension date. Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest."			
Website Link: https://www.nd.gov/tax/covid-19-tax-guidance/			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020	July 15, 2020
Comments: Per North Dakota, "We are currently aligned with the IRS extension date. Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest."			
Website Link: https://www.nd.gov/tax/covid-19-tax-guidance/			

OHIO

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020, for Q1 and Q2 estimates for the 2020 tax year	July 15, 2020
Comments: "The filing extension, and waiver of penalty and interest, will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state's centralized filing system."			
Website Link: https://www.tax.ohio.gov/Portals/0/communications/news_releases/Incometaxfilingextended03272020.pdf			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020, for Q1 and Q2 estimates for the 2020 tax year	July 15, 2020
Comments: "The filing extension, and waiver of penalty and interest, will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state's centralized filing system."			
Website Link: https://www.tax.ohio.gov/Portals/0/communications/news_releases/Incometaxfilingextended03272020.pdf			

OKLAHOMA

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020, for estimated payments due April 15, 2020. However, the regularly scheduled June 30 estimated payment deadline has not been extended.	July 15, 2020
<p>Comments: The filing/paying extension is extended to all with no need to apply in order to receive it for taxes due on April 15, 2020.</p> <p>The extension applies to Form 512, Form 512S, and Form 514.</p> <p>An electing pass-through entity may defer payment of the 2019 pass-through entity tax and filing of its 2019 income tax return until July 15, 2020 as well.</p>			
<p>Website Link: https://www.ok.gov/tax/COVID-19_Information_and_Updates.html</p>			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020, for estimated payments due April 15, 2020. However, the regularly scheduled June 30 estimated payment deadline has not been extended.	July 15, 2020
<p>Comments: The filing/paying extension is extended to all with no need to apply in order to receive it for taxes due on April 15, 2020.</p> <p>The extension applies to Form 511, Form 511NR, Form 513, and Form 513R.</p>			
<p>Website Link: https://www.ok.gov/tax/COVID-19_Information_and_Updates.html</p>			

OREGON

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	Estimated tax payments for tax year 2020 are not extended	July 15, 2020

Comments: The Director's Order extends the filing and payment of Oregon income taxes reported on the following forms from May 15 to July 15:

- Form OR-20 (Oregon Corporation Excise Tax return)
- Form OR-20-INC (Oregon Corporation Income Tax return)
- Form OR-20-INS (Oregon Insurance Excise Tax return);

And from April 15 to July 15:

- Form OR-OC (Oregon Composite Return)

Not Extended:

- Partnership returns/payment (Form OR-65) are still due March 16, 2020.
- S Corp returns/payment (Form OR-20-S) are still due April 16, 2020.

Fiscal Year: 2019 fiscal year taxpayers with a due date of April 15, 2020, or May 15, 2020, are extended to July 15, 2020. But, any taxpayers who have filing or payment due dates other than April 15 or May 15 have not been extended.

(See second link below for updated FAQs issued by the OR DOR).

Website Link: <https://www.oregon.gov/dor/Pages/COVID19.aspx>

Website Link: <https://www.oregon.gov/dor/Documents/Director-Order-FAQ.pdf>

Tax type: Business Income/Franchise - Corporate Activity Tax (CAT)

The first estimated payment for the CAT is not extended and is 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 not assess underpayment penalties for taxpayers making a good-faith effort to estimate their first quarter CAT payments."

Comments: Corporate Activity Tax (CAT): The first estimated payment for the CAT is not extended and is due April 30, 2020.

