



State Tax Filing Guidance for Coronavirus Pandemic

Updated: 3/17/20

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
Alabama			<p>3/12/20 – Commissioner ADOR told ASCPA - Alabama would couple the decision of IRS. ADOR will publish a press release soon after IRS so at this point, we all await the decision of the federal government.</p> <p>Alabama residents affected by floods in February have <a href="#">until April 30</a> to file their state taxes. The Alabama Department of Revenue also will grant affected taxpayers penalty relief during the extension period.</p> <p><a href="#">Alabama DOR website</a> (3/17/20):            “The Alabama Department of Revenue is monitoring developments pertaining to the Coronavirus (COVID-19) and is following guidance from federal and state officials. We understand you may have some concerns and uncertainty pertaining to COVID-19 and the Department is committed to being responsive to your needs. The Department is encouraging all taxpayers to conduct their business with us through our online services. Take advantage of our website for information and answers to your questions; use <a href="#">My Alabama Taxes</a> (MAT) to file and pay taxes; or call 334-242-1170 to receive additional assistance.</p> <p>Out of an abundance of caution for your health and wellbeing, as well as our employees, we are asking taxpayers to limit in-person visits to the taxpayer service centers at this time. If you must make a payment in person, these payments can be made at one of our nine Taxpayer Service Centers. All other assistance will be provided remotely via phone or email. <a href="#">Click here</a> for Taxpayer Service Center locations and contact information.</p> <p><b>COVID-19 Related Relief for Taxpayers</b>            On March 13, 2020, Governor Ivey declared a <a href="#">state of emergency</a> in response to COVID-19, thereby allowing the Department more flexibility in working with impacted taxpayers. To date, the Department has issued the following taxpayer relief orders:</p> <ul style="list-style-type: none"> <li>• <a href="#">Temporary Suspension of International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) Requirements</a></li> <li>• <a href="#">March 2020 Motor Vehicle Registrations and</a></li> </ul>

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			<p align="center"><a href="#">Property Tax Payments and Penalties Extension</a></p> <p>It is expected that the IRS will soon announce extensions of deadlines for filing federal income tax returns. <b>The Department plans to mirror these return filing extensions as appropriate and enter corresponding taxpayer relief orders.</b> Please monitor the Department’s <a href="#">Newsroom</a> for updates.</p> <p><b>Other assistance may be available on a case-by-case basis to individuals and businesses that cannot file their tax returns on time due to the COVID-19 outbreak by contacting the Department at the numbers below.</b></p> <p><b>Helpful Contact Information:</b></p> <ul style="list-style-type: none"> <li>• Individual Income Tax: 334-353-0602</li> <li>• Corporate Income Tax: 334-242-1200</li> <li>• Pass-through Entities: 334-242-1033</li> <li>• Sales and Use Tax: 334-242-1490</li> <li>• Business Privilege Tax: 334-353-7923</li> <li>• Withholding Tax: 334-242-1300”</li> </ul>
Alaska			
Arizona			
Arkansas			
California	<p><a href="#">Executive Order</a> (3/12/20), <a href="#">Press release</a> (3/12/20),</p> <p><a href="#">FTB News release</a> (3/13/20)</p> <p><a href="#">FTB FAQs</a> (3/17/20):</p> <p>CA payroll taxes - <a href="#">EDD website</a> (3/20)</p> <p><a href="#">San Francisco news release</a> (3/11/20)</p> <p>(June 15 – extension to file and pay (including first quarter estimated payments), waive interest and penalty)</p>	<p><b>California has pushed its tax filing and payment <u>deadline to June 15</u>, waive interest and late filing and late payment penalties.</b></p> <p>“Delays the deadline for state tax filing <b>by 60 days</b> for individuals and businesses unable to file on time based on compliance with public health requirements related to COVID-19 filings;”</p> <p><a href="#">FTB News Release</a> (3/13/2020): Sacramento – The Franchise Tax Board (FTB) today announced special tax relief for California taxpayers affected by the COVID-19 pandemic. <b>Affected taxpayers are granted an extension to file 2019 California tax returns and make certain payments until June 15, 2020</b>, in line with <a href="#">Governor Newsom’s March 12 Executive Order</a>.</p> <p>“During this public health emergency, every Californian should be free to focus on their health and wellbeing,” said State Controller Betty T. Yee, who serves as chair of FTB. “Having extra time to file their taxes helps allows people to do this, as the experts work to control the spread of coronavirus.”</p> <p><b>This relief includes moving the various tax filing and</b></p>	<p><a href="#">CDTFA COVID-19 State of Emergency Webpage:</a> (3/17/20)</p> <p>“COVID-19 State of Emergency</p> <p>On March 12, 2020, Governor Newsom issued an Executive Order in response to the COVID-19 State of Emergency. Pursuant to this Executive Order, <b>through May 11th, the CDTFA has the authority to assist individuals and businesses impacted by complying with a state or local public health official’s imposition or recommendation of social distancing measures related to COVID-19. This assistance includes granting extensions for filing returns and making payments, relief from interest and penalties, and filing a claim for refund. Taxpayers may request assistance by contacting the CDTFA. Requests for relief of interest or penalties or requesting an extension for filing a return may be made through our <a href="#">online services</a>. Taxpayers may also request assistance in writing by sending a letter to the address below or contacting us via <a href="#">email</a>.</b> We are also available to answer questions and provide assistance for taxpayers that call our Customer Service Center at 800-400-7115. This includes assistance if you are unable to make a timely tax payment.</p>

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		<p><b>payment deadlines that occur on March 15, 2020, through June 15, 2020, to June 15, 2020.</b> This includes:</p> <ul style="list-style-type: none"> <li>• <b>Partnerships and LLCs</b> who are taxed as partnerships whose tax returns are due on March 15 now have a 90-day extension to file and pay by <b>June 15.</b></li> <li>• <b>Individual filers</b> whose tax returns are due on April 15 now have a 60-day extension to file and pay by <b>June 15.</b></li> <li>• <b>Quarterly estimated tax payments</b> due on April 15 now have a 60-day extension to pay by <b>June 15.</b></li> </ul> <p><b>The FTB’s June 15 extended due date may be pushed back even further if the Internal Revenue Service grants a longer relief period.</b></p> <p><b>Taxpayers claiming the special COVID-19 relief should write the name of the state of emergency (for example, COVID-19) in black ink at the top of the tax return to alert FTB of the special extension period. If taxpayers are e-filing, they should follow the software instructions to enter disaster information.</b></p> <p><b>The FTB will also waive interest and any late filing or late payment penalties that would otherwise apply.”</b></p> <p><a href="#">FTB FAQs</a> (3/17/20):  <i>“What business entities qualify for the June 15, 2020, extended deadline to file and pay taxes?”</i></p> <p><b>The new extensions announced in the <a href="#">March 13, 2020 news release</a> apply to any business entity with a California return or payment due between March 15 and June 15. This includes Corporations, S-Corps, LLCs, Partnerships, and other entity types with returns due during this period. How does FTB define who is “affected by the COVID-19 pandemic”? How would they need to demonstrate this? A taxpayer does not have to be directly impacted. Taxpayers who experience any difficulty in filing or paying, as a result of COVID-19, are included in this relief. For example, some taxpayers may not be able to get their tax returns prepared due to the unavailability of their paid tax preparers or through free tax preparation programs. Quarantine or infection could also affect someone’s ability to file or pay on time.</b></p>	<p>California Department of Tax and Fee Administration  Return Analysis Unit, MIC 35  PO Box 942879  Sacramento, CA 94279-0035” (3/17/20)</p> <p>Regarding (2), the CDTFA’s emergency tax or fee relief is available for business owners and fee payers directly affected by disasters declared as state of emergencies over the past three years, may <b>include extension of tax return due dates, relief of penalty and interest, or replacement copies of records lost due to disasters. An extension of up to three months to file and pay taxes is available in 32 of the programs administered by the CDTFA (including sales and use tax, various fuel taxes, and cigarette and tobacco products taxes) for taxpayers directly affected by COVID-19 who, as a result, cannot meet their filing and payment deadlines. Affected taxpayers may apply online for relief from penalties and interest and request online a filing extension. Business owners and fee payers who need to obtain copies of CDTFA tax records will be able to receive replacements free of charge.</b></p> <p>CALCPA in contact with FTB and our other state tax agencies and are awaiting more specifics.</p> <p><a href="#">California Department of Public Health website on coronavirus</a></p>

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		<p><b>Taxpayers will self-identify on their tax returns as they do with other natural disasters.”</b> (3/17/20)</p> <p>CA payroll taxes (<a href="#">March 2020 EDD website</a>) – “Employers statewide directly affected by the new coronavirus (COVID-19) <b>may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest.</b> This extension may be granted under Section 1111.5 of the California Unemployment Insurance Code (CUIC). A written request for extension must be received within 60 days from the original delinquent date of the payment or return.”</p> <p>San Francisco Mayor <a href="#">announced</a> that small businesses may be able to defer some business taxes: <b>Defer “Business Taxes for Small Businesses</b></p> <p>In order to provide immediate cash-flow assistance to small businesses, Mayor Breed will be working with Treasurer Cisneros to notify small businesses that the next round of quarterly businesses taxes can be deferred. Businesses are required to pre-pay their first quarter business taxes for current tax year by April 30th. This announcement will allow businesses to not pre-pay, deferring payment due to February 2021. No interest payments, fees, or fines will accrue as a result of the deferral. This benefit will be offered to business with up to \$10 million in gross receipts, benefiting approximately 8,050 businesses with an average \$5,400 tax payment deferral each.”</p> <p>The San Francisco deadline for prepayment of first quarter tax filings for businesses with up to \$10 million in gross receipts would be delayed from April to next February 2021. The move would help more than 8,000 businesses with an average \$5,400 tax payment. San Francisco business license fees will be also deferred for three months.</p>	
Colorado		<p>Colorado officials <a href="#">said</a> they would mirror IRS guidance as it is updated amid the pandemic.</p>	<p><a href="#">Colorado Department of Revenue (CDOR) webpage on (COVID-19) outbreak.</a></p> <p>“To embrace social distancing as the best means of combating the spread of the COVID-19 virus, the <b>Colorado Department of Revenue (CDOR) will close all facilities to the public</b> but maintain internal and online operations to best serve Coloradans, effective Wednesday, March 18, <b>through April 18.</b></p> <p>This includes but is not limited to: ... <b>Taxation Division</b></p>

