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2020 COVID-19 Guidance

2020 COVID-19 News

Federal Tax Update

States extending income tax return filing and payment due dates during COVID-19 pandemic, Federal Tax Update (04/09/2020)

States extending income tax return filing and payment due dates during COVID-19 pandemic

by Thomson Reuters State & Local Tax Editorial

Federal income tax relief due to the coronavirus (COVID-19) pandemic postpones the due date for filing federal income tax returns and making federal income tax payments due April 15, 2020 to July 15, 2020. The federal relief applies to federal income tax returns and payments due April 15, 2020 with regard to the 2019 tax year, and federal estimated income tax payments due April 15, 2020 for the 2020 tax year. No penalties or interest will be applied during the period beginning on April 15, 2020, and ending on July 15, 2020.

The states are following the federal government's lead and providing similar income tax filing and payment due date relief without imposing late filing or late payment penalties. The specific income tax relief offered by the states is discussed below.

Alabama. The Alabama Governor and the Alabama Department of Revenue have announced that the filing due date has been extended from April 15, 2020, to July 15, 2020 for the following state taxes: the individual income tax, the corporate income tax, the financial institution excise tax (FIET), and the business privilege tax (BPT). Taxpayers can also defer individual, corporate, FIET, and BPT tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers. Taxpayers do not need to file any additional forms or call the Department to qualify for this automatic state tax filing and payment relief. Individual taxpayers who need additional time to file beyond the July 15 deadline can request a filing extension through the usual methods. (Release, Office of the Governor, State of Alabama, 03/23/2020; Order of the Commissioner of Revenue, 03/23/2020.)

For any pass-through entity required to file a composite income tax return and remit payments on behalf of its non-resident members, the Department will automatically postpone the March 15, 2020 due date to July 15, 2020. There is no limitation on the amount of the payments that may be postponed. This relief is only available for composite returns and payments due on March 15, 2020. The period beginning on March 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest or

penalty for failure to file composite returns and to pay composite payments. Interest, penalties, and additions to tax will begin to accrue on postponed filings and payments as of July 16, 2020. (Order of the Commr., Ala. Dept. of Rev., 03/23/2020.)

The Alabama Department of Revenue has provided answers to frequently asked questions (FAQs) regarding the state income tax return filing and payment relief provided in response to the ongoing COVID-19 emergency. On March 23, Governor Kay Ivey and the Department announced that the state income tax filing due date was extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer state income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers. Among the questions answered by the FAQs are the following: (1) Who is eligible for relief under the Order? Any person with a state income tax payment, a financial institution excise tax (FIET) payment, or a business privilege tax (BPT) payment due on April 15, 2020, or a state income tax, FIET, or BPT return due April 15, 2020, is affected by the COVID-19 pandemic for purposes of the relief described in the Order (Affected Taxpayer). The term "person" includes any individual, association, estate, trust, partnership, corporation, or other entity of any kind. (2) What about businesses or other entities that have a filing due dates on May 15, June 15, or some other date besides April 15? The Order applies to Alabama income tax returns and payments due on April 15, 2020, for the 2019 tax year and estimated payments for the 2020 tax year. For payments and returns due on other dates, the Department will consider requests for relief, in the form of penalty waivers and filing extensions, on a case-by-case basis. (3) Does the relief provided in the Order apply to the filing of information returns? No. (4) Does the relief provided in the Order apply to the filing of withholding tax forms and or payments? No. (5) I have already filed my 2019 income tax return that would have been due on April 15 and scheduled a payment of taxes for April 15, 2020. Will this payment be automatically rescheduled to July 15, 2020? The payment will not automatically be rescheduled. The FAQs provides a list of the methods taxpayers must use to reschedule or cancel their payment, depending on how it was originally scheduled. (FAQs Related to Coronavirus (COVID-19) Relief, Ala. Dept. Rev., 04/02/2020.)

Alaska. The Alaska Department of Revenue (DOR) has announced that it anticipates that the state COVID-19 legislation Senate Bill 241 will be signed in the near future. Notwithstanding bill S241, the DOR is extending the deadlines for all income and estimated tax payments due on or after April 15, 2020 and due before July 15, 2020 to July 15, 2020. The time to file a return due on or after April 15, 2020, is extended to August 14, 2020. Penalties and interest will begin to accrue for any unpaid balances as of July 16, 2020. If a taxpayer files a request for an extension of time to file with the Internal Revenue Service by July 15, 2020, the state of Alaska will automatically honor that request. Taxpayers should check the appropriate extension box on the state return and attach a copy of federal Form 7004. The electronic payment requirements still apply for estimated tax payments of \$100,000 or greater or for payments with a return of \$150,000 or greater. (Notice of Extended Filing and Payment Deadline for Alaska Corporate Tax, Alaska Dept. of Rev., 04/02/2020.)

Arizona. The Arizona Department of Revenue has announced that the deadline for filing and paying state income taxes has been moved from April 15, 2020 to July 15, 2020. Taxpayers filing state tax returns or submitting payments after the previous April 15 deadline and before July 15, 2020 will not be assessed late filing or late payment penalties. Taxpayers requiring additional time beyond July 15, 2020 should request an extension by filing Form 204. The Arizona Department of Revenue has also extended the due date for filing for the credit for increased excise taxes (Form 140ET) and the property tax refund (credit) claim (Form 140PTC) until July 15, 2020. The due date for estimated payments due on April 15, 2020 will remain April 15, 2020. In addition, the due date for specifying the taxable year to which contributions to certified school organizations, public schools and qualifying charitable organization apply remains at April 15, 2020. (News Release-ADOR Extends Income Tax Deadline to July 15, 2020, Ariz. Dept. of Rev., 03/20/2020; Arizona General Tax Notice No. 20-1, Ariz. Dept. of Rev., 04/01/2020.)

Arkansas. Arkansas Governor Asa Hutchinson has issued an Executive Order formally extending the deadline for filing and paying 2019 Arkansas individual income tax to July 15, 2020 due to the COVID-19 pandemic. The order declares an emergency, waives provisions requiring taxpayers to file a written request for an extension for the duration of the emergency, waives the provision requiring the promulgation of rules to waive the requirement for a written request for extension, and orders the Secretary of the Department of Finance and Administration to extend the filing and payment date for 2019 Arkansas individual income tax from April 15, 2020 to July 15, 2020. The extension applies to S corporations, fiduciaries and estates, partnerships and composite returns as well as to individuals. (Executive Order 20-09, Ark. Gov. Asa Hutchinson, 03/23/2020.)

The Arkansas Department of Finance and Administration has issued detailed guidance on filing and payment extensions related to the COVID-19 pandemic that extend the due date for returns and payments of individual income tax, partnership income tax, S corporation returns, returns of fiduciaries and estates, and composite returns for tax year 2019 until July 15, 2020. These filing and payment extensions are automatic and do not require the taxpayer to file for an extension, and interest and penalties on late payments will not begin to accrue until July 16, 2020. However, there is no extension for purposes of 2019 corporation income tax, returns and payment, which remain due on April 15, 2020. Payments of estimated individual income tax and estimated corporation income tax due for the first two quarters of 2020 are due on April 15, 2020 and June 15, 2020, and there are no extensions for payments or deposits of sales and use tax, withholding tax, motor fuels tax, tobacco products tax or alcohol excise tax. (Arkansas Individual Income Tax April 15 Filing and Payment Deadline Extended to July 15 Due to Coronavirus (COVID-19), Ark. Dept. of Fin. and Admin., 03/27/2020.)

California. The FTB has announced updated tax relief for all California taxpayers due to COVID-19. With the updated relief, the FTB is postponing until July 15, 2020, the filing and payment deadlines for all individuals and business entities for the following: (1) 2019 tax returns; (2) 2019 tax return payments; (3) 2020 first and second quarter estimate payments; (4) 2020 LLC taxes and fees; and (5) 2020 non-wage withholding payments. To give taxpayers a deadline consistent with that of the Internal Revenue Service (IRS) without the federal dollar limitations, the FTB is following the federal relief described in IRS Notice

2020-17. The FTB is providing its updated relief to all California taxpayers, not just to those affected by COVID-19. Taxpayers do not need to claim any special treatment or call the FTB to qualify for this relief. The updated relief supersedes the COVID-19 relief the FTB announced last week pursuant to which it extended until June 15, 2020, the due dates for filing and paying California taxes for taxpayers affected by COVID-19, with the qualification that those deadlines may be extended further if the IRS grants a longer relief period, which it has done. Also, in connection with the updated relief, the FTB has posted on its website a spreadsheet, COVID-19 - Extensions to file and pay - 2019 Taxable year, that shows: (a) for calendar year filers and certain fiscal year filers, the COVID-19 due date to file and pay, the original due date, and the extension due date for various return types, e.g., personal, partnership, LLC taxed as a partnership, LLC taxed as a corporation, estates and trusts, C corporations, S corporations, and exempt organizations; and (b) the 2020 estimated tax payment due dates for the following return types: personal, C corporations, S corporations, and exempt organizations. (California FTB News Release No. 03/18/2020, 03/18/2020; COVID-19 - Extensions to file and pay, 2019 taxable year, California Franchise Tax Board, 03/18/2020.) Editor's Note: IRS Notice 2020-17 has been superseded by IRS Notice 2020-18, which restates and expands upon the relief provided by IRS Notice 2020-17.

The California FTB has expanded the spreadsheet described immediately above by including information on real estate withholding, nonresident/nonwage withholding, and foreign partner or member withholding. (COVID-19 - Extensions to File and Pay, California Franchise Tax Board, 03/25/2020.)

The California FTB has again revised the spreadsheet described in the two paragraphs immediately above. The latest revision provides among other things (1) in the section for calendar year filers, the extension due date (not the COVID-19 due date) for a single member LLC owned by any other entity (October 15, 2020; previously, no date was provided) and (2) in the section for estimated tax payments and due dates, the second quarter due date for C corporations, S corporations, and exempt organizations (July 15, 2020; previously, no date was provided). (COVID-19, Frequently Asked Questions, California Franchise Tax Board, 03/26/2020.)

In connection with its updated relief that postpones until July 15, 2020, filing and payment deadlines due to COVID-19, the California FTB has provided answers to eight frequently asked questions (FAQs). The questions asked and answered are the following: (1) What business entities qualify for the July 15, 2020, extended deadline to file and pay? (2) How does the FTB define who is "affected by the COVID-19 pandemic" and how do taxpayers show that they are so affected? (3) If the original due date to file precedes the March 12, 2020 postponement period but the extended due date falls within the postponement period of March 12, 2020 to July 15, 2020, is the extended due date now July 15, 2020? (4) Will a scheduled payment, e.g., a payment scheduled for April 15, 2020, through a bank account, automatically be rescheduled to the new tax payment due date of July 15, 2020? (5) How does a taxpayer postpone scheduled estimated tax payments to the new tax deadline? (6) Can a mailed payment check that has not been processed yet be canceled? (7) Can payments be made an FTB field office public counter? (8) During the COVID-19 pandemic, will the FTB still require taxpayer and/or tax representatives to provide statute of limitation waivers containing original signatures? (COVID-19, Frequently Asked Questions, California Franchise Tax Board, 03/26/2020.)

