

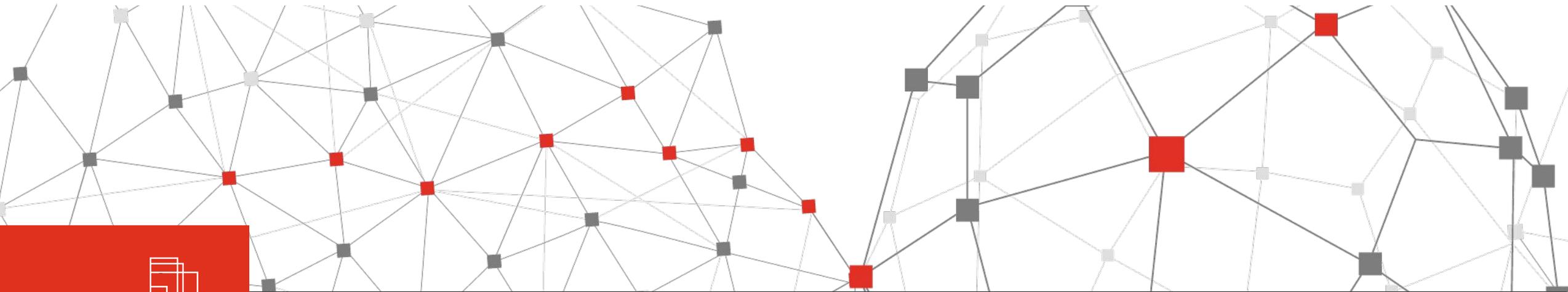
COVID-19

Select state and local tax relief relating to Coronavirus

Version 24.0 — Updated June 30, 2020

This document summarizes certain state and local tax relief efforts. Impacted taxes generally include corporate income tax, individual income tax, and sales and use tax. However, although other taxes may also be listed, this document is not intended nor does it address every state or local tax matter or every update relating to the coronavirus. This document should not be a replacement for independent tax research.

This version will be our final update to this tracker. We hope it has provided you with timely, valuable information around state tax matters relating to COVID-19. You can find an online version of this tracker [here](#).



This content is for general information purposes only, and should not be used as a substitute for consultation with professional advisors.

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Federal	Federal	3/21/20	<p>Affected Taxpayer: Any person with a Federal income tax payment or a Federal income tax return due April 15, 2020, is affected by the COVID-19 emergency for purposes of the relief described in this section III (Affected Taxpayer). The term “person” includes an individual, a trust, estate, partnership, association, company or corporation, as provided in section 7701(a)(1) of the Code. NOTE - Relief is applicable to payments due on April 15, 2020 (i.e., not a range of dates and as such payments on other dates and/or fiscal year filers should evaluate the impact).</p> <p>Relief: The due date for filing Federal income tax returns and making Federal income tax payments due April 15, 2020, is automatically postponed to July 15, 2020. Affected Taxpayers do not have to file Forms 4868 or 7004.</p> <p>Postponed Amount: There is no limitation on the amount of the payment that may be postponed.</p> <p>Taxes: The relief is available solely to federal income tax payments (including payments of tax on self-employment revenue) regarding the 2019 tax year and federal estimated income payments regarding the 2020 tax year. No extension is provided in this notice for the payment or deposit of any other type of Federal tax, or for the filing of any Federal information return.</p> <p>Interest and penalties. The period beginning on April 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to pay the Federal income taxes postponed by the notice.</p>	Automatic	July 15, 2020	Notice 20-18 (3/20/20) (superseding Notice 20-17)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Federal (cont.)	Federal	3/24/20	<p>The IRS provides answers to frequently asked questions regarding the relief provided in Notice 2020-18, including:</p> <ul style="list-style-type: none">• The return or payment must be due on April 15, 2020 – this relief does not apply to Federal income tax returns and payments due on any other date. Any taxpayers who have filing or payment due dates other than April 15 have not been granted relief at this time.<ul style="list-style-type: none">○ If your Federal income tax return for your fiscal year ending during 2019 is due on April 15, 2020, whether that is the original due date or the due date on extension, your due date is postponed to July 15, 2020.• The Notice postpones the filing and payment of Federal income taxes reported on the following forms:<ul style="list-style-type: none">○ Form 1040, 1040-SR, 1040NR, 1040-NR-EZ, 1040-PR, 1040-SS○ Form 1041, 1041-N, 1041-QFT○ Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF○ Form 8960, Form 8991• The Notice does not postpone<ul style="list-style-type: none">○ Returns due on March 16, 2020, which include Form 1065, Form 1065-B, Form 1066, and Form 1120-S for calendar year taxpayers, the filing of those returns has not been postponed○ Normal filing, payment, and deposit due dates continue to apply to both payroll and excise taxes.• Relief applies to section 965 installment payments due on April 15, 2020. For any taxpayer whose Federal income tax return filing due date has been postponed from April 15 to July 15, 2020, the due date of that taxpayer's section 965 installment payment has also been postponed to July 15, 2020.	Automatic	July 15, 2020	Filing payment deadlines questions and answers (3/24/20)