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

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			<p>Agreement (IFTA) decal, we would ask that they first call the FuelTax Unit at 303-205-8205, option 1, to handle the account specific issues. After that call, taxpayers can arrange a time to pick up the IFTA decal.</p> <ul style="list-style-type: none"> <li>Income Tax Returns will be received and processed electronically and via mail.</li> <li>A secure drop-off box is located at Taxpayers services at 1375 Sherman St., Denver, Co 80203, and will soon be located outside of additional facilities for those who want to drop off their returns, mail and any forms.</li> <li>Severance Tax will function normally.</li> </ul> <p><b>Tax Auditing and Compliance</b></p> <ul style="list-style-type: none"> <li><b>Tax Auditing and Compliance locations will be closed to the public</b> while auditors continue to work normal caseloads.</li> <li>Tax Fraud will still take phone calls and emails from the public.” (3/17/20)</li> </ul> <p>Legislature: Pursuant to <a href="#">HJR20-1007</a>, the Second Regular Session of the 72nd General Assembly is temporarily adjourned until 10:00 a.m., Monday, March 30, 2020.</p>
Connecticut	<p><a href="#">Press Release</a> on business returns (3/15/20)</p> <p>(June 15 - business returns – passthrough, UBIT, Corp – file and payment extended) (Individual – will follow IRS file and payment)</p>	<p><b>Business returns extended until June 15. Individuals’ returns to follow IRS relief.</b></p> <p><b>“Effective Immediately: DRS <a href="#">Extends</a> Filing Deadline for Certain Annual State Business Tax Returns</b> (Hartford, CT) – The Connecticut Department of Revenue Services (DRS) is using their statutory authority to grant an <a href="#">automatic extension</a> of Connecticut filing deadlines for <b>certain annual tax returns in order to support businesses</b> during the COVID-19 outbreak effectively immediately. This is consistent with the emergency declarations signed by Governor Lamont.</p> <p>“DRS understands some business taxpayers may find it difficult to meet tomorrow’s state tax filing deadline, given current circumstances,” said Commissioner Biello. “This extension is designed to support these taxpayers, and tax practitioners, meet their responsibility to file returns and remit payments. DRS encourages those with questions specific to their own, individual circumstances to call or e-mail the agency.”</p> <p>Acting Commissioner of Revenue Services John Biello is</p>	<p><a href="https://portal.ct.gov/Coronavirus">https://portal.ct.gov/Coronavirus</a></p> <p>Legislature: The Capitol Complex <a href="#">will be closed</a> Thursday, March 12 through Sunday, March 29.</p>

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		<p>exercising this authority under Conn. Gen. Stat. §12-2(a)(5).</p> <p><b><i>Effective immediately, the filing deadlines for certain annual tax returns due on or after March 15, 2020, and before June 1, 2020, are extended by at least 30 days. In addition, the payments associated with these returns are also extended to the corresponding due date in June.</i></b></p> <p>The impacted returns and the associated filing dates and payment deadlines are set forth below:</p> <ul style="list-style-type: none"> <li>• <b>2019 Form CT-1065/CT-1120 SI Connecticut Pass-Through Entity Tax Return:</b> Filing date extended to April 15, 2020; payment deadline <b>extended to June 15, 2020</b></li> <li>• <b>2019 Form CT-990T Connecticut Unrelated Business Income Tax Return:</b> Filing date extended to June 15, 2020; payment deadline <b>extended to June 15, 2020</b></li> <li>• <b>2019 Form CT-1120 and CT-1120CU Connecticut Corporation Business Return:</b> Filing date extended to June 15, 2020; payment deadline <b>extended to June 15, 2020</b></li> </ul> <p><b>Individuals in the process of preparing their Connecticut income tax (Form CT-1040) returns due April 15, should be advised that DRS will adjust due dates for filing and payment of state income taxes to align with any specific, actionable announcement from the Internal Revenue Service regarding due dates for the filing and payment of federal income taxes.</b></p> <p>Taxpayers are encouraged to visit the DRS website for updates.</p> <p>Those who need to contact DRS regarding their specific situation may e-mail us at <a href="mailto:DRS@po.state.ct.us">DRS@po.state.ct.us</a> or call <a href="tel:860-297-5962">860-297-5962</a> (from anywhere); <a href="tel:800-382-9463">800-382-9463</a> (within CT, outside Greater Hartford area only); or <a href="tel:860-297-4911">860-297-4911</a> (Hearing Impaired, TDD/TT users only).”</p> <p>Additional updates will be posted to the <a href="#">DRS website</a>. Following that announcement, DRS posted a <a href="#">notice</a>.</p>	
Delaware			<p><a href="#">Delaware DOR website on tax season and COVID-19</a>  “While the State of Delaware has declared a state of emergency to prepare for the spread of coronavirus, state</p>

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			<p>offices currently remain open. During this uncertain time, we will do everything we can to assist taxpayers. However, all taxpayers are encouraged to utilize the Division of Revenue’s online services at all <a href="http://Revenue.Delaware.gov">Revenue.Delaware.gov</a> to ensure that they remain compliant with all tax filing and payment obligations. If you are unable to find a solution through Revenue’s online services, please call our public service group at <b>302-577-8200</b>, and we will provide you guidance.</p> <p>All returns and payments filed with the Division of Revenue will be processed as they are received. Online filing for most returns is available at <a href="https://revenue.delaware.gov/file/">https://revenue.delaware.gov/file/</a>. All returns received through electronic and internet filing methods are processed directly into Revenue’s system, thus allowing more expedient processing. Paper returns are processed as they are received and will be scanned into Revenue’s system for processing, but please be aware that paper returns will take longer to be processed.</p> <p>If the situation changes, additional information will be available on this site.”</p> <p>Legislature: The General Assembly <a href="#">has postponed</a> session next week, March 17 through 19, and Legislative Hall is closed to the public through Monday, March 23.</p>
District of Columbia			<p>Proposed legislation: <a href="#">emergency legislation</a> was introduced to extend the deadline for real property tax payments for hotels from March 31 to June 30. The bill would allow other businesses to remit sales taxes due in February and March but defer payment until September 20, without facing fees, fines, penalties, or interest. (3/12/20)</p> <p><a href="#">DC OTR’s Operations and COVID-19 website</a> (3/13/20)  “Friday, March 13, 2020  The well-being of our employees and taxpayers is a top priority at the Office of Tax and Revenue (OTR). We continue to closely monitor the latest developments and follow the guidance from the Mayor and District officials, the Centers for Disease Control Prevention (CDC), and the World Health Organization (WHO) regarding the Coronavirus (COVID-19).</p>



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			<p>In line with the District Department of Health recommendation on mass gatherings, OTR is suspending all community outreach events until further notice.</p> <p><b>Individual Income and Business Taxes:</b>  OTR is open and operating on a normal schedule, Monday to Friday, 8:15 am to 5:30 pm. We do, however, recommend that taxpayers utilize our online portal, <a href="http://MyTax.DC.gov">MyTax.DC.gov</a>, for their tax matters, such as:</p> <ul style="list-style-type: none"> <li>Refund status;</li> <li>Paying of individual income and business taxes;</li> <li>Registering a business;</li> <li>Submitting a request for a Certificate of Clean Hands; and</li> <li>Much more.</li> </ul> <p>We strongly encourage taxpayers to file their individual income tax returns electronically.</p> <p>OTR offers the following E-Filing options:</p> <p><b>Free File:</b> A unique free service which allows taxpayers to choose from a number of free tax prep software that works best for their tax situation.</p> <p><b>Fillable Form:</b> This free online version of form D-40 and schedules allows taxpayers to fill in their tax information, sign electronically and e-file their return.</p> <p><b>Real Property Taxes:</b>  Real property tax matters can be conducted at OTR’s website, <a href="http://otr.cfo.dc.gov">otr.cfo.dc.gov</a> under the “Real Property” tab. Property owners have the option of paying their property taxes online or by visiting any Wells Fargo branch in the District.</p> <p><b>Contact OTR:</b>  Taxpayers can also request assistance by calling OTR’s Customer Service Center at (202) 727-4TAX. Anyone that is ill and is planning to visit OTR’s Walk-In Center, we advise them to postpone their visit until they consult with their healthcare provider.</p> <p>We will announce updates on our website and on our social media platforms.” (3/13/20)</p>

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Florida		<p>Florida’s Department of Revenue will offer flexibility on the deadlines of taxes due, including corporate income taxes and sales taxes, to help businesses adversely affected by the new coronavirus response efforts, Gov. Ron DeSantis announced. Some corporate income tax payments can be deferred until the end of the fiscal year, the Republican governor said 3/16/20 at a news conference.</p>	<p><a href="#">News Release</a> (3/15/20)  “DEPARTMENT OF REVENUE  “The Department of Revenue’s Child Support Program is working to reduce when customers are required to visit a local child support office and is providing new connect/customer service options.</p> <p>Efforts include rescheduling genetic testing sample collection appointments and postponing other types of appointments. The Program will soon be implementing the ability for parents to enter into written agreements over the phone, and the Program will be providing new fax, email and form drop-off processes.</p> <p>The Department of Revenue’s General Tax Administration (GTA) program is working with its tax processing vendor to ensure continuity in tax data and payment processing.</p> <p><b>GTA is closely monitoring any future guidance issued by the Internal Revenue Service for potential corporate income tax due date extensions.</b></p> <p>The Department has increased messaging on preventative measures through the deployment of DOH/CDC posters, ensured hand sanitizer is available, and increased cleaning of high-traffic areas in our public areas of our service centers.”</p> <p><a href="#">Florida DOR website:</a>  “The Florida Department of Revenue is monitoring developments pertaining to the novel coronavirus (COVID-19) and is following guidance from federal and state officials. We understand you may have some concerns and uncertainty pertaining to COVID-19 and are committed to being responsive to your needs. To that end, the Department has established a dedicated team to address tax-related issues pertaining to COVID-19 and has created an email address, <a href="mailto:COVID19TAXHELP@FloridaRevenue.com">COVID19TAXHELP@FloridaRevenue.com</a>, where you can share your questions and concerns.</p> <p>The Department encourages all taxpayers to conduct their business with us through online services. Visit our website at <a href="http://FloridaRevenue.com">FloridaRevenue.com</a> for information and answers to</p>