In connection with COVID-19, the California FTB has issued a notice (Notice) the purpose of which is to allow an extension of time for taxpayers to claim a refund, to file a protest of a notice of proposed assessment (NPA) with the FTB, and to file an appeal or a petition for rehearing with the Office of Tax Appeals (OTA). The Notice also allows an extension of time for the FTB to issue an NPA. Regarding claims for refunds, in cases where an applicable statute of limitations to file a timely claim for refund expires during the period of March 12, 2020, through July 15, 2020 (postponement period), the FTB will consider the claim timely if filed on or before July 15, 2020. This extension applies to a taxpayer filing a letter claim for refund or filing an amended tax return claiming an overpayment. The Notice also addresses deadlines for refunds claimed within one year of an overpayment. Regarding protests of NPAs, if the period to file a timely written protest of an NPA expires during the postponement period, the FTB will consider the protest timely if filed on or before July 15, 2020. Regarding appeals filed with the OTA, for time periods that expire during the postponement period to file a timely appeal with the OTA challenging the FTB's determination, the appeal will be considered timely if filed with the OTA on or before July 15, 2020. For an appeal that a taxpayer has already filed with OTA, the Notice does not impact the 60-day briefing extension OTA announced in OTA Legal Notice 2020-01, but the Notice does impact the time deadlines outlined in Cal. Code Regs. Title 18 § 30203(a)(1) - Cal. Code Regs. Title 18 § 30203(a)(9), Cal. Code Regs. Title 18 § 30204, and Cal. Code Regs. Title 18 § 30205. Regarding petitions for rehearing filed with the OTA, for time periods that expire during the postponement period, a petition for rehearing seeking reconsideration of a written opinion issued by the OTA will be considered timely if filed on or before July 15, 2020. The Notice does not impact the 60-day briefing extension the OTA announced in OTA Legal Notice 2020-01 for petitions for rehearing that a taxpayer or the FTB has already filed with OTA, but the Notice does impact the time deadlines outlined in Cal. Code Regs. Title 18 § 30602. Regarding the FTB issuing NPAs to taxpayers, for any statute of limitations to assess additional tax that expires during the postponement period, including, for example, any agreed upon time to assess under Cal. Rev. & Tax. Cd. § 19067, the FTB has until July 15, 2020, to issue a timely NPA. (California Franchise Tax Board Notice No. 2020-02, 03/30/2020; California FTB News Release No. 03/30/2020, 03/30/2020.)

The California Franchise Tax Board (FTB) has again updated its frequently asked questions (FAQs) related to its relief that postpones until July 15, 2020 filing and payment deadlines due to COVID-19 (for the previous latest update, see above). This latest update adds to the FAQs two new sections- Nonresidential Nonwage Withholding and Real Estate Withholding- and clarifies an answer to a question that was added in the previous latest update. The answer to that question-Does the July 15, 2020 extension to file for any return due during the postponement period of March 12, 2020, through July 15, 2020, apply to information returns?-continues to say "Yes, the extension applies to the filing of information returns for any person or entity that made reportable transactions during 2019" but now also says that "This extension does not apply to the filing of FTB Form 593 [Real Estate Withholding Tax Statement] for the reporting of real estate withholding" and includes a reference to the new section in the FAQs on Real Estate Withholding, which provides in part that the FTB extension to file and send in payment because of COVID-19 does not apply to real estate withholding; any amount required to be withheld and remitted for the transfer or real property is due by the 20th day of the month following the

close of escrow. (COVID-19 Frequently Asked Questions, California Franchise Tax Board, 04/02/2020.)

The California Franchise Tax Board (FTB) has again revised the spreadsheet on filing and payment extensions it has posted on its website in connection with its COVID-19 tax relief pursuant to which it postponed until July 15, 2020, certain filing and payment deadlines for all individuals and business entities (see above). The latest revisions to the spreadsheet are in the section on "Estimated Tax Payments Due Dates" and relate to the first quarter due date, as extended, for C corporations, S corporations, and exempt organizations. Although that due date has not changed (it continues to be July 15, 2020), the FTB has modified the description of which C corporations, S corporations, and exempt organizations qualify for it; as revised, the new date applies to C corporations, S corporations, and exempt organizations whose estimated tax payment is due on or between 3/12/20 and 7/15/2020 (previously, between 3/15/20 and 4/15/20). The FTB made no other changes to the spreadsheet. (COVID-19 - Extensions to File and Pay, California Franchise Tax Board, 04/02/2020.)

Colorado. In response to the economic impact of COVID-19 and to provide expedited relief from tax payment and penalties due, Governor Jared Polis signed an executive order, effective immediately and expiring April 19, 2020 unless extended, temporarily suspending the deadlines for state income tax payments (for tax year 2019) and estimated income tax payments (for tax year 2020). The income tax payment deadline for all Colorado taxpayers is extended from April 15, 2020 to July 15, 2020, without penalty or interest. The extension applies to any income tax payment, regardless of the amount. The state is also not imposing any caps on the amount of tax that can be deferred. In addition, the governor directs the executive director of the Colorado Department of Revenue (CDOR) to promulgate and issue emergency rules to extend the state estimated income tax payment deadline to July 15, 2020; so estimated payments due on and after April 15, 2020 but on or before June 15, 2020, may now be paid any time on or before July 15, 2020 without penalty. The extension for estimated payments and the estimated payment penalty waiver does 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. CDOR emphasizes that the extensions and waivers do not apply to other returns, filings, or payments required to be made, including withholding tax. (Executive Order D 2020 010, Executive Department, State of Colorado, 03/20/2020; Website Post: Gov. Polis Announces State's Economic Response to COVID-19, Colo. Dep't. Rev., 03/20/2020.)

CDOR has announced that all income tax returns that were required to be filed by April 15, 2020 are granted an automatic 6-month extension and are due on or before October 15, 2020. (Notice: Income Tax Deadline Extension, Colo. Dep't. Rev., 03/25/2020.)

Connecticut. The Connecticut Department of Revenue Services (DRS) has extended due dates and payment dates for corporation business tax, unrelated business tax and pass-through entity tax due between March 15, 2020, and June 1, 2020. The business income tax extensions for corporation business tax, unrelated business income tax, and pass-through entity tax apply to both calendar year and fiscal year end filers. The extended business income tax filing and payment deadlines do not apply to returns already on extension. The filing date for the 2019 Forms CT-1120 and CT-1120CU

Connecticut corporation business tax return is extended 30 days (June 15, 2020 for calendar year filers) and the payment deadline is extended to June 15, 2020. The filing date for the 2019 Form CT-1065/CT-1120 SI Connecticut pass-through entity tax return is extended 30 days to April 15, 2020 and the payment deadline is extended to June 15, 2020. The filing date for the 2019 Form CT-990T Connecticut unrelated business income tax return is extended 30 days and the payment deadline is extended until June 15, 2020. The due dates for estimated payments of corporation business tax, unrelated business income tax, and pass-through entity tax normally due between March 15, 2020, and June 1, 2020 have not been extended. The deadline for filing an amended 2016 Form CT-1120, Form CT-1120CU, Form CT-990T, or Form CT-1065/CT-1120SI has not been extended. (DRS COVID-19 Response: Frequently Asked Questions (updated through April 2, 2020), Conn. DRS, 04/02/2020.)

The due date for 2019 individual income tax returns and payments is extended until July 15, 2020, for Forms CT-1040, CT-1040NR/PY, and CT-1041 (applies to CT-1041 returns and payments with a due date of April 15, 2020). The extension until July 15, 2020 also applies to Connecticut estimated income tax payments for the first and second quarters of 2020. DRS does not anticipate delays in processing refunds of personal income tax. Taxpayers who have already filed personal income tax returns that were originally due on April 15, 2020 and scheduled tax payments for April 15, may cancel and reschedule their payments until July 15, 2020. If a payment was scheduled through the DRS Taxpayer Service Center (TSC): the taxpayer should log back into their account and select "Cancel Payment." A scheduled payment may be canceled up until the TSC processes the payment, generally two business days before the payment date. If a payment was scheduled as part of filing a tax return (authorizing an electronic funds withdrawal): the taxpayer may cancel the payment by emailing DRS. Email DRS to initiate a payment cancellation as soon as possible, but no less than two business days prior to the scheduled payment date. Include: full name, last four digits of the taxpayer's Social Security number, and the dollar amount of payment. To cancel a credit card payment, contact the card processor. Once a return has been filed and paid, the payment cannot be returned. The deadline for filing an amended 2016 Form CT-1040, CT-1040NR/PY, or CT-1041 has not been extended. The deadline to submit additional documentation for a Connecticut earned income tax credit (EITC) claim has been extended until July 15, 2020.

Delaware. In response to the COVID-19 outbreak, the Delaware Division of Revenue has extended income tax filing deadlines for corporate, personal, and fiduciary income tax returns due in April to July 15, 2020. The Division cautions taxpayers that the payment deadline will be July 15, 2020 and penalties and interest on underpayments will be calculated from that date, even if a taxpayer requests an additional extension of time to file. Under Delaware law, all Delaware final corporate income tax returns are due on the date that the corresponding federal return is due. Since the IRS has extended the time for filing of tax returns and payment of tax due from April 15, 2020 to July 15, 2020, by operation of law, all Delaware final corporate income tax returns (Forms 1100) are now due on July 15, 2020 consistent with the corresponding federal return due date. Corporations may request an additional extension of time to file from the IRS and Delaware will grant the same extension, provided that a copy of the federal extension request is included with the Delaware final corporate return when it is filed. Corporate tentative

returns that would be due on April 15, 2020 will now be due on July 15, 2020. Personal income tax returns that were due on April 30, 2020 will now be due on July 15, 2020. Taxpayers needing additional time beyond the extended due date may request an extension to file by submitting Form 1027 through the Division's online system. This will provide an automatic extension of time to file to October 15, 2020. Estimated personal income tax payments that are due on April 30, 2020 are extended to July 15, 2020. However, second quarter payments remain due on June 15, 2020. Fiduciary income tax returns that were due on April 30, 2020 will now be due on July 15, 2020. Taxpayers needing additional time beyond the extended due date may request an extension to file by submitting Form 400-EX through the Division's online system. This will provide an automatic extension of time to file to October 15, 2020. (Release, Del. Div. of Revenue, 03/23/2020; Delaware Technical Information Memorandum No. 2020-1, 03/23/2020.)

District of Columbia. The D.C. Office of Tax and Revenue (OTR) has announced that the deadline for taxpayers to file and pay their 2019 District of Columbia individual and fiduciary income tax returns (D-40, D-41, and D-40B), partnership tax returns (D-65), and franchise tax returns (D-20, D-30) is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file and pay from the original deadline of April 15, 2020. Taxpayers requiring additional information are advised to contact the OTR's Customer Service Center at (202) 727-4TAX (4829). (Release, D.C. Office of Tax and Revenue, 03/23/2020.)