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Federal (cont.)	Federal	3/24/20	<p>The IRS provides answers to frequently asked questions regarding the relief provided in Notice 2020-18, including:</p> <p>Extensions for Additional time after July 15, 2020</p> <p>Individual request an automatic extension by electronically filing Form 4868. Businesses, including trusts, must file Form 7004.</p> <p>Individuals or Businesses must request the automatic extension by July 15, 2020. If you properly estimate your 2019 tax liability using the information available to you and file an extension form by July 15, 2020, the 2019 tax return will be due on October 15, 2020. To avoid interest and penalties when filing your tax return after July 15, 2020, pay the tax you estimate as due with your extension request.</p>	Automatic	July 15, 2020	Filing payment deadlines questions and answers (3/24/20)

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Federal (cont.)	Various See “Relief”	4/02/20	<p>The Treasury Department is delaying tax payment due dates for wine, beer, distilled spirits, tobacco products, firearms, and ammunition excise taxes, to provide flexibility for businesses that have been negatively affected by COVID-19.</p> <p>Treasury is postponing several filing and payment due dates for 90 days.</p> <p>The postponement of due dates applies to any tax payment or operational report with an original due date falling on or after March 1, 2020, through July 1, 2020. Interest and penalties will not apply when payments are made within 90 days of the original due date.</p> <p>We will consider applications on a case-by-case basis for the use of alternate methods and procedures that help the affected industry members to resume or continue their operations. Businesses requesting emergency variations from regulatory requirements can do so through this online contact form.</p>	Automatic	90 days	US Department of the Treasury News (3/31/20)

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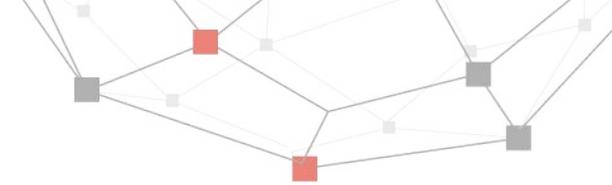
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Federal (cont.)	Income Tax	4/12/20	<p>Extension of additional key tax deadlines for individuals and businesses</p> <p>Notice 2020-23, announced the automatic extension of additional key tax deadlines for individuals and businesses. This announcement follows last month's announcements in (1) Notice 2020-18, providing that taxpayers generally have until July 15 to file and pay federal income taxes originally due on April 15, and (2) Notice 2020-20, providing additional automatic extension relief, postponing certain federal gift (and generation-skipping transfer) tax return filings and payments.</p> <p>Notice 2020-23 generally expands this automatic extension relief to all taxpayers that have a filing or payment deadline falling on or after April 1 and before July 15 (originally or pursuant to a valid extension).</p> <p>The Notice 2020-23 relief includes not just the filing of specified forms, but also</p> <ul style="list-style-type: none">• All schedules, returns, and other forms that are filed as attachments to specified forms or required to be filed by the due date of specified forms;• Any installment payments under Section 965(h) due on or after April 1 and before July 15; and• Elections that are made or required to be made on a timely filed specified form (or attachment to a specified form) will be considered timely filed if filed on such specified form, or attachment, on or before July 15. <p>Additional extension</p> <p>Individual taxpayers who need additional time to file beyond the July 15 deadline must request an extension to October 15 by filing Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. Businesses that need additional time to file beyond July 15 must Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.</p>	Automatic	July 15, 2020	<p>Notice 20-23 (4/09/20) (Updating Notice 20-18)</p> <p>PwC Insight (4/10/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Federal (cont.)	Income Tax	4/12/20	<p>Continued from Prior Page</p> <p>Extension of additional key tax deadlines for individuals and businesses Notice 2020-23 relief extends to July 15 the filing and payment deadlines for the following specified forms:</p> <ul style="list-style-type: none"> • Individual income tax payments and return filings on Forms 1040, 1040-SR, 1040-NR, 1040-NR-EZ, 1040-PR, and 1040-SS; • Calendar-year or fiscal-year corporate income tax payments and return filings on Forms 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-S, and 1120-SF; • Calendar-year or fiscal-year partnership return filings on Forms 1065 and 1066; • Estate and trust income tax payments and return filings on Forms Form 1041, 1041-N, and 1041-QFT; • Estate and generation-skipping transfer tax payments and return filings on Forms 706; 706-NA, 706-A, 706-QDT, 706-GS(T), 706-GS(D), and 706- GS(D-1); • Form 706 pursuant to Rev. Proc. 2017-34; • Information Regarding Beneficiaries Acquiring Property from a Decedent on Form 8971; • Gift and generation-skipping transfer tax payments and return filings on Form 709; • Estate tax payments of principal or interest due as a result of an election made under Sections 6166, 6161, or 6163 and annual recertification requirements under Section 6166; • Exempt organizations business income tax and other payments and return filings on Form 990-T; • Excise tax payments on investment income and return filings on Form 990-PF and excise tax payments and return filings on Form 4720; and • Quarterly estimated income tax payments calculated on or submitted with Form 990-W; Forms 1040-ES, 1040-ES (NR), 1040-ES (PR), and 1041-ES; and Form 1120-W. 	Automatic	July 15, 2020	<p>Notice 20-23 (4/09/20) (Updating Notice 20-18)</p> <p>PwC Insight (4/10/20)</p>