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			<p>your questions; use our e-services applications to <a href="#">file and pay taxes</a>; or contact our call center at (850) 488-6800. We understand you may have some concerns and uncertainty pertaining to COVID-19, and we are committed to being responsive to your needs.”</p> <p>Legislature: The Senate President issued memoranda on March 15 and 16 outlining the procedure to vote on the <a href="#">General Appropriations Act</a> and <a href="#">Special Procedures</a> for budget vote, respectively.</p>
Georgia			<p>GSCPA in touch with DOR commissioner. His intent and understanding is that Georgia will piggyback off of whatever the feds do. So, at this point, we have nothing official until the IRS does.</p> <p><a href="#">Georgia DOR website posting</a>: “Due to concerns regarding COVID-19, the DOR is encouraging all taxpayers to conduct their business with the DOR through online services. The DOR offers a number of <a href="#">motor vehicle</a> and <a href="#">tax related</a> services online, without the need of in-person interactions.”</p> <p>All administrative hearings before the Georgia Office of State Administrative Hearings Judges <a href="#">have been cancelled</a> for March 16 through March 31, 2020. These cancellations are for all hearing locations in every county of the State of Georgia. All hearings will be rescheduled.</p> <p><a href="#">Statewide Judicial Emergency</a> and <a href="#">order</a></p> <p>Legislature: General Assembly has <a href="#">suspended</a> its session indefinitely.</p>
Hawaii			<p>Legislature: The Legislature <a href="#">is currently in recess</a>. No hearings will be scheduled until further notice. <i>See also</i> <a href="#">SCR 242</a>.</p>
Idaho			
Illinois			<p>Legislature: The House and the Senate <a href="#">will next be in</a> on March 24.</p>
Indiana	<p><a href="#">Bulletin announcement</a> (3/16/20)</p>	<p><a href="#">Bulletin announcement</a> (3/16/20)</p> <p><b>DOR is closely monitoring the IRS on possible changes to filing and payment due dates and will be prepared to follow suit.</b> Those decisions will be shared as soon as they are made.</p>	<p><a href="#">Indiana DOR website</a>: (3/17/20)</p> <p>Attention: Effective March 18, 2020, all Indiana Department of Revenue customer walk-in centers will temporarily close for in-person assistance. Customers are encouraged to call or email DOR directly in addition to using available online services. Click <a href="#">here</a> for more</p>

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			<p>information. (3/17/20)</p> <p>Indiana DOR <a href="#">Announcement</a> (3/17/20):  <b><i>DOR Temporarily Suspends In-Person Services</i></b>  <b>INDIANAPOLIS</b> -- In concert with Governor Eric Holcomb’s guidance and with the utmost concern for the health and safety of Hoosiers and DOR employees, all Indiana Department of Revenue (DOR) in-person customer services will be temporarily suspended beginning at 4:30 p.m. on Tuesday, March 17, 2020. ... DOR team members are continuing to provide customer service by phone and email, Monday through Friday, 8 a.m. – 4:30 p.m., local time. Customers have the following service options:</p> <ul style="list-style-type: none"> <li>- Call DOR’s individual customer service line at 317-232-2240.</li> <li>- Call a specific District Office—contact information can be found on DOR’s website at <a href="http://dor.in.gov/3390.htm">dor.in.gov/3390.htm</a>.</li> <li>- Call DOR’s Motor Carrier Services at 317-615-7200.</li> <li>- Contact a specific DOR business unit using a list of phone numbers and email addresses available at <a href="http://dor.in.gov/3325.htm">dor.in.gov/3325.htm</a>.</li> <li>- Email DOR using the online form at <a href="http://dor.in.gov/3392.htm">dor.in.gov/3392.htm</a>.</li> </ul> <p>Additionally, customers can visit DOR's website at <a href="http://dor.in.gov/4331.htm">dor.in.gov/4331.htm</a> to take advantage of online services available.</p> <p><b>DOR continues to monitor the Internal Revenue Service (IRS) regarding possible changes to filing and payment due dates, and is prepared to follow suit.</b>  Those decisions will be shared as soon as they are made.  <b>Any changes to this guidance, additional modifications to normal operations or changes to tax filing and payment deadlines will be posted on <u>DOR’s website</u>, as well as <u>DOR’s social media accounts</u>.</b>  DOR advises all customers to follow the Indiana State Department of Health (ISDH) and Centers for Disease Control (CDC) guidelines. Their websites contain extremely valuable information and guidance.</p> <p><a href="#">Bulletin announcement</a> (3/16/20)</p>
Iowa			<p>Legislature: The Senate <a href="#">adjourned</a> at 11:45 p.m. until 10:00 a.m. on Wednesday, April 15, or as otherwise deemed necessary by the Legislative Council. The House adjourned at 12:12 AM until the appropriate time to</p>

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Kansas			<p>reconvene.</p> <p>The Kansas Department of Revenue has updated the interest rates for underpayment and overpayment of taxes for calendar year 2020. Effective January 1, 2020, the annual interest rate for both the underpayment and overpayment of tax, including corporate income tax, individual income tax, sales and use tax, and various other taxes, will be 6% or 0.5% per month, unchanged from the rate imposed during calendar year 2019. Under Kansas law, the annual interest rate on unpaid or overpaid taxes is the federal underpayment rate in effect on July 1 of the year immediately preceding the calendar year for which the rate is being annually fixed, plus one percentage point. Penalty and Interest Rates, Kan. Dept. Rev., (3/16/2020)</p>
Kentucky			<p><a href="#">Kentucky DOR website</a></p>
Louisiana			<p><a href="#">Louisiana DOR News Release</a> (3/16/20)</p> <p><i>“Department of Revenue encourages online customer service options during COVID-19 public health emergency</i></p> <p>March 16, 2020</p> <p>BATON ROUGE – During the state’s COVID-19 declared public health emergency, the Louisiana Department of Revenue (LDR) encourages taxpayers to take advantage of the online customer service options available through its website. As part of the statewide effort to slow the spread of the virus, and in keeping with state and federal guidance, LDR is joining other state agencies in reducing the amount of face-to-face interaction at state facilities.</p> <p><b>Individuals</b></p> <p>Taxpayers can file their state individual income tax returns, make payments and check their refund status through <b>Louisiana File Online</b>, the state’s free web portal for individual filers, at <a href="http://www.revenue.louisiana.gov/fileonline">www.revenue.louisiana.gov/fileonline</a>.</p>

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			<p>Taxpayers who have questions and cannot get through on the phone can submit <a href="#">email inquiries</a> through the Contact page of the LDR website.</p> <p><b>Businesses</b></p> <p>Businesses can pay all state business taxes and file returns for state sales, tobacco, withholding and several other state tax types, request corporate income filing extensions and apply for payment plans through the <b>Louisiana Taxpayer Access Point (LaTAP)</b> at <a href="http://www.revenue.louisiana.gov/LaTAP">www.revenue.louisiana.gov/LaTAP</a>.</p> <p>Businesses can also submit state, parish and municipal sales tax returns and payments through the <b>Parish E-File</b> portal at <a href="http://www.revenue.louisiana.gov/parishe-file">www.revenue.louisiana.gov/parishe-file</a>.</p> <p><b>Tax Practitioners</b></p> <p><a href="#">Tax professionals</a> can submit email inquiries through the Contact page of the LDR website on a variety of topics including corporate, individual and sales taxes.</p> <p>“We appreciate the patience of all of our individual and business taxpayers as the state manages this public health emergency,” Secretary of Revenue Kimberly Lewis Robinson said. “We are taking these steps out of an abundance of caution and in the interest of the health and well-being of our taxpayers and employees.”</p> <p>Legislature: Senate President Page Cortez and Speaker of the House of Representatives Clay Schexnayder have decided to <a href="#">temporarily adjourn</a> the 2020 Regular Legislative Session until March 31, 2020.</p>
Maine			
Maryland	<p><a href="#">Comptroller of Maryland News Release/Bulletin</a> (3/11/20)</p> <p>(June 2 – business– file</p>	<p><b>Maryland also has delayed filing for businesses, with those returns now <u>not due until June 1.</u></b></p> <p><a href="#">Maryland extension of business tax filing deadline:</a> “The June 1<sup>st</sup> extension applies to certain business returns with</p>	<p>The Comptroller of Maryland agency has set up a dedicated email address — <a href="mailto:taxpayerrelief@marylandtaxes.gov">taxpayerrelief@marylandtaxes.gov</a> — to assist businesses with extension-related questions. Business owners can also call the Comptroller’s Ombudsman at 410-260-4020.</p>