Website Link: <https://www.oregon.gov/dor/Documents/Director-Order-FAQ.pdf>

Tax type: Individual Income

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
July 15, 2020	July 15, 2020	Estimated tax payments for tax year 2020 are not extended	July 15, 2020
<p>Comments: The Director's Order extends the filing and payment of Oregon income taxes reported on the following forms from April 15 to July 15:</p> <ul style="list-style-type: none"> • Form OR-40, OR-40-N, and OR-40-P (Oregon Personal Income Tax Return) • Form OR-41 (Oregon Fiduciary Return) • Form OR-STI (Statewide Transit Individual Tax Return) • Form OR-LTD and OR-TM (Transit Self-Employment Returns) <p>Not Extended:</p> <ul style="list-style-type: none"> • Estate Transfer Taxes (Form OR-706) • With respect to Oregon Fiduciary Income Tax Return (Form OR-41), if you are filing with a federal Form 990-T, the filing due date is still May 15, 2020 and was not extended in the Director's Order. <p>Fiscal Year: 2019 fiscal year taxpayers with a due date of April 15, 2020, or May 15, 2020, are extended to July 15, 2020. But, any taxpayers who have filing or payment due dates other than April 15 or May 15 have not been extended.</p> <p><i>(See second link below for updated FAQs issued by the OR DOR).</i></p>			
<p>Website Link: https://www.oregon.gov/dor/Pages/COVID19.aspx</p>			
<p>Website Link: https://www.oregon.gov/dor/Documents/Director-Order-FAQ.pdf</p>			

PENNSYLVANIA

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
RCT-101: August 14, 2020	RCT-101: August 14, 2020	RCT-101: August 14, 2020, for estimated payments due May 15, 2020, and for estimated payments due June 15, 2020.	RCT-101: August 14, 2020
PA-20S/PA-65: July 15, 2020	PA-20S/PA-65: July 15, 2020		PA-20S/PA-65: July 15, 2020
<p>Comments: Corporations file Form RCT-101, which is originally due on May 15, 2020. Partnerships and S Corporations file informational returns on Form PA 20S/PA-65, which are originally due on July 15, 2020.</p> <p>Per the PA FAQs (as of 4/15/20), relief is granted for corporations with fiscal-year ends of 11/30/19, 1/31/20, and 2/29/20.</p> <p>Extensions also apply for the filing of 2019 local tax returns and payments.</p> <p><i>(See second link below for a calendar of Pennsylvania's extensions, website updated on 4/15/20).</i></p>			

INCOME TAXES

Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
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Website Link: <https://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=309>

Website Link: <https://www.revenue.pa.gov/Pages/COVID19.aspx>

Tax type: Individual Income

July 15, 2020	July 15, 2020	July 15, 2020, for 2020 Q1 and Q2 estimated payments	July 15, 2020
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Comments: Individuals filing Form PA-40, as well as trusts/estates filing form PA-41, which are originally due April 15, 2020.

Extensions also apply for the filing of 2019 local tax returns and payments.

(See second link below for a calendar of Pennsylvania's extensions, website updated on 4/15/20).

Website Link: <https://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=309>

Website Link: <https://www.revenue.pa.gov/Pages/COVID19.aspx>

Tax type: Indirect Tax - Sales and Use Tax

Comments:

SALES AND USE TAX (ACCELERATED PAYMENTS):

DOR is waiving penalties for businesses that are required to make Accelerated Sales Tax (AST) prepayments by the deadline of Friday, March 20. Additionally, for April, May, and June sales tax payments, the department is waiving the AST prepayment requirement and asking businesses to simply remit the sales tax that they have collected in March, April, May, and June on the 20th of the following month, which follows the standard due dates for monthly filers who have no prepayment requirement.

Website Link: <https://www.revenue.pa.gov/Pages/COVID19.aspx#AcceleratedSTPrepayments>

Tax type: Unclaimed Property

Comments:

Due date: April 15

Effective immediately, the Pennsylvania Treasury Department is granting a two-month waiver of all fines, penalties and interest assessments for any unclaimed property report filed late. The statutory deadline for Holders to file and remit unclaimed property remains April 15, 2020. However, the Department will waive all fines, penalties and interest otherwise applicable for all late filed reports and property received by the Department on or before June 15, 2020. For any Holders in need of additional time, please notify Treasury via email at report@patreasury.gov.

ACH Payment Option Available: Yes

Online filing: Not required but available at:

https://www.patreasury.gov/Unclaimed/HolderReporting/Hldr_Login.asp

Website Link: <https://www.patreasury.gov/unclaimed-property/holder/>

PHILADELPHIA, PENNSYLVANIA**INCOME TAXES**

Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
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Tax type: City Taxes

BIRT and Net Profits Tax: July 15, 2020	BIRT and Net Profits Tax: July 15, 2020	BIRT and Net Profits Tax: July 15, 2020, for estimated payments	
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Comments: Business Income & Receipts Tax (BIRT) and Net Profits Tax.