Georgia. Governor Brian P. Kemp has announced that the Georgia Department of Revenue (DOR), in conformance with the U.S. Treasury Department and Internal Revenue Service (IRS), is automatically extending the 2019 income tax filing and payment deadline to July 15, 2020, without penalties or interest. Like the IRS, the relief provided by the extension is for state income tax payments and state income tax returns due on April 15, 2020. It also includes state estimated income tax payments due on April 15, 2020, for the taxpayer's 2020 taxable year. While the state relies on federal information for income tax, that is not the case for many other tax types. As such, no extension is provided for the filing, payment, or deposit of any other type of state tax (including employee withholding and sales tax) or for the filing of any state information returns. All vehicle registrations that expire between March 16, 2020, and May 14, 2020, have been extended through May 15, 2020. The extension applies to all annual registrations, including personal passenger vehicles, commercial vehicles, vehicles registered in the International Registration Plan (IRP), and Temporary Operating Permits (TOPs) issued at the time of a vehicle purchase. Registrations that expired before March 16, 2020, do not qualify for the extension. (Income Tax and Tag Renewal Deadlines Extended, Ga. Dept. of Rev., 03/25/2020.)

Hawaii. The Hawaii Department of Taxation has determined that any person with a 2019 state income tax filing requirement or payment due from April 20, 2020 to June 20, 2020, is affected by the COVID-19 pandemic for purposes of the following relief. For all affected taxpayers, the due date for filing 2019 state income tax returns, and for making 2019 state income tax payments, is postponed to July 20, 2020. This relief does not include estimated income tax payments for the 2020 taxable year. The relief applies to all individual income tax filers, including self-employed individuals. The relief will be automatically provided, so there is no need to file additional forms to qualify. Automatic extensions to file remain available. For

purposes of automatic extensions for affected taxpayers, the postponed payment deadline of July 20, 2020 will be used, so "properly estimated tax liability" must be paid by July 20, 2020 rather than April 20, 2020, and returns must be filed by October 20, 2020. Interest, penalties and additions to tax for failure to file the returns or make the Hawaii income tax payments will not accrue from April 20, 2020 to July 20, 2020. Affected taxpayers subject to penalties or additions to tax despite this relief may seek reasonable cause waivers. (Hawaii Dept. of Taxation Announcements No. 2020-01, 03/23/2020.)

Idaho. Idaho Governor Brad Little signed a proclamation extending the income tax filing and payment deadline from April 15, 2020 to June 15, 2020 due to COVID-19. Penalties and interest are waived. Regarding the property tax reduction, property tax deferral, and 100% service-connected disabled veteran benefit programs, the April 15, 2020 application deadline is similarly extended to June 15, 2020. (Proclamation, Idaho Governor Brad Little, 03/23/2020; Webpage Post, Idaho State Tax Comm'n., 03/24/2020.)

Illinois. Due to the COVID-19 outbreak, the Illinois Department of Revenue has announced that Governor JB Pritzker is extending the filing deadline for Illinois tax returns due April 15, 2020, to July 15, 2020. The income tax filing and payment deadline extension applies to all individuals, returns, trusts, and corporations automatically, and no additional forms or calls to the Department are required to qualify. Penalties and interest will begin accruing on unpaid balances beginning July 16, 2020. Taxpayers are still encouraged to file as soon as possible if expecting a refund. The filing and payment extension does not impact the first and second installments of estimated tax payments due April 15, 2020 and June 15, 2020. A late payment penalty will not be assessed on late estimated tax payments so long as the amount of the installment equals 90% or more of the current year's liability or 100% of the previous year's liability. (Illinois Dept. of Rev. Info. Bulletin No. FY 2020-24, 03/01/2020.)

The Illinois Department of Revenue issued an informational bulletin regarding changes to estimated tax payment options due to the COVID-19 crisis. Governor JB Pritzker extended the filing and payment deadline for income tax returns from April 15, 2020 to July 15, 2020 making it difficult to calculate and pay 2020 Illinois estimated income tax. The Department is providing an additional option to base 2020 estimated income tax payments. For 2020, estimated income tax payments can be based on any of the following: 100% of estimated liability for year 2020; 100% of actual liability for year 2019; or 100% of actual liability for year 2018. If taxpayers have filed their 2019 return and plan to base estimated payments on previous year's actual return, then the Department encourages those taxpayers to use their actual liability for 2019. Taxpayers who request a credit carryforward of overpayments, comprised of tax payments received on or before April 15, 2020, will be able to apply their overpayment against the 2020 first quarter required estimated tax installment due on April 15, 2020. Any other credit carryforward comprised of payments received after April 15, 2020 will be applied to the quarter in which they would be considered timely paid based on the date the payment was received. Taxpayers who want to base payments on 100% of 2018 liability, that have not yet filed their 2019 return, should use Form IL-1040-ES and base their estimated tax on the amount owed on 2018 IL-1040. Businesses should use Form IL-1120 instructions to calculate estimated payment amounts and base estimated taxes on the amount of tax owed on their 2018 return. (Illinois Dept. of Rev. Info. Bulletin No. FY 2020-26,

03/01/2020.)

Indiana. Governor Eric Holcomb announced the Indiana Department of Revenue is extending certain filing and payment deadlines to align with the Internal Revenue Service and support taxpayers during the COVID-19 health crisis. Individual tax returns and payments, along with estimated payments originally due by April 15, 2020, are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40. Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20 are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now due on August 17, 2020. Returns included are the IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q. All other tax return filings and payment due dates remain unchanged. If taxpayers need additional time to file, they can request an extension. Instructions for those extensions can be found on the Department's website. If an individual requests a federal extension, Indiana automatically extends the state deadline and there is no need to file anything additional. (DOR Announces Filing and Payment Extensions, Ind. Dept. of Rev., 03/19/2020.)

The Department announced that in addition to previously announced filing, payment and registration extensions, there are additional measures in place to assist taxpayers due to the COVID-19 pandemic. The Department is expediting refund processing by continuing all tax processing, ID protection, fraud detection and refund processing operations as well as reallocating resources to accelerate certain refund case reviews and approvals. The Department is offering debt collection relief by: (1) suspending the creation of most tax filing bills, new warrants and liens (prior audit and legal bills will continue to be issued to protect statutes of limitation); (2) suspending creation of new sheriff and collection agency collection cases; (3) suspending outbound collection call activity to focus additional resources on assisting taxpayers with payment support and other customer-care questions; (4) suspending creation of new levy and garnishment involuntary collection actions; (5) canceling current levy and garnishment involuntary collection actions; (6) offering installment payment plan agreements up to 60 months; (7) working with taxpayers to modify existing installment payment agreements; (8) moving existing payment plan due dates to July 15, 2020, upon request; and (9) suspending payment plan terminations for missed payments. The Department is offering audit and legal protest relief by: (1) suspending all in-person field audit work and working collaboratively with all entities currently under audit via correspondence and teleconference to meet statutory requirements; (2) suspending the non-filer desk audit letter distributions; (3) modifying desk audit record verification requirements (including Schedule C expense verification); (4) suspending all in-person protest hearings; (5) extending the current 60-day legal protest window an additional 60 days for a total of 120 days; (6) extending the current 30-day protest rehearing window an additional 60 days for a total of 90 days; (7) adjusting all legal protest final decisions to delay triggering of downstream statutes of limitation; (8) allowing the use of a valid/current Federal Power of Attorney form in lieu of Indiana's State Power of Attorney forms in certain circumstances; and (9) eliminating all possible remaining requirements for wet signatures. The Department is also extending hardship and offer-in-comprise (OIC) support by: (1) relaxing certain record submission requirements for new case creation; (2) extending the time frame for record submission on all pending hardship cases until July 31, 2020; (3) extending new hardship and OIC case

processing deadlines; and (4) supporting all requests to adjust payment plan terms. (DOR Announces "Helping Hoosiers" COVID-19 Relief Services, Ind. Dept. of Rev., 03/31/2020.)

Iowa. The Iowa Department of Revenue has ordered the extension of filing and payment deadlines for several state taxes in response to the COVID-19 emergency. 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 1041 Fiduciary Return and all supporting forms and schedules; IA 1120 Corporation Income Tax Return and all supporting forms and schedules; IA 1120F Franchise Tax Return for Financial Institutions and all supporting forms and schedules; IA 1065 Iowa Partnership Return and all supporting forms and schedules; IA 1120S S Corporation Return and all supporting forms and schedules; Credit Union Moneys and Credits Tax Confidential Report. The extension does not apply to estimated tax payments. No late-filing or underpayment penalties will be due for qualifying taxpayers who comply with the extended filing and payment deadlines. Interest on unpaid taxes covered by the order will be due beginning on August 1, 2020. (Iowa Extends Filing/Payment Deadline for Several Tax Types, Iowa Dept. of Rev., 03/19/2020.)

The Department has ordered the extension of one income tax withholding deposit due date for certain taxpayer in response to the COVID-19 emergency. The income tax withholding deposit due date for the period ending March 15, 2020 is extended from March 25, 2020, to the new deposit due date of April 10, 2020. It applies to Iowa residents or other taxpayers doing business in Iowa who remit income tax withholding on a semi-monthly basis. No late-filing or underpayment penalties will be due for qualifying taxpayers who comply with the extended filing and payment deadlines. Interest on unpaid taxes will be due beginning on April 11, 2020. (Extended Income Tax Withholding Due Date, Iowa Dept. of Rev., 03/19/2020.)

Kansas. The Kansas Department of Revenue has been prompted by the events surrounding COVID-19 to issue a notice regarding the waiver of penalty and interest. The Director of Taxation will waive any applicable penalty and interest for taxpayers whose first quarter 2020 estimated tax payments are made after April 15, 2020 but on or before July 15, 2020. (Kansas Revenue Department Public Notice No. 20-02, 03/31/2020.)

The Department and Governor Laura Kelly have provided tax filing guidance due to COVID-19. On March 23, 2020, the governor signed Executive Order 20-13, noting that strict compliance with tax filing deadlines and requirements would exacerbate financial hardships on Kansas and Kansas businesses and hinder or delay necessary action in coping with the pandemic. The regular filing deadline for calendar year tax returns for individual income tax, fiduciary income tax, corporate income tax, and privilege tax is April 15. However, the filing deadline and payments for these types of 2019 tax returns is extended to conform to the federal extended due date of July 15, 2020. Therefore, if the balance due is paid prior to that date, no penalties or interest will be imposed. The filing deadline for fiscal year filers for fiduciary income tax, corporate income tax, and privilege tax is the 15th day of the fourth month following the end of the taxable year. The deadline for filing 2019 tax returns and payments for these types of

income tax with due dates between April 15, 2020 and July 15, 2020 is extended to conform to the federal extended due date of July 15, 2020 established by the IRS. For the returns noted above, if the balance due is paid prior to July 15, 2020, no penalties or interest will be imposed. Taxpayers filing returns are encouraged to file as soon as possible and not wait until the end of any extended period. Only regular return forms are required to be submitted and no special forms will be required. In addition to filing and payment due date extensions, the governor's executive order stipulates that it does not change laws, regulations, or rules regarding estimated tax payments. Further, in the event the State of Disaster Emergency proclaimed on March 12, 2020 is lifted or expires prior to July 15, 2020, the Department must continue to exercise appropriate discretion to effectuate waivers of penalties and interest for payments made up to July 15, 2020. All other laws, regulations, or rules relating to taxes remain in effect. The order supersedes any contrary order by any local health department regarding taxes. The order will be in force and effect until May 1, 2020 or until the statewide State of Disaster Emergency proclaimed on March 12, 2020 relating to COVID-19 expires, whichever is earlier. (Kansas Revenue Department Public Notice No. 20-01, 03/23/2020; Executive Order 20-13, Kansas Governor Laura Kelly, 03/23/2020.)