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	<p>and pay extended and waive interest and penalties. Sales and use extended)</p> <p>(Individuals and corp – will follow IRS)</p>	<p>due dates during the months of March, April and May 2020 for businesses filing sales and use tax, withholding tax, and admissions &amp; amusement tax, as well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee and bay restoration fee returns.</p> <p>Business taxpayers who file and pay by the extended due date will receive a waiver of interest and penalties.”</p> <p>“Maryland will also extend our corporate and individual income tax return filing deadlines if the IRS announces an extension.”</p> <p>“If the IRS extends its April 15<sup>th</sup> filing deadline for corporate and individual income tax returns, Maryland will conform to the decision of the IRS.”</p> <p>“Any change to individual income tax return filing deadline dependent on IRS action.”</p>	<p><a href="#">Maryland Department of Assessments and Taxation website</a> (3/17/20)</p> <p>“Tax Credits - Please be advised that effective 3/16/2020, SDAT’s Tax Credits office will be closed to the public until further notice. All tax credit applications can be filed online through <a href="http://www.taxcredits.sdat.maryland.gov">http://www.taxcredits.sdat.maryland.gov</a>.</p> <p>Charter Business Services &amp; Personal Property Assessments – Please be advised that effective 3/16/2020, SDAT’s Charter &amp; Personal Property public counter located at State Center in Baltimore will be closed to the public until further notice.</p> <p>Nearly all charter and personal property filings can be made online, and to do so please visit Maryland Business Express (<a href="http://www.businessexpress.maryland.gov">www.businessexpress.maryland.gov</a>) to register your business, order business documents, and file annual reports and personal property tax returns.</p> <p>Please be advised that effective 3/16/2020, SDAT's Real Property Offices will only accept telephone and written appeals. All in-person real property assessment appeal hearings will be suspended until further notice.</p> <p><u>Real Property Assessment Appeal Form</u> - Property tax assessment notices were mailed to Group 2 property owners on Friday, December 27, 2019. A map of which properties fall into Groups 1, 2, and 3 and their respective years for reassessment can be viewed <a href="#">here</a>.</p> <p>The deadline to file an appeal is February 10, 2020.”</p> <p>MACPA sent <a href="#">letter</a> to Maryland Congressional legislators urging Treasury and IRS to immediately release details of filing relief. (3/14/20)</p> <p>“I am writing to ask that you contact the Treasury Department and the IRS to urge that they immediately release specific details on pending tax filing and payment relief.</p>

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			<p>On March 11, Treasury Secretary Mnuchin and President Trump announced that the Administration would instruct the IRS to extend the tax filing season for certain individuals and businesses affected by the coronavirus. Following those announcements, the president invoked the Stafford Disaster Relief and Emergency Assistance Act to declare a national emergency. An emergency declaration may unlock tax filing and late payment relief for individuals and businesses. Extending certain filing deadlines along with payment and interest relief are critical to alleviate the uncertainty about this year’s tax filing season.</p> <p>The MACPA and the AICPA has publicly urged and been in close communication with the Treasury Department and the IRS to provide filing, payment, and interest relief to all taxpayers in light of the uncertainty and challenges caused by the spread of the COVID-19 pandemic.</p> <p>While I appreciate the Administration’s public support to the taxpaying public, I am greatly concerned that the Treasury Department and the IRS have yet to provide specific details on how relief will be administered and who it might cover. Immediate, clear guidance and specific details on tax filing and payment relief are critically needed to help tax practitioners and their clients.</p> <p>Relief for all taxpayers is desperately needed in light of the uncertainty and challenges caused by the spread of the COVID-19 pandemic. Tax practitioners and our clients anxiously await details from the Administration in the midst of this fast-moving emergency situation.”</p>
Massachusetts	<a href="#">Massachusetts DOR webpage on COVID-19</a> (3/16/20)	<a href="#">Massachusetts DOR webpage on COVID-19</a> (3/16/20)  Massachusetts is waiving penalties, automatic 6 months, and will follow federal relief if any.  <b>“Important COVID-19 Coronavirus Response Update from DOR</b>  <b>DOR is actively monitoring the latest developments regarding the COVID-19 coronavirus. Updated: March 16, 2020.</b> <i>Overview and Resources</i>	



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		<p>DOR is actively monitoring the latest developments and is following guidance from the <a href="#">Department of Public Health</a> and the federal <a href="#">Centers for Disease Control and Prevention</a> with respect to the coronavirus outbreak.</p> <p>We are taking all necessary precautions as we continue to conduct business as usual in order to support our customers.</p> <p>DOR recognizes that our customers may need assistance with various tax, child support, and municipal obligations due to the impact of the coronavirus. We are here to help and taxpayers are advised of the following support tools and measures during this public health emergency:</p> <p><b>In many instances, taxpayers automatically receive at least six extra months to file their tax returns, as long as they satisfy certain tax payment requirements. See <a href="#">AP 604: Extensions of Time to File Tax Returns</a>.</b></p> <p><b>DOR may also waive penalties under certain circumstances if a taxpayer is late in paying their tax obligation and will work with impacted taxpayers to waive such penalties. See <a href="#">AP 633: Guidelines for the Waiver and Abatement of Penalties</a>.</b></p> <p>In the event mail service is delayed, you can ensure that returns, payments and refunds are received if you elect to submit them or receive them by electronic means.</p> <p>In the event the Internal Revenue Service (IRS) issues tax relief to taxpayers with federal filing obligations, <b>DOR is prepared to follow the IRS in offering similar relief for taxpayers with Massachusetts tax filing obligations.</b></p> <p>Our Child Support team is working with the Probate Court to develop a plan to handle child support cases.</p> <p>Get important updates from DOR as they happen. Just <a href="#">sign up</a> with your email. <b><a href="#">One-stop connection</a></b> to DOR by phone or email.”</p>	
Michigan		Michigan officials <a href="#">said</a> they would mirror IRS guidance as it is updated amid the pandemic.	
Minnesota			<a href="#">Minnesota DOR COVID-19 response website</a> (3/17/20): “As Minnesota responds to COVID-19, we want to

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			<p>reassure you that the Minnesota Department of Revenue remains open and ready to help with tax-related services.</p> <p>Revenue’s top priority is the health and safety of our customers and employees. That means that we are modifying some of the services we offer:</p> <ul style="list-style-type: none"> <li>• We are following <a href="#">guidance from the Minnesota Department of Health</a> to help limit the spread of COVID-19.</li> <li>• We still offer in-person meetings and walk-in services, but may modify them to allow more distance between people.</li> <li>• You can securely drop off tax returns and payments outside our St. Paul office without face-to-face interaction. Please put all materials in a sealed envelope.</li> </ul> <p><b><i>Has the income tax deadline changed?</i></b></p> <p>No. At this time, federal and Minnesota individual income tax returns are due April 15, 2020. We continue to monitor actions by the IRS and will update this information as necessary.</p> <p>What if I cannot file and pay my taxes on time due to COVID-19?</p> <p><b>Please contact the department if you cannot file and pay on time due to COVID-19 illness or a related situation.</b></p> <p><b>You may ask us to abate (cancel) penalties and interest for late filing or payment if you have a reasonable cause. <a href="#">See Penalty Abatement Information for Individuals.</a></b></p> <p><b><i>Are free tax preparation services affected?</i></b></p> <p>Yes. To help slow the spread of COVID-19 in Minnesota, some <a href="#">free income tax preparation sites</a> have suspended services. Please contact the site for updated hours of operation.</p> <p>You may be eligible to file your return electronically for free. <a href="#">View our list of providers to see if you qualify.</a></p>

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			<p><b><i>Who can I contact with questions?</i></b></p> <p>If you have questions, call us at 651-556-3000 or 1-800-657-3666, or <a href="#">use our email form</a>.</p> <p>Thank you for your understanding and patience as we move through this unique situation together.” (3/17/20)</p> <p><a href="#">Minnesota DOR webpage</a> (3/17/20):  “Our St. Paul office is open and available for walk-in services. We ask that you stay home if you or anyone in your household have cold or flu-like symptoms. We are also available by telephone and email. For more information, <a href="#">see Our Response to COVID-19</a>.”</p> <p>Legislature: According to both the <a href="#">House</a> and the <a href="#">Senate</a> website, from March 17 through April 14, floor sessions and committee hearings will be called when legislative leaders have agreed-upon legislation that needs to be acted upon.</p>
Mississippi			
Missouri			
Montana			
Nebraska			<p>Legislature: In light of growing concerns regarding the new coronavirus (COVID-19), the <a href="#">Legislature will not meet</a> on Tuesday, March 17, and the session will remain adjourned until reconvened by the Speaker of the Legislature.</p>
Nevada	(DOR fully closed)		<p>Nevada Department of Revenue fully closed. (per FTA, 3/17/20)</p>
New Hampshire			
New Jersey			<p>Proposed legislation: <a href="#">NJ A 3841</a> passed in NJ House and is now with the NJ Senate on 3/16. It automatically extends time to file (annual and quarterly) state gross income tax or corporation business tax returns (due on or before April 15) if the IRS and federal government extends filing or payment due date (or both) for federal returns. <a href="#">Press release</a> (3/16/20)</p> <p><a href="#">A.B. 3841</a> that is now in the Senate, provides that, following a determination by the IRS to extend the filing or payment due date, or both, for federal taxpayers who are</p>