(See the second link below for a list of all of Philadelphia's tax responses to Covid-19).

Website Link: <https://www.phila.gov/2020-03-23-city-of-philadelphia-extends-property-business-tax-deadlines/>

Website Link: <https://www.phila.gov/documents/coronavirus-tax-guidance/>

Tax type: City Taxes

Comments: The payment and filing deadline for the 2019 School Income Tax (SIT) remains April 15, 2020. Taxpayers who cannot meet this deadline should file an extension and submit a payment equal to the previous year's liability by April 15, 2020.

Website Link: <https://www.phila.gov/media/20200331141431/School-Income-Tax-SIT-policy-update-coronavirus.pdf>

Tax type: City Taxes

Comments: Small Business Relief Programs - see link below.

Website Link: <https://www.phila.gov/programs/philadelphia-covid-19-small-business-relief-fund/application-for-relief-programs/>

Tax type: City Taxes

Comments: Real Estate Tax: "If you cannot pay your Real Estate Tax by March 31, we have extended the deadline to pay an additional 30 days. The due date for 2020 Real Estate Taxes is now April 30, 2020."

Website Link: <https://www.phila.gov/2020-03-23-city-of-philadelphia-extends-property-business-tax-deadlines/>

Tax type: City Taxes

Comments: WAGE TAX: The Philadelphia Department of Revenue has not changed the Wage Tax policy. Schedules to withhold and remit the tax to the City remain the same.

Website Link: <https://www.phila.gov/media/20200326113032/2020-Wage-Tax-guidance-coronavirus-032620.pdf>

RHODE ISLAND

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020, for Q1 business estimates for the 2020 tax year	July 15, 2020
<p>Comments: See Rhode Island Advisory No. 2020-11 (website link) for more detail on filing and payment extensions. The extension applies to C Corporations (Form RI-1120C), Single-member LLC (Form RI-1065), Pass-Through Withholding (Form RI-1096PT), and Composite (Form RI-1040C-ES).</p> <p>The extension also applies to fiscal-year filers whose original or extended due date would normally fall on April 15, 2020.</p>			
Website Link: http://www.tax.ri.gov/Advisory/ADV_2020_11.pdf			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020, for Q1 personal income tax estimates for the 2020 tax year	July 15, 2020
<p>Comments: See Rhode Island Advisory No. 2020-11 (website link) for more detail on filing and payment extensions. The extension applies to personal income tax returns (Form RI-1040), as well as estate and trust income tax returns (Form RI-1041).</p> <p>The extension also applies to fiscal-year filers whose original or extended due date would normally fall on April 15, 2020.</p>			
Website Link: http://www.tax.ri.gov/Advisory/ADV_2020_11.pdf			

SOUTH CAROLINA

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020, for Q1 estimated payments due on April 15, 2020, and for Q2 estimated payments due on June 15, 2020.	Interest and penalties will be waived
<p>Comments: The relief discussed in SC Information Letter #20-4 applies only to income taxes. Non-income taxes are discussed in SC Information Letter #20-3 and below.</p>			

INCOME TAXES

Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
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SC Information Letter #20-8 (issued April 14, 2020), broadens the extensions to account for the recent federal changes. It applies to all taxpayers that have an income tax, franchise tax, or corporate license fee filing/payment deadline (originally or pursuant to a valid extension) between April 1, 2020 and July 15, 2020. The taxpayer may be a calendar year or fiscal year taxpayer.

Website Link: <https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-4.pdf>

Website Link: <https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-8.pdf>

Tax type: Individual Income

July 15, 2020	July 15, 2020	July 15, 2020, for Q1 estimated payments due on April 15, 2020, and for Q2 estimated payments due on June 15, 2020.	Interest and penalties will be waived
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Comments: The relief discussed in SC Information Letter #20-4 applies only to income taxes. Non-income taxes are discussed in SC Information Letter #20-3 and below.

SC Information Letter #20-8 (issued April 14, 2020), broadens the extensions to account for the recent federal changes. It applies to all taxpayers that have an income tax, franchise tax, or corporate license fee filing/payment deadline (originally or pursuant to a valid extension) between April 1, 2020 and July 15, 2020. The taxpayer may be a calendar year or fiscal year taxpayer.