Kentucky. Kentucky income tax return filings and payments currently due on April 15, 2020 for personal income, corporate income, limited liability, fiduciary and pass-through filers, will now be due July 15, 2020. The calculation and application of penalties, fees and interest corresponding to Kentucky income tax filings and payments now due on July 15, 2020 for individual, corporate and limited liability filers will begin on July 16, 2020. For filers who submit an automatic return filing extension, the due date for returns previously due April 15, 2020, but now due July 15, 2020, will be October 15, 2020. For C corporations, the extension due date will be November 15, 2020. COVID-19 (corona virus) emergency legislation signed into law on March 30, 2020 (L. 2020, S150,(c. 73) directs the Department of Revenue (DOR) to adhere to any declarations or changes in tax filing and payment requirements provided by the U.S. Treasury Department or the Internal Revenue Service and provide the same to taxpayers for comparable tax filing and payment requirements under Kentucky law, including an extension of time to file a return or report and an extension of time to pay any tax due with that return or report, without the imposition of penalties or interest. The legislation also provides that a tax district may suspend or otherwise extend the applicable deadline for the filing of returns for taxable net profits or taxable gross receipts of businesses within the tax district during the pendency of the state of emergency. (COVID-19 Kentucky Income Tax Relief-2019 and 2020, 03/03/2020.)

Louisiana. The Louisiana Department of Revenue has issued guidance regarding filing and payment extension relief for income and franchise tax returns and payments due April 15, 2020, and May 15, 2020. The due date for these returns and any payments due in conjunction with them is extended to July 15, 2020. The following 2019 income and franchise tax returns are subject to the July 15, 2020, extension, which is automatic, and no extension request is necessary: (1) For partnerships, the IT-565-2019 Partnership Return of Income, which is due April 15, 2020, and the R-6922-2019 Composite Partnership Tax Return, which is due May 15, 2020. (2) For individuals, the IT-540-2019 LA Resident Income Tax Return, the IT-540B-2019 LA Nonresident and Part-Year Resident Income Tax

Return, and the R-1035-LA Consumer Use Tax Return, all of which are due May 15, 2020. (3) For fiduciaries, the IT-541-2019 Fiduciary Income Tax Return, which is due May 15, 2020. (4) For corporations, CIFT-620-2019 Corporation Income and 2020 Franchise Tax Return, which is due May 15, 2020. No penalties or interest will be assessed provided that the return and payment are submitted to the Department by the July 15, 2020, extension date. For fiscal year filers with an income tax or franchise tax return and payment due date between March 1, 2020, and May 30, 2020, the automatic extension for the return and payment is 60 days from the original due date. The filing and payment deadline for income and franchise tax returns has been administratively extended to July 15, 2020; however, if a taxpayer (individual, corporation, fiduciary, or partnership) requires additional time to file the return, an extension request may be submitted on the applicable extension form based on the tax type. The extension period will run from July 16, 2020, to the general extension date of November 15, 2020, for individual, fiduciary, and partnership returns and December 15, 2020, for corporation returns. However, interest and penalties will accrue beginning July 16, 2020, on the outstanding balance of tax due. (Louisiana Revenue Information Bulletin No. 20-009, 03/23/2020.)

Due to the COVID-19 public health emergency, the Department has extended the payment due dates for several state taxes and provided a chart with details on eligible tax types. The following are extended from May 15, 2020, to July 15, 2020: (1) Income & Franchise - Corporation, CIFT-620: 2019 Corporation Income and 2020 Franchise Tax; (2) Income - Fiduciary, IT-541; 2019 Fiduciary Income Tax Return; (3) Income - Individual, IT-540: 2019 Louisiana Resident Income Tax Return; IT-540B: 2019 Louisiana Nonresident and Part-Year Resident Income Tax Return; and R-1035: Louisiana Consumer Use Tax Return; and (4) Income - Partnership, R-6922: 2019 Composite Partnership Tax Return. The Income - Partnership, IT-565: 2019 Partnership Return of Income, is extended from April 15, 2020, to July 15, 2020. Pursuant to Louisiana Revenue Information Bulletin No. 20-009, 03/23/2020, for fiscal year filers with an income tax or franchise tax return and payment due date between March 1, 2020, and May 30, 2020, the automatic extension for the return and payment is 60 days from the original due date. (News Release, COVID-19: Louisiana State Tax Filing and Payment Extensions, Louisiana Department of Revenue, 03/27/2020.)

Due to the COVID-19 public health emergency, the Department is providing guidance and relief provisions relative to income tax, including a safe harbor provision for declaration of estimated income tax payments for the 2020 tax year, an allowance for late-filed elections for pass-through entity tax, and an extension of time to acquire a tax credit or execute a binding agreement to transfer a tax credit. The Department has ruled that it will automatically waive any Underpayment of Estimated Tax penalty otherwise due for the April 15 and June 15, 2020, declaration payments provided the following criteria are met: (1) the taxpayer pays the April 15 and June 15, 2020, declaration payments timely; (2) the amount paid on the April 15, 2020, declaration payment is at least 90% of the amount paid on the April 15, 2019, declaration payment; and (3) the amount paid on the June 15, 2020, declaration payment is at least 90% of the amount paid on the June 17, 2019, declaration payment. Additionally, the Department will consider any late filed Act 442 election (authorizes a voluntary election by any S corporation, or entity taxed as a partnership for federal income tax purposes, to pay tax on its income) for the 2019 tax

year filed on or after April 16, 2020, but before July 16, 2020, as filed timely. The Department also is extending the deadline for a credit transfer or for the execution of a binding agreement to transfer such credit for 2019 income and franchise returns by 30 days. Corresponding relief is granted for fiscal year filers. (Louisiana Revenue Ruling No. 20-002, 03/30/2020.)

Maine. Maine Revenue Services has announced that the corporate and personal income tax deadline to file and pay is extended from April 15 to July 15, 2020 as a result of the COVID-19 crisis. Any final and estimated Maine income tax payments are included. Interest and penalties are waived. However, taxpayers are encouraged to make payments and file earlier if they are able and prepared to do so. Sales tax and income tax withholding payments are not affected and will continue as normal. (Maine Tax Alert No. 4, 03/27/2020.)

Maryland. Due to the COVID-19 pandemic and associated restrictions on activity, the federal government extended the deadline for filing 2019 federal income tax returns and submitting 2019 federal income tax payments by 90 days to July 15, 2020. Maryland individual, corporate, pass-through entity, and fiduciary taxpayers are afforded the same relief at the Maryland level. Unlike the federal extension, which included only those taxpayers who owed under a certain amount of tax, the Maryland extension applies to all taxpayers. Interest and penalty will be assessed on any unpaid tax from July 15, 2020 until the date the tax is paid. Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the extension for filing returns and payment, as well as March quarterly estimated payments of 2020 taxes. The extension is automatic and does not require the filing or requesting of the extension to take advantage of the extended deadline. Individual taxpayers who are paying by check or money order should submit their payment, along with Maryland Form PV, by July 15, 2020. (Maryland Tax Alert 04-01-20, Maryland Comptroller's Office, 04/03/2020; Executive Order No. 20-03-31-01, Maryland Governor's Office, 03/31/2020; COVID-19 Tax Relief FAQs, Maryland Comptroller's Office, 04/02/2020.)

The Comptroller's Office clarifies that the payment due date for quarterly estimated income tax payments for the period ending March 31, 2020 is automatically extended from April 15, 2020 to July 15, 2020. The deadline to request a federal income tax extension has been extended to July 15, 2020. Therefore, for Maryland individual income taxpayers who request a federal extension, the Maryland income tax return is automatically extended to October 15, 2020. For corporations who request a federal income tax extension, the Maryland income tax return is automatically extended to November 15, 2020. Claims for income tax refunds from the 2019 tax year must be filed no later than July 15, 2023. (Maryland Tax Alert 04-01-20, Maryland Comptroller's Office, 04/03/2020; COVID-19 Tax Relief FAQs, Maryland Comptroller's Office, 04/02/2020.)

The comptroller has alerted taxpayers that paper Maryland income tax returns processing will be temporarily suspended on April 15, 2020 to keep essential employees safe due COVID-19. For taxpayers who must file paper returns and are anticipating a refund, the comptroller encourages filing by April 10, 2020 to ensure processing before the suspension date. As a reminder, all taxpayers have until July 15, 2020 to file and pay their income taxes. (News Release, Maryland Comptroller's Office,

04/06/2020.)

The Comptroller's Office will not send out lien warning notices, issue liens, attach bank accounts, hold up the renewal of any license including Maryland driver's licenses, or offset vendor payments for Maryland taxes. Taxpayers receiving notices from the Comptroller's Office during the current COVID-19 crisis should contact the telephone number or email address on the notice for additional information. Further, taxpayers who are currently on a payment plan for delinquent business and/or income taxes and are unable to make those payments due to the COVID-19 crisis should contact the office at the following to discuss delaying payments: (1) business taxpayers: cdcollectionbizz@marylandtaxes.gov; and (2) individual income tax taxpayers: COV19@marylandtaxes.gov. The cessation of collection efforts is effective immediately and will continue until 30 days after the lifting of the state of emergency by the governor. (Maryland Tax Alert 04-01-20, Maryland Comptroller's Office, 04/03/2020; COVID-19 Tax Relief FAQs, Maryland Comptroller's Office, 04/02/2020.)

Massachusetts. Pursuant to L. 2020, H4598, effective 04/03/2020, "An Act to Address Challenges Faced by Municipalities and State Authorities Resulting from COVID-19", personal income tax returns and payments otherwise due April 15, 2020 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. Further the Commissioner has determined that the first and second installments of estimated tax, due April 15, 2020 and June 15, 2020, respectively, will now be due July 15, 2020. (Massachusetts Technical Information Release No. 20-4, 04/03/2020.)

The Commissioner's authority to delay due dates under G.L. c. 62C, § 87 does not extend to corporate excise filings and payments. However, the Commissioner will waive late-file and late-pay penalties for corporate excise (including financial institution and insurance premiums excise) returns and payments due on April 15, 2020, when those returns and payments are filed and made by July 15, 2020. By law, interest will still accrue on any amounts not paid by April 15, 2020. The waiver of penalties applies to corporate excise returns and payments with an original due date of April 15, 2020, including those of certain S corporations and non-profits that file on a fiscal-year basis and have tax returns and payments due April 15, 2020. (Massachusetts Technical Information Release No. 20-4, 04/03/2020.)