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			<p>required to file a federal return on or before April 15, 2020, a taxpayer required to make and file an annual return or quarterly return pursuant to the “New Jersey Gross Income Tax Act,” or the “Corporation Business Tax Act”, on or before April 15, 2020, will automatically receive an extension to file those returns, which extension will coincide with the extended due date established by the IRS; provided, however, the extended due date will be no later than June 30, 2020.</p>
New Mexico			<p><a href="#">Press Release</a> (3/17/20) - TRD district offices open by appointment only</p> <p>“Effective Tuesday, March 17, New Mexico Taxation and Revenue Department district offices statewide are open on an appointment-only basis as part of the state’s efforts to limit in-person contact in response to the COVID-19 public health emergency. Requiring appointments will ensure that New Mexicans do not unnecessarily wait in crowded lobby areas.</p> <p>Appointments at district offices can be made through the following numbers:</p> <p>Santa Fe District: 505-827-0920  Albuquerque District: 505-841-6262  Roswell District: 575-627-2900  Las Cruces District: 575-528-6140  Farmington District: 505-599-9701  Compliance Bureau: QRU – 505-470-3462</p> <p>Taxpayers also can contact the Department through email for appointments and answers to questions on the following issues:</p> <p>Business Registration: <a href="mailto:business.reg@state.nm.us">business.reg@state.nm.us</a>  Tax levies: <a href="mailto:TRD-Levy@state.nm.us">TRD-Levy@state.nm.us</a>  Tax liens: <a href="mailto:TRD-liens@state.nm.us">TRD-liens@state.nm.us</a>  Oil and gas taxes: <a href="mailto:Oilgas.outreach@state.nm.us">Oilgas.outreach@state.nm.us</a>  Insurance premium taxes: <a href="mailto:Inspremiun.outreach@state.nm.us">Inspremiun.outreach@state.nm.us</a>  Tax assessments, estimated payments, balances, payments: <a href="mailto:IOwe.Taxes@state.nm.us">IOwe.Taxes@state.nm.us</a></p> <p>As always, the Department’s online services remain</p>

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			<p>available at <a href="http://tax.newmexico.gov">tax.newmexico.gov</a>. Taxpayers can access their accounts through the Taxpayer Access Point (TAP) on the website.”</p> <p><a href="#">Press Release</a> (3/15/20) - MVD offices to operate by appointment only.</p>
New York (and NYC)			<p>Legislature: For purposes of efficiency and the public health and safety of members and staff, the <a href="#">session will be postponed</a> until later this week, possibly Wednesday.</p>
North Carolina	<p><a href="#">Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency</a> (3/17/20)</p> <p>(April 15 – extend file or pay information returns due March 15-31 – waive penalties)</p>	<p><a href="#">Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency</a> (3/17/20)</p> <p>“The N.C. Department of Revenue has published a notice that outlines penalty waivers for taxpayers related to the coronavirus state of emergency. The waivers are for certain “late action penalties.””</p> <p>“Important Notice: Department of Revenue Provides Penalty Relief to Persons Affected by Novel Coronavirus Disease The purpose of this notice is to inform <b>taxpayers who have been affected by novel coronavirus disease (“COVID-19”) of a limited-time waiver of certain penalties imposed upon taxpayers</b> by the North Carolina Department of Revenue (“Department”).</p> <p>On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to COVID-19. <b>The Secretary has become aware that, because of COVID-19, some taxpayers may not be able to meet certain filing or payment requirements. In response, the Secretary has elected to waive the following penalties for failing to obtain a license, to file a return, or to pay taxes:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>The penalty for failure to obtain a license (G.S. 105-236(a)(2));</b></li> <li><input type="checkbox"/> <b>The penalty for failure to file a return (G.S. 105-236(a)(3));</b></li> <li><input type="checkbox"/> <b>The penalty for failure to pay tax when due (G.S. 105-236(a)(4)); and</b></li> <li><input type="checkbox"/> <b>The penalties regarding informational returns (G.S. 105-236(a)(10))</b></li> </ul> <p><b>(collectively, “Late Action Penalties”). The waiver applies to the failure to timely obtain a license, file a return, or pay a tax that is due between March 15, 2020, and March 31, 2020, if the license is obtained, the return or extension</b></p>	<p><a href="#">NCDOR Actions on COVID-19 website</a> (3/17/20):</p> <p><a href="#">Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency</a> (3/17/20) (see prior column for details)</p> <p><a href="#">N.C. Department of Revenue Service Centers Closed to the Public</a> (3/17/20):</p> <p>“North Carolina Secretary of Revenue Ronald G. Penny announced today that <b>all North Carolina Department of Revenue (NCDOR) service centers in the state would be closed to the public through at least April 1, 2020</b>, in light of Governor Cooper’s State of Emergency related to COVID-19</p> <p>“The safety of our employees and the people of our state are our top concern,” Penny said. <b>“Most services for taxpayers can be handled through our website and by phone.</b> Our agents are available to assist taxpayers with their questions remotely during this unprecedented time. <b>We will work with taxpayers to consider penalty waivers on a case-by-case basis.”</b></p> <p>Taxpayers are encouraged to file their taxes online. Most taxpayers can file online for free at: <a href="http://www.NCDOR.gov/NCfreefile">www.NCDOR.gov/NCfreefile</a></p> <p>NCDOR online services: <a href="http://www.ncdor.gov">www.ncdor.gov</a></p> <p>NCDOR phone numbers:</p> <p>General information: 1-877-252-3052; Individual income tax refund inquiries: 1-877-252-4052</p> <p><a href="#">Review Frequently Asked Questions</a> for taxpayers.” (3/17/20)</p> <p><a href="#">NCDOR website</a> (3/17/20):</p> <p>NCDOR Service Centers remain closed to the public. Taxpayers are encouraged to utilize online and phone</p>

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		<p><b>application is filed, or the tax is paid by April 15, 2020.</b></p> <p><b>North Carolina Tax Penalty Relief</b></p> <p>General Statute 105-237(a) provides the Secretary of Revenue authority to waive or reduce penalties provided for in Subchapter 1 of Chapter 105. <b>The Department’s Penalty Policy allows a waiver of penalties for special circumstances.</b></p> <p><b>The Department will waive any Late Action Penalties assessed against taxpayers that have been affected by COVID-19 (“Affected Taxpayers”). The waiver for Affected Taxpayers will apply to Late Action Penalties for deadlines occurring between March 15, 2020, and March 31, 2020. To qualify for the waiver, an Affected Taxpayer must file the return, pay the tax, obtain the license, or receive an extension on or before April 15, 2020. The waiver will be considered a waiver for special circumstances. The waiver will not be considered a waiver for good compliance that can only be granted once every three years per tax type.</b></p> <p>State law prevents the Department from waiving any interest, including interest assessed for the underpayment of estimated tax, except in the limited case of interest on taxes imposed prior to or during a period for which a taxpayer has declared bankruptcy under Chapter 7 or Chapter 13 of Title 11 of the United State Code.</p> <p><b>How to Obtain State Penalty Waivers</b></p> <p><b>Affected Taxpayers who cannot meet their filing or payment requirement as a result of COVID-19 should complete Form NC-5500, Request to Waive Penalties (“NC-5500”). Affected Taxpayers should write “COVID-19” on the top of the NC-5500.</b></p> <p><b>The NC-5500 is available on the Department’s website, <a href="http://www.ncdor.gov">www.ncdor.gov</a>. Affected Taxpayers that do not have access to the NC-5500 can attach a letter requesting a penalty waiver. The letter should contain the taxpayer’s name, address, SSN or FEIN, Account ID, and the tax type and tax period for which the taxpayer seeks waiver of</b></p>	<p>services to the greatest extent possible. Call 1-877-252-3052 for assistance.</p> <p><a href="#">NC response on COVID-19 information</a></p>

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		<p><b>penalty.</b></p> <p><b>The NC-5500 or letter should be mailed to the North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602.</b></p> <p>Questions</p> <p>This Important Notice may be updated as new information becomes available. If you have any questions about this notice, you may call 1-877-252-3052 to speak to a customer service representative or write to Customer Service, PO Box 1168, Raleigh, NC 27602.”</p>	
North Dakota			
Ohio		Ohio officials <a href="#">said</a> they would mirror IRS guidance as it is updated amid the pandemic.	<p><a href="#">OH DOT website posting</a>: “Effective immediately, the <a href="#">Ohio Department of Taxation</a> has closed its walk-in center due to Coronavirus concerns.” (3/12/20)</p> <p>OSCPA <a href="#">press release</a> on OSCP A <a href="#">letter request</a> to the Governor: (3/13/20)</p> <p><b>“Extend income tax filing and payment deadlines, following any extensions we anticipate will be made at the federal level. ...</b></p> <p>We know that the Trump Administration is already seriously considering extending deadlines; to avoid confusion, we <b>encourage the State of Ohio to adopt the same changes the federal government ultimately adopts.</b> While whatever is ultimately adopted by the federal government is still uncertain, I have attached a copy of the letter outlining recommendations made by the accounting profession through the American Institute of CPAs to help you understand the various income-tax-related areas of concern.</p> <p>It’s also important that <b>municipal governments in our state also follow any federal and state filing and payment deadline changes.”</b></p>
Oklahoma			
Oregon	<a href="#">DOR website announcement</a> (3/13/20)	<a href="#">DOR website announcement</a> – “Background - The Department of Revenue has several options to grant relief under federal or state declarations of emergency, or when situations arise that impair the ability of taxpayers to	

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	<p>(Individuals - follow IRS, waive interest and penalties if good faith estimate on first quarter CAT payment due April 30)</p>	<p>meet their obligations. Some options and legal authority are described below.</p> <p><b>Personal Income Tax</b> - At this time, taxpayers may still file an <b>extension to file with the IRS, and the Oregon Department of Revenue will automatically grant an extension for the Oregon return.</b> Taxpayers may file the federal extension Form 4868 prior to the due date. Both the federal and state extensions grant additional time to file, but are not extensions of payment due dates. The department is tied to the Internal Revenue Service filing and payment due dates for personal income taxes. <b>If the IRS declares the April 15th due date to be extended due to the COVID-19 pandemic, Oregon will automatically connect to those dates for personal income tax filers. The department may also waive penalties under certain circumstances if a taxpayer is late in paying its tax obligation due to a circumstance beyond the taxpayer’s control, such as a declared regional or national state of emergency.</b> Estimated payment due dates for personal income tax are not extended for Oregon, however Oregon law states that <b>interest will not be imposed on an underpayment of estimated tax if the department determines that by reason of casualty, disaster, or other unusual circumstances the imposition of interest would be against equity and good conscience.</b></p> <p>Corporate Activity Tax - Initial quarterly payments for the new Corporate Activity Tax (CAT) are due April 30, 2020. The department understands that the pandemic may impact commercial activity, up or down, to an extent that makes it difficult for businesses to estimate their first payment. The department will <b>not assess underpayment penalties to taxpayers making a good faith effort to estimate their first quarter payments.</b></p> <p>Guidance to local governments on local budget law - In its supervisory capacity for cities, counties, and other taxation districts relating to local budget law, the <b>department reminds local authorities that they may request, in writing, that the assessor grant an extension of the July 15 deadline for certifying taxes.</b> Local governments must adopt their budgets by June 30; which cannot be extended. For alternative means of conducting a public meeting for purposes of gathering public input, please refer to the Oregon Department of Justice’s Public Meeting Law Manual. Any alternate means of conducting public hearings must provide for public comment in real time.”</p>	
Pennsylvania	(DOR fully closed)		Pennsylvania Department of Revenue fully closed. (per



