

**Tax Filing and Tax Payment Relief for Coronavirus/COVID-19 Pandemic**

Jurisdiction	Relief Guidance
Federal	The Treasury Department and IRS are extending the due date for Federal income tax payments due April 15, 2020, to July 15, 2020, for payments due of up to \$10 million for corporations and up to \$1 million for individuals - regardless of filing status – and other unincorporated entities. Associated interest, additions to tax, and penalties for late payment will also be suspended until July 15, 2020. (Notice 2020-17, March 18, 2020)
Alabama	<p>Deadline for obtaining March motor vehicle registrations and paying property taxes on vehicles extended through April 15, 2020. Penalties not charged until April 16, 2020. (Order of the Commissioner of Revenue, Alabama Department of Revenue, March 16, 2020)</p> <p>Late payment penalties waived for small businesses whose monthly retail sales during the previous calendar year averaged \$62,500 or less who are unable to timely pay their February, March, and April 2020 state sales tax liabilities. Late payment penalties will be waived for these taxpayers through June 1, 2020.</p> <p>Temporary suspension of requirements associated with the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) for any motor vehicle engaged in interstate emergency relief efforts traveling through Alabama as part of the emergency relief. (Order of the Commissioner of Revenue, Alabama Department of Revenue, March 16, 2020)</p> <p>The Department plans to mirror the IRS regarding return filing extensions. (News Release, Department of Revenue, March 17, 2020)</p>
Alaska	
Arizona	
Arkansas	
California	<p>Through 5/12/20, individuals and businesses impacted by COVID-19 may seek filing and payment extensions, relief from interest and penalties, and filing claims for refund, applicable to all tax types administered by the CDTFA. (COVID-19 State of Emergency, California Department of Tax and Fee Administration, March 2020)</p> <p>Employers directly affected by COVID-19 may request up to a 60-day extension to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (Tax Branch News, Employment Development Department, March 9, 2020)</p> <p>Personal income tax and corporate tax filing/pament deadlines postponed to July 15, 2020. This includes deadlines for all individuals and business entities for 2019 tax returns and payments, 2020 1st and 2nd quarter estimated tax payments, 2020 LLC taxes and fees, and 2020 non-wage withholding payments. (News Release, Franchise Tax Board, March 18, 2020)</p>
Colorado	
Connecticut	30 day filing extension for corporation business tax (June 15), unrelated business income tax (June 15), and pass-through entity tax (April 15) returns. June 15 deadline extension for payment of corresponding tax liability. DRS will adjust due dates for filing and payment of personal income taxes to align with any specific, actionable IRS announcement. (Press Release, Department of Revenue Services, March 16, 2020)

Delaware	
District of Columbia	Real property tax due date for first half of 2020 for hotels and motels is extended to June 30, 2020. (OTR Tax Notice 2020-01, Office of Tax and Revenue, March 18, 2020)
Florida	
Georgia	
Hawaii	Tax filing and payment deadlines have been maintained. (Announcement, Department of Taxation, March 17, 2020)
Idaho	
Illinois	
Indiana	<p>The Department of Revenue is following the IRS and extending individual and corporate tax payment deadlines. Individual tax returns and payments, along with estimated payments originally due by April 15, 2020, are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40.</p> <p>Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20 are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now due on August 17, 2020. Returns included are the IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q. All other tax return filings and payment due dates remain unchanged. (Agency Announcement, Indiana Department of Revenue, March 19, 2020)</p>
Iowa	<p>The Director of Revenue signed an order extending the filing deadline for several tax types. The order extends filing and payment deadlines for income, franchise, and moneys and credits taxes with a due date on or after March 19, 2020, and before July 31, 2020, to a new deadline of July 31, 2020. No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines in this order. Interest on unpaid taxes covered by this order shall be due beginning on August 1, 2020. (Iowa Department of Revenue Release, March 19, 2020)--Iowa also extended one income tax withholding deposit due date for certain taxpayers. The order extends the income tax withholding deposit due date for the period ending March 15, 2020, from March 25, 2020, to the new deposit due date April 10, 2020. (Iowa Department of Revenue Release, March 19, 2020)</p>
Kansas	
Kentucky	
Louisiana	
Maine	
Maryland	<p>Payment deadline for corporate and personal income taxes extended to July 15. (Interest and penalties waived for late April 15 corporate and personal income tax payments if made by July 15.) Taxpayers who take advantage of the federal filing extension will automatically be granted a 90-day state filing extension.-- Sales and use, withholding, admissions &amp; amusement, alcohol, tobacco, and motor fuel tax (including tire recycling and bay restoration fees) returns and payments for Maryland business-related taxes not collected in March, April and May are due June 1. (News Release, Comptroller of Maryland, March 18, 2020)</p>

Massachusetts	Payment deadline for sales, meals and occupancy taxes for small businesses are extended to June 20. Interest and penalties waived if made by June 20. Businesses with less than \$150,000 in sales and meals taxes for the year ending February 29th or businesses with less than \$150,000 in occupancy taxes for the year ending February 29, are eligible for the tax relief. (Press Release, Governor's Office, March 18, 2020)
Michigan	30 day penalty and interest waiver for sales, use, and withholding tax payments and returns (returns and payments due March 20, 2020 may be submitted April 20, 2020); Not allowed for accelerated filers. (Notice, Department of Treasury, 3/17/20)--Property Tax: The tax foreclosure deadline moves from March 31, 2020 to May 29, 2020, or thirty days after the state of emergency is terminated, whichever occurs first. (Executive Order 2020-14)
Minnesota	Individual income tax returns are still due April 15, 2020. (Bulletin, Department of Revenue, March 17, 2020) -- 30-day grace period for sales and use tax payments, penalties and interest (payments due March 20, 2020, may be submitted until April 20, 2020). The grace period is only for monthly filers and only for the March 20, 2020 payment.
Mississippi	
Missouri	
Montana	
Nebraska	
Nevada	
New Hampshire	
New Jersey	Introduced legislation, A 3841, would automatically extend time to file gross income tax or corporation business tax return if federal government extends filing or payment due date for federal returns. (3/16)
New Mexico	
New York	
North Carolina	Penalty waiver for those affected by COVID-19 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, provided the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020. (Important Notice: Department of Revenue Provides Penalty Relief to Persons Affected by Novel Coronavirus Disease, North Carolina Department of Revenue, March 17, 2020)  State law prevents the waiver of interest, including interest for the underpayment of estimated tax.
North Dakota	
Ohio	
Oklahoma	
Oregon	Released a document entitled "COVID-19 tax relief options" listing personal income taxpayer options to request additional time. For corporate activity taxpayers the department will not assess underpayment penalties to taxpayers making a good faith effort to estimate their first quarter payments. (March 13, 2020)
Pennsylvania	
Rhode Island	No changes to deadlines at this time.
South Carolina	For all returns and payments, including estimated payments, due beginning April 1, 2020, penalties and interest waived for taxpayers affected by COVID-19 if filed/paid by new due date of June 1, 2020 - SC Information Letter #20-3 (3-17-2020)

South Dakota	
Tennessee	
Texas	
Utah	
Vermont	
Virginia	
Washington	For returns and payments of taxes administered by the department (including B&O taxes, real estate excise taxes etc), a 30 day extension for annual and quarterly filers; a 60 day extension for monthly filers.
West Virginia	
Wisconsin	
Wyoming	