Governor Charlie Baker, Lt. Governor Karyn Polito, Senate President Karen Spilka and House Speaker Robert DeLeo announced an agreement to extend the 2019 state individual income tax filing and payment deadline from April 15, 2020 to July 15, 2020 due to the ongoing COVID-19 outbreak. The income tax relief is automatic and taxpayers do not need to file any additional forms to qualify. The announcement will move the state income tax filing deadline to match the July 15, 2020 deadline for filing federal individual income taxes. Legislation will be filed in the near future to finance the extension, and accompanying administrative changes will be implemented through the Department of Revenue. (State Income Tax Filing Deadline Being Extended to July 15, 2020, Press Release, Mass. Dept. of Rev.,

03/27/2020.)

Michigan. On March 27, 2020, Michigan Governor Gretchen Whitmer signed an Executive Order that extends all April 2020 state and city income tax filing and payment deadlines to July 2020 to help Michigan residents during the COVID-19 pandemic. Under the Executive Order, the deadline for filing and paying the state individual income tax is extended from April 15, 2020 to July 15, 2020. The deadline for filing and paying the state corporate income tax return is extended from April 30, 2020 to July 31, 2020. The Executive Order also extends the deadline for all taxpayers required to pay estimated state individual and corporate income taxes that would be due April 15, 2020 to July 15, 2020. The Executive Order temporarily suspends the penalties and interest provisions under the state Revenue Act so as to ensure that penalties and interest for failure to file a state income tax return or failure to pay state income taxes are aligned with the extensions stated herein. Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020. The Executive Order also provides that interest at the rate provided in Mich. Comp. Laws Ann. § 205.30(3) will be added to a refund for amounts paid for tax year 2019 beginning 45 days after the claim for the refund is filed or 45 days after the date by which a return must be filed under this order, whichever is later. Additional interest under Mich. Comp. Laws Ann. § 205.30(4) or Mich. Comp. Laws Ann. § 205.30(5) do not apply to a 2019 income tax return for which the filing deadline was extended under this order. The Executive Order extends the deadline for all taxpayers required to file an annual city income tax return (including a City of Detroit income tax return) in April 2020 as follows: (1) an annual city income tax return otherwise due of April 15, 2020 and any accompanying city income tax payment due with the return is now due on July 15, 2020; (2) an estimated city income tax extension payment otherwise due on April 15, 2020 is now due on July 15, 2020; (3) an estimated city income tax extension payment otherwise due on April 30, 2020 is now due on July 31, 2020; and (4) an estimated city income tax payment otherwise due on April 30, 2020 is now due on July 31, 2020. The executive order provides that except for a refund under Mich. Comp. Laws Ann. § 141.661, interest at the rate established in Mich. Comp. Laws Ann. § 205.30 will be added to a refund for an overpayment of taxes for tax year 2019 beginning 45 days after the claim for the refund is filed or 45 days after the date by which a return must be filed under this order, whichever is later. The extensions in the executive order are automatic. Taxpayers do not need to file any additional forms or call the Michigan Department of Treasury to qualify. (Executive Order 2020-26, Michigan Governor Gretchen Whitmer, 03/27/2020.)

The Michigan Department of Treasury has issued a series of frequently asked questions (FAQs) that clarify various issues related to the extension relief allowed under Executive Order 2020-26. Among the issues discussed, the FAQs make clear that the executive order does not apply to withholding taxes, sales or use tax, marijuana tax, motor fuel tax, motor carrier fuel tax, or any other tax that is not collected under the Michigan Income Tax Act or the City Income Tax Act. The order also does not apply to the annual return filing of insurance companies due on March 2, 2020. The FAQs also note that a person does not have to be sick, or quarantined, or have any other impact from COVID-19 to qualify for tax assistance. A person only needs to have a State or city income tax return or payment due on April 15,

2020 or April 30, 2020. The FAQs also clarify that the second quarter 2020 estimated income tax payments are still due on the original due date. Only first quarter 2020 estimated income tax payments due on April 15, 2020 or April 30, 2020 are postponed by the executive order. The FAQs also clarify that the tax assistance does not apply to an estimated tax penalty for 2019. The tax assistance does not change the estimated tax requirements or estimated tax penalty for 2019. Relief from the penalty may be available under the Department of Treasury's normal rules and procedures for waiver of penalty. The FAQs also discuss how the tax assistance under the executive order affects fiscal year filers; the filing deadline for a previously requested extension to file a return after the original filing deadline; when penalties and interest accrue if a payment is made after the extended due date of July 15 or July 31. (State and City Income Tax Deadline Change Frequently Asked Questions, Mich. Dept. Treas., 04/02/2020.)

Minnesota. The Minnesota Department of Revenue has announced that it has extended the 2019 Minnesota individual income tax return and payment deadline to July 15, 2020. Taxpayers that file returns or pay their tax during this grace period will not be assessed penalties or interest. The grace period does not include state estimated tax payments for individual income taxes due April 15, 2020 for the 2020 tax year. The Minnesota due date of April 15, 2020 for corporate franchise tax payments has not changed, but under current Minnesota law, corporations receive an automatic extension to file their state return to the later of November 15, 2020, or the date of any federal extension to file. The Minnesota due date of April 15, 2020 for partnership, fiduciary, and S corporation income tax payments has not changed, but under current Minnesota law, partnerships, fiduciaries, and S corporations receive an automatic extension to file their state return to the date of any federal extension to file. A taxpayer may request relief from other late-file or late-pay penalties, additional tax charges, or interests, for reasonable cause or the state of emergency declarations by the president and governor due to COVID-19. A taxpayer may request relief after being notified of a penalty. (Bulletin: Additional Time to File and Pay Minnesota 2019 Individual Income Tax, Minn. Dept. Rev., 03/23/2020.)

The Minnesota Department of Revenue has issued a series of frequently asked questions (FAQs) relating to the tax relief extended to taxpayers because of the COVID-19 pandemic. The FAQs explain how individuals can reschedule a payment if the taxpayer needs more time to pay. The FAQs also note that individual filers can avoid a late-payment penalty on their 2019 return if they do all of the following: (1) pay 90% of the tax due on or before July 15, 2020; (2) file their return by October 15, 2020; and (3) pay the remaining tax when they file the return. 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. The due date for paying a tax is identified in statute, which has not changed. However, the Department will not assess any penalties or interest if an individual pays their 2019 individual income tax by July 15, 2020. If a taxpayer files by April 15, 2020, the statute of limitations for that return begins April 15, 2020. The FAQs also discuss 2020 estimated tax payments and notes that federal economic impact payments to individual taxpayers will be included in the calculation of income for Minnesota income tax. These payments will also not be included in the calculation of income for purposes of Minnesota's property tax refund. The FAQs relating to businesses

reemphasize that the state is not extending the corporate franchise tax deadline to July 15, 2020. Under state law, C corporations receive an automatic extension to file their Minnesota return to the later of 7 months after the due date or the date of any federal extension to file. To avoid a late-payment penalty, C corporations must pay 90% of the tax due on the return by the due date (April 15, 2020 in this case). As previously noted, taxpayers can request relief from late-filing or late-payment penalties and interest for reasonable cause. (COVID-19 FAQs for Individuals, Minn. Dept. Rev., 04/03/2020; COVID-19 FAQs for Businesses, Minn. Dept. Rev., 03/31/2020.)

Mississippi. The Mississippi Department of Revenue has issued a release with regard to pressures on the business community and state governments in responding to the COVID-19 pandemic. The Department issued the filing extension to May 15, 2020 with the aid of legislative input as well as that from the governor. The deadline cannot be moved past the fiscal year end without express direction from the legislature and governor, as it will cause a \$500 million deficit for the current fiscal year. Mississippi has taken steps to suspend the accrual of interest and penalties on all new assessments and all prior liabilities. Penalty and interest accruals have been suspended effective March 15, 2020 and will continue until the end of the national emergency. The Department's audit staff is continuing to work on open audits. Steps will be taken to resolve issues to minimize any audit controversies. The Department will agree to abate penalty and interest on any audits closed during the national emergency period and where the taxpayer agrees to settle the audit without appeal and pay the tax due. The Department will work with taxpayers to extend deadlines for the production of records and will commit to executing extensions where needed. During the national emergency, Mississippi will not change withholding requirements for businesses based on an employee's temporary telework location. Mississippi residents are taxable on their total income, regardless of where they work. However, new withholding requirements will not be imposed on employers. Mississippi will not use any changes in the employee's temporary work locations due to the pandemic to impose nexus or alter the apportionment of income for any business while temporary telework requirements are in place. (Mississippi Department of Revenue Response to Requests for Relief, Miss. Dept. Rev., 03/26/2020.)

The Department, in consultation with Governor Tate Reeves, has issued a notice detailing relief provided to individual and business taxpayers due to the COVID-19 pandemic. The deadline to file and pay 2019 individual income taxes and corporate income taxes is extended until May 15, 2020. Additionally, the first quarter estimated tax payment is extended until May 15, 2020. Penalties and interest will not accrue on the extension period through May 15, 2020. Withholding tax payments for the month of April are also extended until May 15, 2020. The extension does not apply to sales tax, use tax, or any other tax types. Returns for other tax types should be filed and paid on the normal due date(s). The extension also does not apply to payments for prior liabilities. However, the Department will consider an extension of time to file and pay on a case-by-case basis. Such requests should be directed to the Department's customer service line at (601) 923-7700. The Department recognizes that the extension does not coincide with the federal extension, but the Department is unable to extend deadlines beyond the fiscal year end of June 30. Doing so would jeopardize the ability of the state's leadership to balance the fiscal year budget. (Notice 2020-01, Miss. Dept. Rev., 03/23/2020.)

Missouri. The Missouri Department of Revenue is providing special tax filing and payment relief to individuals and corporations in response to the COVID-19 outbreak. The deadline to file and pay individual and corporate income tax returns has been extended from April 15, 2020, to July 15, 2020. The payment relief applies to all individual income tax returns, income tax returns filed by C corporations, and income tax returns filed by trusts or estates. The Department automatically will provide the relief, so filers do not need to take any additional steps to qualify. The relief for individuals and corporations also will include estimated tax payments for tax year 2020 that are due April 15, 2020. Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. Individuals and corporations that file their returns or request an extension of time to file by July 15, 2020, automatically will avoid interest and penalties on the tax paid by July 15. (News Release, Missouri Department of Revenue Extends Tax Filing Deadline, Allows Additional Time to Renew Driver Licenses and Motor Vehicle Registrations, Missouri Department of Revenue, 03/21/2020.)

Montana. Due to the impact of COVID-19 across the state, Governor Steve Bullock has extended Montana's payment and filing deadlines for 2019 individual income taxpayers to July 15 in accordance with the new federal filing deadline, which was also extended to this date. The Montana Department of Revenue will be lenient in waiving penalties and interest associated with late tax payments and the Department will work with taxpayers on an individual basis. The deadline for those making estimated individual income tax payments has also been extended to July 15 for both first and second quarters 2020. (Montana DOR Release: Governor Bullock Extends Montana's Tax Filing Deadline to July 15, 2020, Governor Steve Bullock, 03/20/2020.)