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			<p>FTA, 3/17/20)</p> <p><a href="#">PA DOR website posting</a>: “Starting March 13, the Department of Revenue’s district office in Norristown and Harrisburg are closed to the public. This action is being taken to protect the health and safety of the public and commonwealth employees as mitigation efforts are ongoing to help slow the spread of COVID-19 in Pennsylvania. Find Revenue phone numbers and answers to common tax questions: <a href="http://www.revenue.pa.gov">www.revenue.pa.gov</a>.” (3/13/20)  All in-person hearings are switched to telephone. (3/16/20)  Other info. at <a href="#">PA coronavirus page</a></p>
Rhode Island			<p><a href="#">RI DOT Advisory 2020-9</a> (3/14/20)  “Division encourages taxpayers to reduce in-person visits as part of effort to slow transmission of coronavirus  Agency recommends use of its website, portal, and email and telephone systems...”  A detailed list of Division phone numbers and email addresses is available at <a href="http://www.tax.ri.gov/contact/">http://www.tax.ri.gov/contact/</a>.</p> <p>Legislature: To contain the spread of COVID-19, there <a href="#">will be no General Assembly sessions</a> during the week of March 16-20, 2020. All legislative offices will also be closed.</p>
South Carolina	<p><a href="#">News Release</a> (3/17/20)   <a href="#">SC Information Letter 20-3</a> (3/17/20)   (June 1 – returns and payments – waiving interest and penalties)</p>	<p><a href="#">News Release</a> (3/17/20)  The South Carolina Department of Revenue (SCDOR) is offering <b>more time to file returns and pay taxes due April 1, 2020 – June 1, 2020</b> to assist taxpayers during the COVID-19 outbreak.  <b>Tax returns and payments due April 1 – June 1 will now be due June 1, 2020. Penalty and interest will not be charged if payment is made by June 1.</b> This includes South Carolina <b>Individual Income Taxes, Corporate Income Taxes, Sales and Use Tax, Admissions Tax, and other taxes filed and paid with the SCDOR.</b> The SCDOR is <b>automatically applying this tax relief for all applicable returns and payments; you don't need to take any additional action.</b>  The SCDOR encourages taxpayers, some of whom may be working from home, to:</p> <ul style="list-style-type: none"> <li>• Use our available online services. Visit MyDORWAY, our free online tax system, at <a href="http://MyDORWAY.dor.sc.gov">MyDORWAY.dor.sc.gov</a> to securely manage your South Carolina taxes from a smartphone or computer.</li> <li>• Help protect yourself and prevent the spread of COVID-19</li> </ul>	<p>South Carolina was considering special filing and payment relief to those affected by Covid-19, the state’s Department of Revenue spokeswoman Bonnie Swingle, said in an email. (Bloomberg, 3/17/20)</p>

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		<p>by calling or emailing us instead of visiting in person. Find the phone number or email address you need at <a href="http://dor.sc.gov/contact">dor.sc.gov/contact</a>.</p> <ul style="list-style-type: none"> <li>Consider filing your Individual Income Taxes electronically, which is safer and faster. Visit <a href="http://dor.sc.gov/iit-filing">dor.sc.gov/iit-filing</a> to learn more. After you file, check your refund status online at <a href="http://dor.sc.gov/refund">dor.sc.gov/refund</a>.</li> </ul> <p>Visit <a href="http://irs.gov">IRS.gov</a> for federal tax relief information.  Visit the SCDOR's website at <a href="http://dor.sc.gov/emergencies">dor.sc.gov/emergencies</a> and review <a href="#">SCDOR Information Letter 20-3</a> for more information. Connect with the SCDOR on <a href="#">Facebook</a> and <a href="#">Twitter</a> for up-to-date news and announcements.</p>	
South Dakota			<a href="#">SD DOR website</a> : “Due to the Governor’s executive order, our offices will be closed until March 23 <sup>rd</sup> . Our staff is available via chat or at 800-829-9188 to answer your questions.” (3/16/20)
Tennessee			Affected Tennessee <i>tornado</i> disaster taxpayers have <a href="#">until July 15</a> to file.
Texas			
Utah			
Vermont			<p>Proposed legislation: On 3/15/20, the <a href="#">Vermont House passed COVID-19 emergency response legislation</a> as an amendment to an emergency responder budget bill. No text of the amendment is available yet. The VT Senate would take it up after the week recess. The package was attached to <a href="#">H.742</a>, legislation which provides grants for emergency medical personnel training.</p> <p>Legislature: The Legislature <a href="#">has adjourned</a> until Tuesday, March 24th. The State House will be closed during the adjournment. All staff except essential security and IT personnel will work remotely.</p>
Virginia			
Washington	<p>Washington DOR <a href="#">Guidance Release</a> (3/11/20), <a href="#">resources for businesses and workers</a>, <a href="#">excise tax return filing extension info.</a>, <a href="#">late payment penalty waiver request info.</a>,</p>	<p><a href="#">Guidance</a> for COVID-19 and businesses that owe Washington taxes:  “Affected businesses that owe Washington taxes may qualify for the following assistance. Follow each link to learn more:</p> <ul style="list-style-type: none"> <li><a href="#">Filing extension for excise tax returns</a> (extensions up to 30 days and must request before due date)</li> <li>Late payment <a href="#">penalty waiver request</a>”</li> </ul> <p>Businesses can request an extension or penalty waiver by</p>	<p>Businesses can also request:</p> <ul style="list-style-type: none"> <li>Rescheduling of a planned audit (contact the auditor).</li> <li>More time to file a business license or registration renewal (Call Business Licensing Service at 360-705-6741 or by email at <a href="mailto:BLS@dor.wa.gov">BLS@dor.wa.gov</a>).</li> <li>An extension of its expiring resellers permit (Call 360-705-6705 or by email</li> </ul>

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	<p data-bbox="289 170 510 228"><a href="#">City of Seattle press release</a> (3/10/20)</p> <p data-bbox="289 261 552 349">(extend excise return 30 days on request, waive penalties)</p>	<p data-bbox="592 170 1260 258">sending a secure email in their <b>My DOR</b> account or by calling Revenue’s customer service staff at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m.”</p> <ul data-bbox="592 264 1272 1144" style="list-style-type: none"> <li data-bbox="592 264 1272 654">• “The Washington State Department of Revenue (DOR) can work with impacted companies that request an extension on tax filing. The law grants the <b>Department authority to extend the due date for excise tax returns. A business may request such an extension from the Department prior to the due date of the return, and, if granted, the business would be allowed to delay reporting and paying its tax liability. If a business needs an extension of more than 30 days, the law requires the Department to collect a deposit from the business.</b> The amount of deposit required is based on the business’ reporting history and how many reporting periods are covered under the extension <a href="#">WAC 458-20-228 (13)</a>. Contact DOR at 360.705.6705.</li> <li data-bbox="592 660 1272 868">• DOR may also <b>waive penalties</b> under limited circumstances if a business is late in paying its tax obligation. The law also grants the Department authority to provide a <b>one-time, 24 month, late payment penalty waiver if the business has not owed a late payment penalty during the previous 24 months</b> <a href="#">WAC 458-20-228 (9)</a>. Contact DOR at 360.705.6705.</li> <li data-bbox="592 875 1272 1144">• <b>DOR may also work with businesses that cannot file or pay their taxes on time if they are impacted by a declared state of emergency.</b> When a state of emergency or disaster has been officially declared, affected businesses that owe Washington taxes may qualify for: <ul data-bbox="674 1031 1241 1144" style="list-style-type: none"> <li data-bbox="674 1031 1241 1084">○ A filing extension for excise tax returns (without the limitations described above); and/or</li> <li data-bbox="674 1091 1241 1144">○ A late payment penalty waiver request (without the limitations described above)”</li> </ul> </li> </ul> <p data-bbox="592 1151 953 1177"><a href="#">City of Seattle Guidance Release:</a></p> <p data-bbox="592 1183 1260 1359"><b>“Deferral of B&amp;O Taxes.</b> Effective immediately, the department of Finance and Administrative Services (FAS) will defer business and occupation (B&amp;O) tax collections for eligible business owners, allowing small business owners increased flexibility during a period of financial duress caused by the COVID-19 outbreak.</p> <p data-bbox="592 1365 861 1391"><b>Deferral of B&amp;O Taxes</b></p> <p data-bbox="592 1398 1272 1503">FAS will offer deferred Business and Occupation (B&amp;O) tax filing and payment options for businesses impacted by COVID-19. Eligible businesses include those that have annual taxable income of \$5 million or less and currently pay City taxes on a</p>	<p data-bbox="1398 170 1671 196">at <a href="mailto:Reseller@dor.wa.gov">Reseller@dor.wa.gov</a>).</p> <p data-bbox="1304 203 1860 287"><a href="#">Additional information for employers and insurance Washington State Coronavirus page</a> <a href="#">King County Coronavirus page</a></p> <p data-bbox="1304 293 1913 378">Due to Public Health concerns, please contact the King County Tax Advisor Office by phone at 206-477-1060 or email <a href="mailto:taxadvisor@kingcounty.gov">taxadvisor@kingcounty.gov</a>.</p>