Website Link: <https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-4.pdf>

Website Link: <https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-8.pdf>

Tax type: Non-Income Taxes

Comments: Governor McMaster directed that other state taxes (i.e., those taxes other than the income taxes conforming to the new federal income tax deadline) will remain delayed until June 1, 2020, as previously ordered. The June 1, 2020 relief applies to taxes administered by the Department or tax returns filed with the Department between April 1, 2020 and June 1, 2020, including, but not limited to:

- State sales and use taxes
- Local sales and use taxes collected by the Department
- Property tax returns filed with the Department
- Withholding taxes
- Motor fuel user fees
- State accommodations taxes
- Beer, wine, and liquor taxes

Note: The relief does not apply to tax returns filed with a county or municipality, such as the local hospitality tax or local accommodations tax pursuant to Title 6 of the South Carolina Code of Laws. A taxpayer should contact the county regarding any tax relief being provided for tax payments made to the county or tax returns filed with the county.

Website Link: <https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-3.pdf>

SOUTH DAKOTA

No guidance at this time.

TENNESSEE

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
Franchise and Excise Tax: July 15, 2020	Franchise and Excise Tax: July 15, 2020	Franchise and Excise Tax: July 15, 2020, for quarterly estimated payments originally due on April 15, 2020	Franchise and Excise Tax: July 15, 2020
Business Tax: June 15, 2020	Business Tax: June 15, 2020		Business Tax: June 15, 2020
Comments: Notice #20-05 only applies to franchise and excise tax. Notice #20-07 applies to the business tax.			
Website Link: https://www.tn.gov/content/dam/tn/revenue/documents/notices/fae/20-05fe.pdf			
Website Link: https://www.tn.gov/content/dam/tn/revenue/documents/notices/business/bus20-07.pdf			
Tax type: Individual Income			
July 15, 2020	July 15, 2020		July 15, 2020
Comments: Hall Income Tax Notice 20-06.			
Website Link: https://www.tn.gov/content/dam/tn/revenue/documents/notices/income/20-06income.pdf			
Tax type: Individual Income			
Comments: Natural Disaster Tax Relief: Available to affected taxpayers due to March 2020 tornadoes and severe storms.			
Website Link: https://www.tn.gov/content/dam/tn/revenue/documents/notices/business/bus20-04.pdf			

TEXAS

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	N/A	July 15, 2020

Comments: 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 Internal Revenue Service (IRS).

The due date extension applies to all franchise taxpayers. The extension is automatic, and franchise taxpayers do not need to file any additional forms.

Website Link: <https://comptroller.texas.gov/taxes/franchise/filing-extensions.php>

Tax type: Indirect Tax - Sales Tax

Comments: SALES TAX: Per the Comptroller's office (website as of April 14, 2020), Texas currently is not offering automatic extension/payment relief sales tax.

"Our agency is here to offer assistance to those businesses that are struggling to pay the full amount of sales taxes they collected in February. For businesses that find themselves in this situation, our agency is offering assistance in the form of short-term payment agreements and, in most instances, waivers of penalties and interest. We ask that you contact our Enforcement Hotline at 800-252-8880 to learn about your options for remaining in compliance and avoiding interest and late fees on taxes due."

Website Link: <https://comptroller.texas.gov/about/emergency/>

Tax type: Unclaimed Property

Comments:

Due date: July 1

No specific COVID-19 extension available yet.

ACH Payment Option Available: Yes

Online filing: Required at: <https://claimtexas.org/app/holder-info>

Website Link: <https://comptroller.texas.gov/programs/unclaimed/>

UTAH

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020		July 15, 2020
Comments: The extension only applies to 2019 income taxes. Utah has not extended estimated payments for the 2020 income tax year, or extended sales tax deadlines.			
Website Link: https://tax.utah.gov/commission/releases/2020-03-26-release.pdf			
Tax type: Individual Income			
July 15, 2020	July 15, 2020		July 15, 2020
Comments:			
Website Link: https://tax.utah.gov/general/covid			