The Department has determined that payments from the federal government related to the COVID-19 outbreak are exempt from state income tax. Many Montanans are expected to receive payments from the Federal Coronavirus Relief Bill (CARES Act) passed in late March. Taxpayers with questions on these payments are referred to the IRS website. (Montana Department of Revenue Release: COVID-19 federal stimulus payments to individuals are tax-free, Mont. Dept. of Rev. 04/01/2020.)

New Hampshire. The New Hampshire Department of Revenue Administration (NHDR) has announced that it will grant automatic relief to Business Profits Tax (BPT), Business Enterprise Tax (BET) and Interest and Dividends Tax (I and D) taxpayers in the form of payment relief and expansion of automatic filing extensions and penalty safe harbors. Under current law taxpayers are entitled to an automatic 7-month extension to file their return without incurring a failure to file penalty. Since the IRS extended the federal tax filing deadline for tax year 2019 to July 15, 2020, BPT, BET and I and D taxpayers may have trouble accurately calculating the final amount of taxes owed to New Hampshire, meaning they may not have paid in full by April 15, making them ineligible for the traditional automatic 7-month filing extension. To provide relief to such taxpayers, the NHDR has now announced that taxpayers who have paid at least the amount they owed for the 2018 tax year by April 15, 2020, will not be subject to any penalties or interest, so long as they file their returns and pay their tax year 2019 tax bill in full within the automatic 7-month extension, by November 15, 2020. The NHDR also announced that relief is available to taxpayers who are impacted by the COVID-19 pandemic and unable to pay the amount due on April 15,

2020. Those qualifying taxpayers will have until June 15, 2020 to remit payment without typical penalties and interest. This extended due date is in addition to the expansion of the qualifications for the automatic extension and the estimate payment safe harbor. Taxpayers who qualify for this specific relief are business tax taxpayers who owed \$50,000 or less in taxes (total BPT and BET tax liability) for tax year 2018 and I and D taxpayers who owed \$10,000 or less in taxes for tax year 2018. According to the NHDRA, these thresholds account for 98% of all BPT, BET and I and D taxpayers. The NHDRA noted that tax year 2020 quarterly estimated tax payments are also due on April 15, 2020 for BPT, BET, and I and D taxpayers. Normally, a failure to make quarterly estimated tax payments in the appropriate amount would result in underpayment penalties at the time the return is filed. Existing safe harbors will be expanded to allow for no penalties due to the underpayment of estimates if 2020 quarterly payments total 100% of what was owed in tax year 2018, with at least 25% due in each quarter. Taxpayers may also elect to continue using existing acceptable methods to calculate their quarterly estimated payments, such as annualizing their income or using their tax year 2019 liability, if known. (New Hampshire Technical Information Release No. 2020-001, 03/30/2020.)

New Jersey. Governor Phil Murphy, Senate President Steve Sweeny and Assembly Speaker Craig Coughlin have agreed that the state income tax filing deadline and the corporation business tax filing deadline will be extended from April 15th to July 15th in response to the ongoing COVID-19 pandemic. (Joint Statement by Governor Murphy, Senate President Sweeny and Assembly Speaker Coughlin, 04/01/2020.)

New Mexico. New Mexico Governor Michelle Lujan Grisham has announced that New Mexicans will have an extra 90 days to file and pay their 2019 personal and corporate income taxes in recognition of the economic hardships caused by the COVID-19 pandemic as follows: (1) New Mexico personal income tax returns and payments due between April 15, 2020 and July 15, 2020 may be submitted without penalty no later than July 15, 2020; and (2) 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. In addition, withholding tax returns and payments due between March 25, 2020 and July 25, 2020 may be submitted without penalty no later than July 25, 2020. Taxpayers who elect to take advantage of the income tax extensions will not be assessed penalties as long as payment is received by the original statutory date that tax is due because the Taxation and Revenue Department has no authority to waive interest. (News Release: New Mexico Extends Income and Payroll Deadlines, N.M. Taxation and Revenue Dept., 03/20/2020.)

The Taxation and Revenue Department announced on March 25 that due to recent IRS action, it will not have to impose interest charges on taxpayers who take advantage of the 90-day extensions previously announced for filing and paying New Mexico personal and corporate income taxes. However, interest will need to accrue on withholding tax extensions. The Department also clarified that the extensions apply to the quarterly personal income tax estimated payments required of some taxpayers on April 15, which includes many self-employed New Mexicans, as well as to trusts, estates, and fiduciaries. All of these will now be due no later than July 15, 2020. No penalties or interest will be assessed on income tax payments normally due on April 15 as long as payment is received by July 15. Payments normally

due on later dates will incur interest charges but not penalties. The state also extended deadlines to remit withholding taxes. Withholding filings that would normally be due March 25, April 25, May 25, and June 25 will instead be due on July 25. No penalties will be assessed on businesses that take advantage of the withholding extension. However, under New Mexico law, interest will accrue from the original due date. (News Release, Income Tax Extensions Will Not Trigger Interest Charges, N.M. Taxation and Revenue Department, 03/25/2020.)

In recognition of the financial difficulties facing many New Mexico residents and businesses during the COVID-19 pandemic, the Taxation and Revenue Department is temporarily modifying some of its enforcement activities. Among the steps being taken by the Department are: (1) The most severe collection activities, including new liens, seizures and injunctions, will cease for 90 days; (2) A program that automatically garnishes state tax refunds for payment of federal tax debts is suspended; (3) Additional resources are being devoted to quickly clear identity verification questions on income tax refunds to ensure they are legitimate; (4) The Department is prioritizing review and approval of refund requests, business credits and abatements of taxes due; (5) Potentially noncompliant taxpayers will be offered managed audits, a voluntary program that can result in a waiver of penalty and interest for 180 days; (6) Additional staff will be assigned to help resolve tax protests; (7) Taxpayers on payment plans will be offered deadline extensions of up to 60 days, and taxpayers will be encouraged to make good faith payments to prevent defaults; and (8) Taxpayers undergoing audits will be offered the opportunity to request a 60-day suspension or a waiver giving them more time to produce records. (News Release, N.M. Taxation and Revenue Department, 03/30/2020.)

New York. The New York Department of Taxation and Finance has issued an Important Notice alerting taxpayers that the April 15, 2020 due date is being extended to July 15, 2020 for individuals, fiduciaries (estate and trusts), and corporations (Article 9, 9-A and 33 filers) for both filing income tax returns and making any tax payments that are due on that date. The extension also applies to estimated tax payments due on April 15. Since the extension is automatic, taxpayers are not required to take any action to obtain the relief. The Department cautions that any filings or payments made after July 15 are subject to penalties and interest. If taxpayers cannot file by the July 15th deadline, the Department advises that a request for an automatic extension can be made by July 15, 2020, but the proper estimated tax due for 2019 must be paid by that date. A return for which an automatic extension beyond July 15, 2020 is granted will be due on October 15, 2020. In addition, for those taxpayers that have already scheduled direct debit payments for April 15 and want to take advantage of the extension, they must cancel and reschedule the payment to July 15. The Department also emphasizes that the relief in its notice is limited to income taxes and is not applicable to other taxes or returns. Further, taxes due on Form NYS-1 (Return of Tax Withheld) must be timely made. (New York Special Tax Department Notice No. N-20-2, 03/01/2020.)

North Carolina. Due to COVID-19, the North Carolina Department of Revenue (NCDOR) has issued an important notice to inform taxpayers of the extension of time to file income and franchise tax returns from April 15, 2020 to July 15, 2020. On March 19, 2020, the NCDOR announced penalty relief for taxpayers

paying income tax due on April 15, 2020. On March 20, 2020, the U.S. Department of the Treasury and the Internal Revenue Service (IRS) announced that the due date for filing federal income tax returns and making federal income tax payments due April 15, 2020, is automatically postponed to July 15, 2020. In response to the extension of the federal April 15, 2020 deadline, the NCDOR will automatically extend the time to file North Carolina income and franchise tax returns originally due on April 15, 2020 to July 15, 2020. The extension applies to income and franchise tax returns originally due on April 15, 2020, from individuals, corporations, partnerships, trusts, and estates. Taxpayers do not need to take any action to receive this automatic extension. However, if taxpayers cannot file their North Carolina income tax return by July 15, 2020, they can submit a request for an additional extension with the IRS or with the NCDOR on or before July 15, 2020. In addition, the NCDOR noted that the prior penalty waiver is related to payment. Since statutory law does not provide the NCDOR with the authority to extend the due date of income tax payments, the NCDOR announced a penalty waiver related to tax payments due on April 15, 2020. Consequently, for North Carolina income and franchise tax returns originally due on April 15, 2020, and now extended to July 15, 2020, the NCDOR will not impose the penalty for failure to pay tax when due upon taxpayers, if the tax is paid by July 15, 2020. Further, North Carolina law prevents the NCDOR from waiving any interest, including interest assessed for the underpayment of estimated tax, except in limited cases. As such, if taxpayers owe additional tax, the NCDOR is required to charge interest on any unpaid tax, accruing from April 15, 2020, until the tax is paid. Finally, although the federal relief allows taxpayers to make their quarterly estimated income tax payments due on April 15, 2020 by July 15, 2020, North Carolina law provides that the liability for failure to pay estimated income tax timely is interest. The North Carolina Secretary of Revenue is not authorized to waive interest. Therefore, taxpayers that do not pay North Carolina estimated income tax between April 15, 2020 and July 15, 2020 continue to be liable for failure to timely pay estimated income tax. (Important Notice: Department of Revenue Extends the Time to File Income and Franchise Tax Returns to July 15, 2020, N.C. Dept. of Rev., 03/23/2020.)

The NCDOR has issued an important notice announcing the expansion of its COVID-19 tax penalty relief from March 15, 2020 through July 15, 2020 for the penalties for failing to obtain a license, to file a return, or to pay taxes, if the corresponding license is obtained, the return is filed, or the tax is paid on or before July 15, 2020. The relief for these late action penalties applies to the following tax types: personal income tax; corporate income tax; franchise tax; and withholding tax. Taxpayers do not need to request a penalty waiver to qualify for this relief. However, if a taxpayer receives a proposed assessment of a penalty covered by the relief granted in this notice, the taxpayer should contact the Department by phone, at 1-877-252-3052, or by writing to the Department at the following address: North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602. Previously, the Department's COVID-19 penalty relief was for certain taxpayers with returns or payments due between March 15, 2020 and March 31, 2020, that provided a new due date of April 15, 2020. (Important Notice: Department of Revenue Expands Penalty Relief for Taxpayers Affected by Coronavirus Disease 2019 (COVID-19), N.C. Dept. of Rev., 03/31/2020.)

North Dakota. To provide relief to 2020 income tax filers impacted by the COVID-19 crisis, North

Dakota Tax Commissioner Ryan Rauschenberger has put in place a waiver of income tax penalty and interest for 90 days, allowing taxpayers until July 15, 2020 to file their income tax return and pay the tax. Taxpayers who can file before July 15 do not need to take any additional steps if they are able to file by that date. (Tax Commissioner Provides Relief for 2020 Income Tax Filers Impacted by COVID-19, 03/27/2020.)