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		quarterly basis. Businesses will have until late 2020 to pay their B&O under this plan. The City estimates that 20,000 businesses could be eligible for this, based on B&O reporting.”	
West Virginia			
Wisconsin			
Wyoming			
Puerto Rico	<p><a href="#">Press Release - Department of the Treasury extends the period for the filing of Informative Declarations corresponding to the year 2019 (3/16/20) see more</a></p> <p><a href="#">Press Release - Department of the Treasury extends the date for filing the Income Tax Return for the year 2019 by one month (3/15/2020) see more</a></p> <p>(April 15 – passthroughs – file and payment and estimated tax)</p>	<p><b>Administrative Determination 20-03 (AD 20-03) of March 13, 2020 – Extension of filing period for income tax returns and its corresponding payments:</b> Various returns and payments are extended as follows:</p> <p><b>For pass-through entities and other taxpayers that have income tax returns due during March 2020, the PRTD granted an additional extension of the returns and payments until April 15, 2020</b> (including the payments due with returns, extensions and estimated income tax due on March 16, 2020).</p> <p><b>For taxpayers with income tax returns due on April 15, 2020, the PRTD granted an additional extension of the returns and payments (including the payments due with returns, extensions and estimated income tax) through May 15, 2020.</b></p> <p><b>Internal Revenue Circular Letter 20-20 (CC RI 20-20) of March 16, 2020 – Payment plans moratorium:</b> Taxpayers that have been economically affected by COVID-19 and the closure order will <b>not be required to follow the terms of a payment plan between the period March 16, 2020, and April 30, 2020. The PRTD will not be imposing interest and penalties for non-compliance with the payment plans. If there is a notice for interest and penalties, the taxpayer may submit a request through SURI to eliminate such charges.</b></p> <p><a href="#">Press Release - Department of the Treasury extends the period for the filing of Informative Declarations corresponding to the year 2019 (3/16/20) see more</a></p> <p><i>“The filing dates of IVU payrolls and payments were also postponed for a month</i></p> <p>The secretary of the Department of the Treasury (DH), Francisco Parés Alicea, reported the <b>extension of the period of electronic filing of Informative Declarations corresponding to the taxable year 2019, until next April 15, without the application of penalties.</b></p> <p>The official announced that they also extended an</p>	<p><a href="#">Executive Order</a> of the Governor (3/15/20) - (No. OE-2020-023) requiring businesses to close until March 30. Certain businesses (in general, those associated with food and fuel distribution, health-related services, equipment and supplies, and financial institutions) are exempted from this order. The order applies to most governmental agencies. (3/15/20)</p> <p>The secretary recalled that <b>all Department offices will remain closed until March 30</b> and urged taxpayers to carry out their transactions online through the portal <a href="http://www.suri.hacienda.pr.gov">www.suri.hacienda.pr.gov</a>. New online services include requesting debt certifications and filing of returns, return status of returns, request for approval of payment plans automatically, making multiple payments (eg, estimated, deferred, extension, among others), request for an extension to file the income tax return, sending evidence of returns (if applicable) and filing and amending returns.</p> <ul style="list-style-type: none"> <li>• <a href="#">Publications</a></li> <li>• <a href="#">Tax Return, Forms and Schedules</a></li> <li>• <a href="#">Tax Calendar</a></li> <li>• <a href="#">Virtual Press Room</a></li> <li>• <a href="#">Economic information</a></li> <li>• <a href="#">Taxpayer Rights</a></li> <li>• <a href="#">Government agencies</a></li> <li>• <a href="#">Contact Us</a></li> </ul> <p><b>Department of Finance</b> Tel: (787) 622-0123; For payments call (787) 620-2323, Option 2 PO Box 9024140, San Juan, PR 00902-4140</p> <p><a href="#">Press Release - Department of the Treasury reports the closure of operations and the availability of online transactions and services (3/15/20)</a></p>

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		<p><b>additional month, the filing dates and payments related to the Sales and Use Tax (IVU), with due dates of March 15 and 31, 2020 and the due date to file returns, declarations and forms, as well as all payments or deposits of all other contributions administered by the Department, whose due dates are between March 15, 2020 and April 15, 2020.</b></p> <p>This extension includes the validity of all Internal Revenue bail and license, whose expiration dates are between March 15 and 31, 2020, until April 30.</p> <p>"We continue evaluating all the dates and maturities of the different tax commitments that citizens have with the Department, in order to temper the situations that we have experienced since the year 2020 began, with the tremors that affected many municipalities, the impact of COVID-19 in the country and the recent curfew and closure of establishments, approved by the governor, Wanda Vázquez Garced, as a preventive measure to control the spread of the virus, "said the official.</p> <p>Parés Alicea said that <b>anyone affected by the decreed state of emergency due to the imminent impact of COVID-19 is also being granted a moratorium under the terms of their payment plan with the Department.</b></p> <p><b>"Taxpayers who have any debt under the Payment Plan with the Department, will not be obliged to make the terms of said plan, corresponding to the period between March 16, 2020 and April 30, 2020. In these cases we will not be imposing fines, interests and penalties, for any breach, "he said.</b></p> <p>The details of the measures approved by the secretary are contained in the <a href="#">Internal Revenue Information Bulletin 20-08</a> , in <a href="#">Administrative Determination 20-04</a> and in the <a href="#">Internal Revenue Circular Letter 20-20</a>, all available on the website <a href="http://www.hacienda.pr.gov">www. hacienda.pr.gov</a>, Publications section."</p> <p><a href="#">Press Release - Department of the Treasury extends the date for filing the Income Tax Return for the year 2019 by one month (3/15/2020) see more</a></p> <p><i>Certain administrative dates are also extended before the executive order of state of emergency for the Coronavirus</i></p> <p>The secretary of the Department of the Treasury (DH), Francisco Parés Alicea, <b>reported the extension of the deadline for the filing of the Income Tax Return for the year 2019 and the payment of its contribution, until next</b></p>	<p><b><i>"All tax procedures may be carried out through SURI</i></b></p> <p>The Secretary of the Department of the Treasury (DH), Francisco Parés Alicea, announced <b>the closure of all offices until March 30 and the continuity of online services and transactions</b>, as a preventive measure before the declaration of a state of emergency due to the Coronavirus (COVID-19) and the recent related executive orders.</p> <p>The measure includes the closure of the Orientation and Preparation Centers, the 360 Service Centers and all the Internal Revenue Collections.</p> <p>"Given the executive order of the governor, Wanda Vázquez Garced, who established a curfew, the closure of government operations, commerce and the private sector and the declaration of a state of emergency by COVID-19, I have determined to carry out a closure preventive of all agency operations for the next two weeks. We will continue the essential operation remotely and offering online services through the Unified Internal Revenue System (SURI) and Virtual Collecting, "said the secretary. Regarding the returns, he indicated that taxpayers can file them electronically through the suppliers certified by the Department, available on the website <a href="http://www.hacienda.pr.gov">www.hacienda.pr.gov</a>, in the 2019 Return section. The deadline for filing the Tax Return on Income 2019 was extended until May 15, as well as other administrative dates. In the near future, communications will be issued about other transactions whose expiration dates fall during the closing period and which have not yet been extended.</p> <p>"We will continue with the processing of payrolls and the payment of reimbursements as they are completed automatically through our digital SURI platform," said the Minister of Finance.</p> <p>Parés Alicea, urged all taxpayers to carry out their transactions online through the portal <a href="http://www.suri.hacienda.pr.gov">www.suri.hacienda.pr.gov</a>. He recalled that the new online services include requesting debt certifications and filing of returns, return status of returns, request for approval of payment plans automatically, make multiple payments (eg, estimated, deferred, extension, among others ), request for an extension to file the income tax return, sending evidence of returns (if applicable) and filing and amending returns. On the other hand, the merchandise entry operation at the docks, pursuant to the executive order, will continue as</p>

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		<p><b>May 15.</b>  <b>The payment of the first installment of the estimated tax, whose due date is March 16, is also postponed an additional month. While all the conduit entities, who file their return based on the calendar year and the taxpayers who file by economic year, with an expiration date of March 16, will have the option to file until April 15, 2020.</b></p> <p>"As established by the governor, Wanda Vázquez Garced, after the declaration of a state of emergency due to the coronavirus, we have issued Administrative Determination 20-03, extending the deadlines to comply with certain tax responsibilities in a responsible manner, to avoid the possibility of contagion due to crowding of the public," said the official.</p> <ul style="list-style-type: none"> <li>• <b>The Treasury also issued Information Bulletin 20-07, extending other administrative terms such as preventive measures to prevent taxpayers from visiting the Department's offices to make arrangements or request services.</b></li> </ul> <p>Parés Alicea explained that the <b>following dates have been extended:</b></p> <ul style="list-style-type: none"> <li>• <b>120 additional days are granted to the period established in any notification of mathematical error or adjustment in the return that the taxpayers have received from the Department.</b></li> <li>• <b>It is extended for an additional 90 days from the expiration date of March 12, 2020, all terms for filing administrative complaints and for the presentation of information or documents required by the Department's Office of Administrative Appeals (OAA).</b></li> <li>• <b>All administrative hearings cited by the OAA are suspended, to be held from March 16, 2020, until June 15, 2020. Soon, the OAA will be notifying taxpayers of the new dates for administrative hearings that will not take place. finished.</b></li> </ul> <p>"We urge taxpayers to adjust to the new dates and to use SURI as the main tool to carry out transactions. We want to avoid, as much as possible, public visits, as a preventive measure against the possible spread of the Coronavirus," the Secretary reaffirmed.</p> <p>For additional information on both determinations, you can access the website <a href="http://www.hacienda.pr.gov">www.hacienda.pr.gov</a>, Publications section."</p>	<p>usual. The authorized merchants or importers may make their declarations and obtain the corresponding release through SURI. "We will have assigned personnel to attend to requests and any situation that may arise at the docks," he added.</p> <p>For additional information, you can access the website <a href="http://www.hacienda.pr.gov">www.hacienda.pr.gov</a> and follow the official accounts on Twitter and Facebook: <a href="https://twitter.com/DptoHacienda">@DptoHacienda</a> ."</p>
<b>Federal</b>	<a href="#">IRS Coronavirus Tax Relief Page</a>	(3/17/20) Treasury Secretary Steven Mnuchin said that taxpayers can delay paying their income taxes on as much as \$1	<a href="#">AICPA calls for individual and business tax filing relief</a>