VERMONT

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020, for any tax year 2020 estimated payments that were due for these taxes on April 15, 2020	July 15, 2020
Comments: Income Taxes: The income tax extensions apply to personal income tax, Vermont Homestead Declaration and Property Tax Credit Claims, corporate income tax, and fiduciary income tax.			
Website Link: https://tax.vermont.gov/press-release/upcoming-vermont-tax-due-date-guidance			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020, for any tax year 2020 estimated payments that were due for these taxes on April 15, 2020	July 15, 2020
Comments: The income tax extensions apply to personal income tax, Vermont Homestead Declaration and Property Tax Credit Claims, corporate income tax, and fiduciary income tax.			
(See second link below for FAQs issued by Vermont.)			
Website Link: https://tax.vermont.gov/coronavirus			

Website Link: <https://tax.vermont.gov/coronavirus/faqs>

Tax type: Indirect Tax - Meals and Rooms Tax, and Sales and Use Tax

Comments: Businesses that are unable to meet the March 25 and April 25 filing deadlines will not be charged any penalty or interest for late submissions.

(See second link below for FAQs issued by Vermont.)

Website Link: <https://tax.vermont.gov/coronavirus>

Website Link: <https://tax.vermont.gov/coronavirus/faqs>

Tax type: Unclaimed Property

Comments:

Due date: May 1

Holders that require an extension for reporting unclaimed property will be granted a 30-day extension when requested in writing. Holders needing more than 30 days, but not exceeding 60 days, should put additional time requested in writing. Send all written requests to: TRE@UPCompliance@vermont.gov for more info.

ACH Payment Option Available: Yes

Online filing: Not required but available. NAUPA file can be uploaded through UPEXchange, but a hardcopy of the signed cover sheet/affidavit must be sent to the Unclaimed Property office along with the remittance and/or confirmation page. Vermont has stated that the requirement for the report to be notarized has been waived if the report is sent with a letter of explanation.

Website Link: <https://www.vermonttreasurer.gov/content/unclaimed-property>

VIRGINIA

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
NO. Per Tax Bulletin 20-4, issued on March 20, 2020	June 1, 2020	June 1, 2020	Penalties will automatically be waived so long as full payment is made by June 1, 2020. If full payment of the amount owed during the period is not made by June 1, 2020, this penalty waiver will not apply, and late payment penalties will accrue from the original date that the payment was due. Interest will continue to accrue from the original due date of such payment. Therefore, taxpayers who are able to pay by the original due date are encouraged to do so.

Comments: Any income tax payments due during the period from April 1, 2020 to June 1, 2020 can now be submitted to the Department of Taxation (“the Department”) at any time on or before June 1, 2020 without penalty.

Taxes eligible for this payment extension and penalty waiver include individual, corporate, and fiduciary income taxes, as well as any estimated income tax payments that are required to be paid to the Department during this period.

Please note that this does not provide a filing extension. To avoid any late filing penalties that may apply, taxpayers that utilize the aforementioned payment extension are still required to file income tax returns by the relevant due dates. However, if you are unable to file by such due dates, Virginia offers automatic filing extensions to all taxpayers for up to six months (or seven months in the case of certain corporations). No application is required to file on extension.

Website Link: https://www.tax.virginia.gov/sites/default/files/inline-files/tb-20-4-covid-19-income-tax-bulletin.pdf?utm_content=february_2019&utm_medium=email&utm_name=2019_secondq_interestrates&utm_source=govdelivery&utm_term=tax_preparer

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Individual Income			
NO. Per Tax Bulletin 20-4, issued on March 20, 2020.	June 1, 2020	June 1, 2020	<p>Penalties will automatically be waived so long as full payment is made by June 1, 2020. If full payment of the amount owed during the period is not made by June 1, 2020, this penalty waiver will not apply, and late payment penalties will accrue from the original date that the payment was due.</p> <p>Interest will continue to accrue from the original due date of such payment. Therefore, taxpayers who are able to pay by the original due date are encouraged to do so.</p>

Comments: Any income tax payments due during the period from April 1, 2020 to June 1, 2020 can now be submitted to the Department of Taxation (“the Department”) at any time on or before June 1, 2020 without penalty.

Taxes eligible for this payment extension and penalty waiver include individual, corporate, and fiduciary income taxes, as well as any estimated income tax payments that are required to be paid to the Department during this period.

Please note that this does not provide a filing extension. To avoid any late filing penalties that may apply, taxpayers that utilize the aforementioned payment extension are still required to file income tax returns by the relevant due dates. However, if you are unable to file by such due dates, Virginia offers automatic filing extensions to all taxpayers for up to six months (or seven months in the case of certain corporations). No application is required to file on extension.