Ohio. *L. 2020, H197, effective 03/27/2020 unless otherwise stated*, authorizes, among other things, the extension of state tax filing and payment deadlines in response to the COVID-19 outbreak. The bill authorizes the tax commissioner to extend the deadline to file and pay state income taxes for the duration of the governor's COVID-19 emergency declared by Executive Order 2020- 01D, issued on March 9, 2020, with no interest and penalties on payments made during the extension period. During the emergency period or within 30 days after it ends, employees who must report to a temporary worksite, including their homes, are deemed to be working at their principal places of work for municipal income tax purposes. Affected by this amendment are: (1) which municipal corporation the employer must withhold income taxes for; (2) which municipal corporation may tax the employee's pay; and (3) whether and how much of the employer's own income is subject to a municipality's income tax.

On March 27, 2020, Tax Commissioner Jeff McClain announced that Ohio will be following the federal government and the Internal Revenue Service (IRS) in extending the deadline to file and pay the state income tax to July 15, with no interest and penalties on payments made during the extension period. The extension and waivers 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 tax commissioner administer the municipal net profit tax (MNPT) through the state's centralized filing system. In addition, an extension to file and pay has also been granted for individuals, estates, trusts, and certain businesses making quarterly estimated income tax payments, with the first and second quarterly payments (normally due April 15 and June 15 respectively) both extended to July 15, with no penalty and interest. (News Release: Ohio Extending Income Tax Filing and Payment Deadline, Ohio Dep't. Rev, 03/27/2020.)

The Ohio Tax Department issued frequently asked questions (FAQs) providing guidance to those taxpayers that have opted in to have the tax commissioner administer the MNPT through the state's centralized filing system. The MNPT return for taxable year 2019 and associated tax payment due April 15, May 15, or June 15, 2020 is now extended to July 15, 2020, with no interest or penalties. In addition, declarations of estimated taxes and estimated payments due April 15, May 15, or June 15, 2020 are now extended to July 15, 2020, with no formal extension request required. If a taxpayer is unable to meet the July 15, 2020 deadline, then the taxpayer may request a six month extension of time to file (not pay) from the original due date of the return, not from the extended due date. The extension will be granted if it is received by the tax commissioner on or before the due date of the annual return or if the taxpayer has requested an extension for filing the federal income tax return. For guidance on filing and payment deadlines for those taxpayers that have not opted in with the state, they are directed to contact the municipal corporation's tax administrator. (Municipal Net Profit Tax FAQs, Ohio Dept. Tax'n., 04/01/2020.)

Oklahoma. The Oklahoma Tax Commission (OTC) announced that taxpayers now have until July 15, 2020 to file and pay their 2019 Oklahoma income tax return. In response to Treasury Secretary Steven T. Mnuchin's announcement on Friday, March 20, that the Trump administration has decided to push the federal income tax filing date from April 15 to July 15, the OTC is likewise extending the 2019 Oklahoma income tax return due date from April 15 to July 15, 2020. This is applicable to income tax due from Tax Year 2019 and the first quarter payment for Tax Year 2020, both of which would normally be due on April 15, 2020. (Oklahoma Tax Commission extends Oklahoma income tax filing date to July 15, 2020, Oklahoma Tax Commission, 03/23/2020.)

The Oklahoma Tax Commission announced that due to concerns related to the COVID-19 health crisis, taxpayers who may have already scheduled their 2019 income tax payment to be withdrawn on a future date, can cancel and reschedule these payments to be withdrawn at a later date. Taxpayers should follow the directions on the form and must submit it by email to banking@tax.ok.gov. Taxpayers must not mail the form to the Oklahoma Tax Commission. (Oklahoma Tax Commission extends Oklahoma income tax filing date to July 15, 2020, Oklahoma Tax Commission, 03/27/2020.)

Oregon. Since Oregon Governor Kate Brown's state-declared emergency due to the COVID-19 pandemic and the action of the IRS will impair the ability of Oregon taxpayers to take certain actions within the time prescribed by law, the director of the Department of Revenue has ordered an automatic extension of the 2019 tax year filing and payment due dates for the following affected taxpayers. For personal income taxpayers, the 2019 income tax return filing due date for tax year 2019 is automatically extended from April 15, 2020 to July 15, 2020, and the tax payment deadline for payments due with the 2019 tax year return is automatically extended to July 15, 2020. The tax year 2019 six-month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020. For corporate income/excise taxpayers, the Oregon return filing due date for tax year 2019 is automatically extended from May 15, 2020 until July 15, 2020, and the Oregon tax payment deadline for payments due with the 2019 return by May 15, 2020 is automatically extended to July 15, 2020. Both personal income taxpayers and corporate income/excise taxpayers do not need to file any additional forms or call the department to qualify for these automatic extensions. Estimated tax payments for tax year 2020 are not extended. Because of the extensions, any interest and penalties with respect to Oregon tax filings and payments extended by the order begin accruing on July 16, 2020. (Department of Revenue Announces Extension of Tax Filing Deadlines and Payments, Or. Dept. Rev., 03/25/2020.)

Pennsylvania. *L. 2020, H1232 (Act 10)*, extends the filing and payment deadline for S corporation and trust and estate fiduciaries; declarations of estimated tax, estimated tax returns and estimated tax payments; and information returns to match the extension of time to file and pay personal income tax returns due under Pa. Stat. Ann. Title 72 §7330. The Act also directs the Department of Revenue to disregard the period after April 14, 2020 and before July 15, 2020 in calculating interest and late filing penalties, and temporarily authorizes the Department of Community and Economic Development to coordinate with the governing bodies and local agencies of political subdivisions to extend the filing and payment deadlines for local taxes without interest or penalty charges. The Pennsylvania Department of

Revenue has extended the filing and payment deadline for Pennsylvania personal income tax to July 15, 2020 due to the emergency caused by the COVID-19 pandemic. The provisions of this Act will expire on July 31, 2020.

The Pennsylvania Department of Revenue has announced that it will extend the deadline for filing and paying 2019 Pennsylvania personal income tax to July 15, 2020. The extension also applies to estimated tax payments due the first two quarters of 2020. The Department of Revenue will waive penalties and interest through July 15, 2020 for both personal income tax payments on final 2019 returns, and estimated tax payments for the first and second quarter of 2020. (Pennsylvania Extends Personal Income Tax Return Filing Deadline to July 15, 2020, PA Dept. of Rev., 03/23/2020.)

Rhode Island. The Rhode Island Division of Taxation has revised its advisory, which informs taxpayers that the deadline for certain Rhode Island tax filings and payments, normally April 15, has been postponed to July 15 this year due to the COVID-19 pandemic. No penalties and no interest will apply to those who file on or before July 15, 2020. Tax preparers and taxpayers do not need to file any additional forms or contact the Division in any way in order to qualify for this Rhode Island tax filing and payment relief; the relief is automatic, and the Division is in the process of adjusting its systems accordingly. For personal income tax purposes, the following filings and payments normally due April 15, 2020 have been extended to July 15, 2020: personal income tax annual return (Forms RI-1040 and RI-1040NR); personal income tax extension (Form RI-4868); personal income estimated tax (Form RI-1040ES); property tax relief (Form RI-1040H); and residential lead abatement credit (Form RI-6238). For corporate income tax purposes, the following filings and payments normally due April 15, 2020 have been extended to July 15, 2020: C corporation (Form RI-1120C); first-quarter business estimate (Form RI-1120ES/BUS-EST); 1120C business extension (Form RI-7004); pass-through withholding (Form RI-1096PT); pass-through withholding estimate (Form RI-1096PT-ES); pass-through withholding extension (Form RI-4868PT); and composite income tax estimate (Form RI-1040C-ES). The advisory notes the following: the new July 15, 2020 deadline applies not only to calendar year individuals and entities with a normal due date of April 15, 2020 but also to fiscal year filers whose original or extended due date would normally fall on April 15, 2020; the listing for C corporation also applies to filing under mandatory unitary combined reporting; the new deadline for the pass-through withholding estimate (Form RI-1096PT-ES) normally due April 15, 2020 applies to all entity types; and the new deadline for pass-through withholding applies only to trusts and single-member LLCs with a normal due date of April 15. (Rhode Island Advisory No. 2020-11, 04/06/2020.)

South Carolina. The South Carolina Department of Revenue (DOR) has announced that in response to the challenges of COVID-19 and as directed by South Carolina Governor Henry McMaster, it is moving the due date for income tax returns and payments originally due April 15, 2020 to July 15, 2020. The new date applies to individual, C corporation, and trust returns originally due April 15, 2020. Taxpayers will have until July 15, 2020 to file South Carolina income tax returns and pay income taxes due, including quarterly estimated payments due on April 15, 2020. Interest or penalties related to this tax relief will be waived. The tax filing and payment relief is applied to all income tax taxpayers automatically; they do not need to file any additional forms or call the DOR to qualify. Even with the filing

deadline extended to July 15, 2020, the DOR is encouraging taxpayers who are due an income tax refund to file soon and to do so electronically, as it is processing tax returns and issuing income tax refunds as quickly as possible. (South Carolina Information Letter No. 20-4, 03/23/2020; South Carolina Information Letter No. 20-5, 03/23/2020.)

Tennessee. The Tennessee Department of Revenue has extended the due date for filing and paying franchise and excise tax returns from April 15, 2020 to July 15, 2020. Taxpayers will have until July 15, 2020 to file returns and make any payments (including quarterly estimated payments) originally due on April 15, 2020. Interest and penalties will not be applied to payments made before the extended due date. The October 15, 2020 due date for taxpayers who have applied for a six month extension remains unchanged. (Tennessee Important Notice No. 20-05, 03/01/2020.)

The Department has announced that the Hall Income Tax filing deadline has been moved from April 15, 2020 to July 15, 2020. Interest and late filing penalties will not be applied to returns filed and payments made on or before this extended due date. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged. (Tennessee Important Notice No. 20-06, 03/01/2020. Tennessee Important Notice No. 20-06, 03/01/2020.)

Texas. Texas Comptroller Glenn Hegar has announced that the due date for filing the 2020 Texas Franchise Tax Report has been automatically extended to July 15, 2020 due to COVID-19. All franchise taxpayers do not need to file any additional forms. However, non-electronic funds transfer (non-EFT) taxpayers can request a further extension to January 15, 2021 by filing an extension request on or before July 15, 2020, and pay 90% of the tax due for the current year or 100% of the tax reported as due for the prior year with the extension request. Mandatory EFT taxpayers can request a further extension to August 15, 2020, and pay 90% of the tax due for the current year or 100% of the tax reported as due for the prior year with the extension request. Mandatory EFT taxpayers can request a second extension to January 15, 2021 by filing a second extension request on or before August 15, 2020, and pay the remainder of any tax due with the second extension request. (Comptroller's Office Extends Franchise Tax Deadline, Texas Comptroller of Public Accounts, 04/02/2020; Franchise Tax Extensions of Time to File, Texas Comptroller of Public Accounts, 04/02/2020.)