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	<p data-bbox="289 196 548 318"><a href="#">IRS Resource Guide on Disaster Assistance and Emergency Relief Program</a> (6/24/19)</p> <p data-bbox="289 350 548 496"><a href="#">IR-2020-54</a> and <a href="#">Notice 2020-15</a> on high deductible health plans and COVID-19 expenses (3/11/20)</p> <p data-bbox="289 529 548 618"><a href="#">FEMA News Release HQ-20-017-FactSheet</a> (3/13/20)</p>	<p data-bbox="590 172 1278 318">million in taxes owed for up to 90 days (4/15 deadlines extended to 7/15). The reprieve on that amount would cover many pass-through entities and small businesses, he said. Corporate filers would get the same length of time to pay amounts due on up to \$10 million in taxes owed, Mnuchin said.</p> <p data-bbox="590 342 1278 456">The IRS, using authority under President Trump’s national-emergency declaration, will waive interest and penalties as well. During that three-month deferral period, taxpayers won’t be subject to interest and penalties, he said.</p> <p data-bbox="590 496 1278 545">The tax deadline delay pushes the due date for last year’s returns and taxes from April 15 to July 15.</p> <p data-bbox="590 570 1278 659">The delay is available to people who owe \$1 million or less and corporations that owe \$10 million or less. (3/17/20)</p> <p data-bbox="590 724 1278 1049"><a href="#">IR-2020-54</a> and <a href="#">Notice 2020-15</a> - High-deductible health plans (HDHPs) can cover coronavirus costs (including testing and treatment). The notice applies only to HSA-eligible HDHPs. “An individual with an HDHP that covers these costs may continue to contribute to a health savings account (HSA). As stated in <a href="#">Notice 2020-15</a>, health plans that otherwise qualify as HDHPs will not lose that status merely because they cover the cost of testing or treatment of COVID-19 before plan deductibles have been met. As in the past, any vaccination costs continue to count as preventive care and can be paid for by an HDHP.”</p>	<p data-bbox="1299 172 1713 196"><a href="#">amid Coronavirus pandemic</a> (3/11/20)</p> <p data-bbox="1299 237 1913 293"><a href="#">IRC Code section 7508A</a> and <a href="#">Treas. Reg. § 301.7508A-1</a> and <a href="#">IRS Rev. Proc. 2018-58</a></p> <p data-bbox="1299 334 1881 391"><a href="#">FEMA News Release HQ-20-017-FactSheet</a> (3/13/20) “COVID-19 Emergency Declaration</p> <p data-bbox="1299 399 1472 448"><b>Release date:</b> March 13, 2020</p> <p data-bbox="1299 456 1940 813"><b>Release Number:</b> HQ-20-017-FactSheet On March 13, 2020, the President declared the ongoing Coronavirus Disease 2019 (COVID-19) pandemic of sufficient severity and magnitude to warrant an emergency declaration for all states, tribes, territories, and the District of Columbia pursuant to section 501 (b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the “Stafford Act”). State, Territorial, Tribal, local government entities and certain private non-profit (PNP) organizations are eligible to apply for Public Assistance.</p> <p data-bbox="1299 854 1940 1365">In accordance with section 502 of the Stafford Act, eligible emergency protective measures taken to respond to the COVID-19 emergency at the direction or guidance of public health officials’ may be reimbursed under Category B of the agency’s Public Assistance program. FEMA will not duplicate assistance provided by the Department of Health and Human Services (HHS), including the Centers for Disease Control and Prevention, or other federal agencies. This includes necessary emergency protective measures for activities taken in response to the COVID-19 incident. FEMA assistance will be provided at the 75 percent Federal cost share This declaration increases federal support to HHS in its role as the lead federal agency for the federal government’s response to COVID-19. The emergency declaration does not impact measures authorized under other Federal statutes.</p> <p data-bbox="1299 1414 1940 1495">FEMA assistance will require execution of a FEMA-State/Tribal/Territory Agreement, as appropriate, and execution of an applicable emergency plan. States, Tribal</p>

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			<p>and Territorial governments do not need to request separate emergency declarations to receive FEMA assistance under this nationwide declaration.</p> <p>FEMA encourages officials to take appropriate actions that are necessary to protect public health and safety pursuant to public health guidance.”</p> <p><a href="#">President Directs FEMA Support Under Emergency Declaration for COVID-19</a> and <a href="#">blog</a> and <a href="#">article</a> explaining it.</p> <p><a href="#">FEMA Disaster Declaration Process</a></p> <p><a href="#">Treasury Page on Coronavirus: Resources, Updates, and What You Should Know</a>  <a href="#">Government response to Coronavirus page</a></p> <p>Democrats on the Ways and Means Committee sent IRS Commissioner Charles Rettig a <a href="#">letter on March 10</a> inquiring about a possible postponement. On March 11, a group of Senators followed with their own <a href="#">correspondence</a> “urging [Rettig] to provide significant flexibility on the April 15 tax filing season deadline for individual taxpayers.”</p> <p>Proposed Legislation:</p> <p><a href="#">H.R. 6201, Families First Coronavirus Response Act</a> might get enacted soon. It provides a variety of relief although is limited in tax relief. It includes:</p> <ul style="list-style-type: none"> <li>• expand unemployment benefits</li> <li>• exclude from income any “emergency leave benefits.”</li> </ul> <p>US House of Representatives 3/14/20 passed a coronavirus response package (<a href="#">H.R. 6201</a>). It does not include the payroll tax cut the President has <a href="#">called for</a> but it would provide tax cuts to employers to offset the costs of offering emergency sick leave. The package would also provide a refundable credit against self-employment tax. The credit would cover 100% of self-employed individuals’ sick-leave equivalent or 67% if they were taking care of a sick</p>



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			<p>family member or child if their school was closed. It would also require insurers and federal health programs to fully cover virus testing. The new version that passed the House late on 3/16 would limit a “qualifying need” for FMLA leave to instances where an employee can’t work or telecommute because their child’s school, day care, or child care is unavailable. Senate will consider the bill this week.</p> <p>A third House coronavirus response package that is being developed will include making sure sick workers can access longer term leave, increasing the scope of allowable uses of family and medical leave, Pelosi said in a statement today. The package will also work to expand refundable tax credits for self-employed workers, make sure actions taken by the Trump administration balances workforce needs, and paid leave for first responders and health-care workers, Pelosi said in the statement 3/17/20.</p> <p>Separately, Schumer unveiled a new virus funding package of at least \$750 billion for Americans affected by the outbreak. The legislation would include \$400 billion in emergency appropriations to aid seniors, public housing, and schools and children.</p> <p>The administration is also weighing a proposal to allow homeowners whose income was cut by the coronavirus to delay mortgage payments. Still to be decided is a mechanism for borrowers to catch up. The federal government also will have to determine how to advance money to mortgage servicers so investors in mortgage-backed securities can get their guaranteed payments.</p> <p>“The Trump administration is discussing a plan that could amount to as much as \$1.2 trillion, including direct payments of \$1,000 or more to all Americans within two weeks.”</p> <p>The U.S. Tax Court <a href="#">announced</a> it would reschedule hearings or trials as needed, and urged individuals not to come into the building if they felt sick.</p> <p><a href="#">CDC Coronavirus page</a></p>

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			<p><a href="#">CDC implementation of mitigation strategies for communities with local COVID-19 transmission</a></p> <p><a href="#">Bloomberg tax coronavirus updates</a></p> <p><a href="#">Conditional coronavirus relief provided by SEC</a></p> <p><a href="#">Global coronavirus map, which is updated daily.</a></p>
<p><b>AICPA resources</b></p>	<p><a href="#">AICPA Coronavirus Resource Center,</a></p> <p><a href="#">AICPA State Tax Filing Guidance on Coronavirus,</a></p> <p><a href="#">AICPA Press Release on Needed Immediate Filing Relief Guidance (3/13/20)</a></p> <p><a href="#">AICPA release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners? (3/13/2)</a></p> <p><a href="#">AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20),</a></p> <p><a href="#">AICPA Disaster Relief Tax Advocacy Page</a></p> <p><a href="#">AICPA Casualty Loss Resources and Guide</a></p>		<p>3/15/20 AICPA email to members:  “Yesterday, we told you about our efforts and conversations with the Treasury Department and the IRS to secure filing and payment relief for taxpayers and tax preparers in light of the uncertainty and challenges caused by the spread of the Coronavirus (COVID-19) pandemic.</p> <p>Based upon our conversations, we anticipate that Treasury and the IRS will announce this week an extension of the April 15th deadline by as much as 90 days, and a waiver of penalties and interest for most taxpayers.</p> <p>Additionally, Treasury and the IRS are aware of the major deadline for businesses tomorrow, March 16th, and the challenges facing taxpayers and tax preparers in meeting that deadline. They have indicated that they would be generous in determining reasonable cause abatement of any penalties for taxpayers and tax preparers unable to file in a timely manner.</p> <p>We will continue to keep you updated as we receive more information.”</p> <p><a href="#">AICPA Release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners? (3/13/2)</a></p> <p><a href="#">AICPA press release (3/13/20)</a> – AICPA expresses concerns about meeting filing deadline during coronavirus pandemic</p> <p>“The <a href="#">American Institute of CPAs</a> (AICPA) today expressed its dismay that the Treasury Department and the IRS have yet to provide taxpayers and tax preparers with</p>

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

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

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

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