Website Link: https://www.tax.virginia.gov/sites/default/files/inline-files/tb-20-4-covid-19-income-tax-bulletin.pdf?utm_content=february_2019&utm_medium=email&utm_name=2019_secondq_interestrates&utm_source=govdelivery&utm_term=tax_preparer

WASHINGTON

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
<p>Monthly Filers (Feb & March 2020): 60-day extension for monthly filers that submit required request</p> <p>Q1 2020 and Annual 2019 Returns: - Automatic Extensions - Q1 = June 30, 2020 - Annual = June 15, 2020</p>	<p>Monthly Filers (Feb & March 2020): 60-day extension for monthly filers that submit required request</p> <p>Q1 2020 and Annual 2019 Returns: - Automatic Extensions - Q1 = June 30, 2020 - Annual = June 15, 2020</p>		<p>o Interest will not be accrued from February 29, 2020 (the beginning of the state of emergency) through April 17, 2020.</p> <p>o Penalties will not be assessed on returns, if a request for an extension is timely filed and payment of taxes due are timely paid by the extension date.</p> <p>o The time period for waiver of interest and penalties on returns may change upon a possible extension of the Governor's Proclamation.</p>
<p>Comments: The relief being provided addresses a broad range of taxes including: business and occupation (B&O) tax, real estate excise tax (REET) assessments, leasehold excise tax, forest tax, and other taxes administered by the Department of Revenue (DOR) including tax deferrals for biotechnology and medical device manufacturing.</p>			
<p>Website Link: https://dor.wa.gov/about/business-relief-during-covid-19-pandemic</p>			

BELLEVUE, WASHINGTON

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: City Taxes - B&O Tax			
<p>Comments: Business & Occupation (B&O) tax: "Small businesses" (any taxpayer that reported taxable receipts of \$5M or less during the 2019 tax year) will have extended due dates of their Q1 and Q2 B&O tax filings for 2020 until October 31, 2020.</p>			
<p>Website Link: https://bellevuewa.gov/sites/default/files/media/pdf_document/2020/BO%20tax%20Flyer%20final%203.22.20.pdf</p>			

BELLINGHAM, WASHINGTON

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: City Taxes - B&O Tax			
<p>Comments: Business & Occupation (B&O) tax: "To help distressed small businesses manage the use of scarce cash resources, the Finance Department is directed to take administrative action to allow businesses that file quarterly to defer first and second quarter B&O returns and payments until October 1, 2020. No penalties or fees will accrue during this period for quarterly filers."</p>			
<p>Website Link: https://www.cob.org/Documents/mayor/proclamations/03-19-20-Executive-Order-2020-01-COVID-19-Economic-Relief.pdf</p>			

EVERETT, WASHINGTON

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: City Taxes - B&O Tax			
<p>Comments: Business & Occupation (B&O) tax: "Due to COVID-19 pandemic, the City of Everett may temporarily waive penalties and interest upon request. If you believe your tax filing will be submitted after the April 30 due date, please check back on May 1 for additional information on how to request a penalties and interest waiver."</p>			
<p>Website Link: https://everettwa.gov/166/Business-Occupation-Tax</p>			

SEATTLE, WASHINGTON

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: City Taxes			
<p>B&O tax: Automatic extension for "small businesses." 1st and 2nd quarter 2020 B&O filings will be due by October 31, 2020.</p>	<p>B&O tax: Automatic extension for "small businesses." 1st and 2nd quarter 2020 B&O filings will be due by October 31, 2020.</p>		<p>No interest or penalty under automatic extension for "small businesses"</p>
<p>Comments: Seattle B&O tax - "Small Business": taxpayer that reported taxable income of \$5 million or less in 2019. Taxpayers who do not meet the "small business" definition should email to request a filing extension.</p>			
<p>Website Link: https://www.seattle.gov/mayor/covid-19</p>			