The comptroller is temporarily suspending the 60-day deadline for businesses to contest audit results. This applies to both redetermination and refund hearings. Interest accrued during this period will be waived, and businesses will be notified to reestablish a request deadline at a later date. However, if taxpayers are able to request redetermination during the 60-day deadline, the Comptroller's Office can handle these requests. In addition, for payment options, taxpayers can call Randy Pitts at (800) 531-5441, ext. 3-3963. (COVID-19 News, Texas Comptroller of Public Accounts, 03/31/2020.)

The comptroller has offered COVID-19 tax relief in the form of postponements on deadlines to remit payments related to existing payment plan agreements. The comptroller will consider postponements on a case-by-case basis. Postponement will only apply to existing payment plan agreements for periods prior to the February 2020 tax report. The potential postponements will not extend or delay a taxpayer's

due dates for remitting or reporting tax collected by taxpayers on behalf of state and local governments. It also will not apply to resolution agreements that specify a deadline to make a single lump-sum payment of the entire liability. The total amount due under the payment plan agreement will not be reduced. After the expiration of the postponement period, all payment deadlines will resume on the next periodic payment deadline as provided in the payment plan agreement. Postponed payments will be added to the end of the term of the agreement. The comptroller's Enforcement Division can be contacted for qualification and more information at (800) 252-8880. (COVID-19 News, Texas Comptroller of Public Accounts, 03/31/2020.)

Utah. The Utah State Tax Commission has issued a news release announcing that it has approved adjustments to tax filing and payment deadlines for individuals and business entities. The adjustments are in response to the actions taken by the Internal Revenue Service (IRS) in response to the COVID-19 pandemic. Individuals and corporations will have until July 15, 2020 to file and pay their 2019 tax return, in conformity with IRS guidelines. (News Release: Income Tax Filing and Payment Due Dates, Utah State Tax Commission, 03/20/2020.)

The tax commission unanimously passed an emergency rule (Utah Admin. R. § R861-1A-42) waiving interest and penalties for late-filed 2019 tax returns and payments of corporations and pass-through entities such as LLCs. To receive this adjustment, these returns and payments have to be filed no later than July 15, 2020.

The State Tax Commission has announced the following changes to comply with recommendations to help slow down the spread of COVID-19: (1) The due date of the Utah individual income tax return is the same day as the due date of the federal individual income tax return; if the IRS changes the due date due to the outbreak, Utah's due date will also be extended; (2) The due dates of Utah corporate and pass-through entities is set by state statute and will not be affected by IRS changes in the due dates for those returns without action by the legislature; (3) Telephone agents will be available at (801) 297-2200 or (800) 662-4335 for assistance Monday through Friday, 8:00 a.m. - 5:00 p.m and counter agents will only be available for immediate lien release with certified funds (cashier's check or cash) and cash payments; (4) E-filed returns with refunds will not be delayed; (5) All scheduled tax appeals hearings will be held by telephone from March 23 through April 24, 2020; due to COVID-19 precautions, the State Tax Commission will hold all events as scheduled, but will hold the events via telephone conference only; and (6) Property Tax Division functions will continue without interruption with email being the best form of communication. (Updated News Release on STC Procedure Due to COVID-19 Pandemic, Utah State Tax Comm'n, 03/19/2020; News Release: Procedural Changes Due to COVID-19, Utah State Tax Comm'n, 03/17/2020; Notice, Utah State Tax Comm'n, 03/17/2020.)

Vermont. In response to the COVID-19 emergency, the Vermont Department of Taxes announced that the filing and payment due dates for the following Vermont taxes have been extended from April 15, 2020 to July 15, 2020: corporate income tax, personal income tax, homestead declarations and property tax claims, and fiduciary income tax. This includes any tax year 2020 estimated payments that were due for these taxes on April 15, 2020. However the estimated tax due for the second quarter must be filed

and paid on June 15 as usual. (Coronavirus Update: Information for Taxpayers, Vt. Dept. of Taxes, 04/03/2020; Vermont Department of Taxes Releases Guidance for Upcoming Vermont Taxes, Vt. Dept. of Taxes, 03/23/2020.)

Virginia. The Virginia Department of Taxation issued a bulletin regarding income tax payment deadlines as a result of the COVID-19 crisis. All income tax payments due between April 1, 2020 to June 1, 2020, can be submitted to the Department any time on or before June 1, 2020. The Department will automatically waive late payment penalties as long as full payment is received by June 1, 2020. If the full amount is not paid by June 1, 2020, the 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 date of the payment, so those who are able to pay are encouraged to do so. The following taxes are eligible for the payment extension and penalty waiver: individual, corporate, fiduciary income taxes, and any estimated income tax payments during this period. The waiver does not provide a filing extension and all returns are due by their relevant due dates. Virginia does provide an automatic filing extension to all taxpayers for up to six months (seven months for certain corporations), and no application is required to apply the extension. (Virginia Tax Bulletin No. 20-4, 03/20/2020.)

Washington. The Washington Department of Revenue (DOR) has announced a variety of measures undertaken to provide relief to businesses affected by the Covid-19 pandemic. For taxpayers unable to file their monthly returns extensions will be provided upon request. The due date for quarterly filers is now June 30, 2020 for Quarter 1, 2020 and the due date for annual return filers is June 15, 2020 for the 2019 return. The DOR will delay new compliance assessments for 30 days. Taxpayers with payment plans that are affected by the pandemic may request payment plan adjustments or extensions of payment dates. Scheduled audits of businesses with gross income of less than \$5 million will be delayed 60 days. Penalties for late business renewals or late non-profit property tax exemption applications will be waived. (News Release-Business Relief During COVID-19 Pandemic, Wash. Dept. of Rev., 03/26/2020.)

West Virginia. West Virginia Governor Jim Justice has issued an executive order allowing corporate and personal income taxpayers to file and pay taxes for the 2019 tax year due April 15 by July 15, 2020, due to the COVID-19 outbreak. The extended return and payment deadline of July 15 also applies to trusts and estates. Estimated tax payments for the 2020 tax year for individuals, trusts or estates, corporations, and pass-through entities due between April 15 and June 15, 2020, are also eligible for the extended due date of July 15, 2020. Interest and penalties will be waived. Property taxes due April 1 will not be considered delinquent if they are paid on or before May 1, 2020. (Executive Order No. 13-20, West Virginia Governor Jim Justice, 03/26/2020.)

Wisconsin. The Wisconsin Department of Revenue has issued a proposed guidance document discussing a series of steps to ease payment guidelines and postpone audit actions in response to the COVID-19 pandemic. Wisconsin has extended tax deadlines and provided guidance related to the extension of April 15 filing and payment dates to July 15. The Department will be temporarily adjusting the following activities from April 1 through July 15, 2020: (1) taxpayers unable to fully pay their state

taxes can resolve outstanding liabilities by entering into a monthly payment agreement with the Department; many installment agreements are automatically approved; (2) taxpayers who are unable to comply with the terms of an existing installment agreement may request to suspend payments between April 1 and July 15, 2020. The Department will not default any installment agreements during this period; however, by law, interest will continue to accrue on any unpaid balances; (3) the Department seeks to assist taxpayers in various stages of the Petition for Compromise process; (4) new levies of wages and assets will not be issued during this period unless a collection agent determines that the state is at risk and immediate collection action is warranted. If current wage or asset levies are causing a hardship, contact the Department at (608) 266-7879 to request a reduction or suspension of payments until July 15, 2020; and (5) during this period, the Department will generally not start new field audits of small businesses, except where the Department deems it necessary to protect the state's interest in preserving the applicable statute of limitations. With regard to the Earned Income Tax and Homestead Credit, taxpayers have until July 15, 2020, to respond to the Department to verify that they qualify for the 2019 Earned Income Tax Credit or to verify their 2019 household income for Homestead Credit. Until July 15, 2020, the Department will not deny these credits for a failure to provide requested information. For appeals, the Office of General Counsel and resolution officers will continue to work to resolve pending appeals. Although in-person meetings will be suspended, the Department may be available to discuss their cases by telephone or videoconference. Lastly, the Department will continue to take steps to protect all applicable statutes of limitations. If statute expirations might be jeopardized during this period, taxpayers are encouraged to cooperate in extending such statutes. (Wisconsin News for Tax Practitioners No. 03/27/2020, 03/27/2020.)

The Wisconsin Department of Revenue has issued proposed guidance giving further clarity to corporate income tax and personal income tax return filing and payment due dates due to the COVID-19 pandemic. Wisconsin is following the extended due dates for filing 2019 income tax returns as provided in the IRS Notice 2020-18; therefore, returns with a due date of April 15, 2020 are extended to July 15, 2020. Unpaid income and franchise tax originally due April 15, 2020, will not accrue interest or penalties until July 16, 2020. Returns due on any other date will accrue interest and/or penalties from the unextended due date of the return. Underpayment interest will not apply to calendar-year 2019 income/franchise tax or 2019 pass-through withholding tax returns or returns with a due date of April 15, 2020. With regard to estimated tax due dates, the first estimated income/franchise tax payment for 2020 that is due April 15, 2020 is extended to July 15, 2020. Underpayment interest will begin July 16, 2020 for this first estimated tax payment. All other estimated income/franchise and pass-through withholding tax payments for 2020 are due as prescribed by law, and underpayment interest applies after the due date of the estimated tax payment. Lastly, taxpayers may request a one-month extension to file a withholding deposit report; the request for extension must be made before the unextended due date of the report through My Tax Account or by emailing DORRegistration@wisconsin.gov. A chart setting forth the updated 2019 Wisconsin tax return due dates is included. (Wisconsin News for Tax Practitioners No. 03/25/2020, 03/25/2020.)

In conformity with the Internal Revenue Service and in response to the COVID-19 pandemic, Wisconsin

corporate income tax and personal income tax payments and return due dates are automatically extended to July 15, 2020. The extension applies to individuals, trusts, estates, partnerships, associations, companies, and corporations. The relief is solely for income tax payments, estimated income tax payments, and returns due April 15, 2020. Taxpayers do not have to file any extension forms to be eligible for the new due date, and there is no limit on the amount of payment to be postponed. Lastly, there will be no interest or penalty imposed for the period of April 15, 2020 to July 15, 2020. In conformity with the Internal Revenue Service and in response to the COVID-19 pandemic, Wisconsin corporate income tax and personal income tax payments and return due dates are automatically extended to July 15, 2020. The extension applies to individuals, trusts, estates, partnerships, associations, companies, and corporations. The relief is solely for income tax payments, estimated income tax payments, and returns due April 15, 2020. Taxpayers do not have to file any extension forms to be eligible for the new due date, and there is no limit on the amount of payment to be postponed. Lastly, there will be no interest or penalty imposed for the period of April 15, 2020 to July 15, 2020. (Wisconsin Extends Tax Filing Deadline to July 15 Due to COVID-19 Pandemic, Wis. Dept. Rev., 03/21/2020.)