TACOMA, WASHINGTON

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: City Taxes - B&O Tax			
<p>Comments: Business & Occupation (B&O) tax: "Mayor Victoria Woodards announced that the City of Tacoma is deferring taxes for qualified small businesses located in Tacoma. You are considered a small business if you pay \$10,000 or less in B&O taxes annually. If you are a small business, and you pay Tacoma B&O taxes on a quarterly basis, you will automatically be switched to a "Quarterly Deferred" tax status and allowed to defer payment of your quarterly taxes until January 2021."</p>			
<p>Website Link: https://www.cityoftacoma.org/government/city_departments/finance/tax_and_license/covid-19_tax_relief_for_tacoma_business</p>			

WEST VIRGINIA

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief
Tax type: Business Income/Franchise			
July 15, 2020	July 15, 2020	July 15, 2020, for estimated tax payments for tax year 2020 that are due between April 15, 2020 and June 15, 2020 for corporation and pass-through entities	July 15, 2020
<p>Comments: This relief does not apply to employer withholding tax returns and payments or to any other tax collected by the Tax Commissioner.</p> <p>The Department will automatically provide this relief, so filers do not need to take any additional steps to qualify for this extension of time.</p>			
<p>Website Link: https://tax.wv.gov/Documents/AdministrativeNotices/2020/AdministrativeNotice.2020-16.pdf</p>			
Tax type: Individual Income			
July 15, 2020	July 15, 2020	July 15, 2020, for estimated tax payments for tax year 2020 that are due between April 15, 2020 and June 15, 2020 for individuals, trusts or estates	July 15, 2020
<p>Comments: This relief applies to individuals, trusts or estates.</p> <p>The Department will automatically provide this relief, so filers do not need to take any additional steps to qualify for this extension of time.</p>			

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief

Website Link: <https://tax.wv.gov/Individuals/Pages/Covid19Response.aspx>

Tax type: Property Tax

Comments: PROPERTY TAX: During his address, the governor also announced that he will be waiving all interest and penalties on property tax filings until May 1, 2020.

Website Link: <https://governor.wv.gov/News/press-releases/2020/Pages/COVID-19-UPDATE-Gov.-Justice-extends-statewide-school-closure,-requests-extension-of-state-income-tax-filing-deadline.aspx>

WISCONSIN

INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief

Tax type: Business Income/Franchise

July 15, 2020	July 15, 2020	July 15, 2020, for the Q1 payment that is due April 15, 2020	July 15, 2020
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Comments:

- Tax filers do not have to file any extension forms to be eligible for this new due date.
- There is no limit on the amount of payment to be postponed, and there are no income exclusions.
- This applies to individuals, trusts, estates, partnerships, associations, companies or corporations.
- This relief is solely for income tax payments, estimated income tax payments and returns due April 15, 2020.

Website Link: <https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtendedCOVID.pdf>

Tax type: Individual Income

July 15, 2020	July 15, 2020	July 15, 2020, for the Q1 payment that is due April 15, 2020	<ul style="list-style-type: none"> • There will be no interest or penalty for the period of April 15, 2020 to July 15, 2020. • Interest, penalties, and underpayment interest for failure to make quarterly estimated tax payments with respect to such postponed federal income tax filings and payments will begin to accrue on July 16, 2020.
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INCOME TAXES			
Automatic Extension To File	Automatic Extension To Pay	2020 Estimated Payments	Interest/Penalty Relief

Comments:

- Tax filers do not have to file any extension forms to be eligible for this new due date.
- There is no limit on the amount of payment to be postponed, and there are no income exclusions.
- This applies to individuals, trusts, estates, partnerships, associations, companies or corporations.
- This relief is solely for income tax payments, estimated income tax payments and returns due April 15, 2020.

Website Link: <https://www.revenue.wi.gov/Pages/News/2020/Tax-Deadline-Extended.pdf>

Tax type: Indirect Tax

Comments: Sales and Use Tax - Taxpayers may request a one-month extension to file a sales and use tax return or an excise tax return. The request must be before the unextended due date. There is not an extension to pay, however, and interest will be imposed.

Website Link: <https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtendedCOVID.pdf>

Tax type: Property Tax**Comments:**

PROPERTY TAX: Per a Department of Revenue proposed guidance document, COVID-19 does NOT affect Wisconsin property tax payment due dates.

Website Link: <https://www.revenue.wi.gov/Documents/Property-Assessment-and-Taxation-Information.pdf>

WYOMING

No guidance at this time.