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Federal (cont.)	Excise Tax	4/12/20	Certain aviation excise taxes: <ul style="list-style-type: none">• Suspends excise taxes imposed under Section 4261 on the air transportation of persons and under Section 4271 on the air transportation of property.• Suspension applies to amounts paid during the period that begins the day after the date of enactment and ends on Dec. 31, 2020. Certain alcohol excise taxes <ul style="list-style-type: none">• Suspends excise tax for distilled spirits used in the production of hand sanitizer produced in line with guidance issued by the Food and Drug Administration, from January 1, 2020 through December 31, 2020.	Automatic	December 31, 2020	<u>CARES Act, H.R. 748</u>

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Alabama	Sales tax	3/19/20	Late payment penalties are waived for small retail businesses whose monthly retail sales during the previous calendar year averaged \$62,500 or less who are unable to timely pay their February, March, and April 2020 state sales tax liabilities. Late payment penalties will be waived for these taxpayers through June 1, 2020.	Automatic	June 1, 2020	Commissioner Order (3/18/20)
	Various See "Relief"	4/05/20	<p>The DOR website provides relief regarding: Temporary Suspension of International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) Requirements March 2020 Motor Vehicle Registrations and Property Tax Payments and Penalties Extension Late Payment Penalties Waived for Small Retail Businesses Sales Tax Liabilities; Late Payment Penalties Waived for Sales Tax Liabilities of Restaurants and Other Food Service Providers Late Payment Penalties Waived for State Transient Occupancy Tax (lodgings tax) Liabilities Sales and Lodgings Tax Relief; Suspension of IRP and IFTA requirements; motor vehicle registration and property tax payments. (Updated April 1)</p> <p>Updated April 1 - Scheduled payments will not automatically be rescheduled, you can reschedule or cancel your payment using one of the methods indicated in the FAQs.</p>	Automatic	N/A	Coronavirus (COVID-19) Outbreak Updates (updated 4/02/20)

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Alabama (cont.)	Various See "Relief"	4/14/20	<p>Due Date - Calendar & Fiscal Year Filers (Updated / Revised 4/14/20) The due date for State Income Tax (corporate and personal), Financial Institution Excise Tax (FIET), and Business Privilege Tax (BPT) returns and payments originally due on or after April 1, 2020 and before July 15, 2020 is automatically extended to July 15, 2020. (Revised 4/14, the prior Order applied the relief only to returns due on April 15, 2020). Accordingly, the updated Order extends relief to certain fiscal year taxpayers.</p> <p>Forms whose filing and payment are postponed to July 15</p> <ul style="list-style-type: none">• Forms 40 (Individual Income Tax Return), 40A (Individual Income Tax Return-Short Form), 40NR (Individual Income Tax Return – Non-Residents), 40EZ (Alabama Simplified Individual Income Tax Return), 40ES (Individual Estimated Tax Form)• Forms 20C (Alabama Corporate Income Tax Return), 20C-C (Alabama Consolidated Corporate Income Tax Return)• Forms ET-1 (Alabama Financial Institution Excise Tax Return), ET-1C (Alabama Consolidated Financial Institution Excise Tax Return), Form ET-8 (Extension to File Financial Institution Excise Tax Return – e-filed through My Alabama Taxes)• Form 41 (Fiduciary Income Tax Return)• Forms BPT-IN (Alabama Business Privilege Tax Initial Privilege Tax Return), CPT (Alabama Business Privilege Tax and Annual Report for C-Corporations and Other Specified Entities), PPT (Alabama Business Privilege Tax and Annual Report for Pass-Through Entities Only)• Alabama income taxes by a pass-through entity on behalf of a nonresident from March 15th to July 15th on the following form:• Form PTE-C (Nonresident Composite Payment Return)	Automatic	July 15, 2020	<p>Commissioner's Order (updated 4/10/20)</p> <p>Coronavirus (COVID-19) Outbreak Updates (updated 4/13/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Alabama (cont.)	Various See "Relief"	4/20/20	<p>Due Date - Calendar & Fiscal Year Filers (Updated / Revised 4/14/20) The due date for State Income Tax (corporate and personal), Financial Institution Excise Tax (FIET), and Business Privilege Tax (BPT) returns and payments originally due on or after April 1, 2020 and before July 15, 2020 is automatically extended to to July 15, 2020. (Revised 4/14, the prior Order applied the relief only to returns due on April 15, 2020). Accordingly, the updated Order extends relief to certain fiscal year taxpayers.</p> <p>Extension & Estimated payments For any taxpayer whose Alabama income tax return filing or payment deadline has been postponed from April 15 to July 15, 2020, the due date for Extension payments and Estimate payments has been postponed to July 15, 2020. Taxpayers don't need to file any additional forms or call the Alabama Department of Revenue to qualify for this automatic tax filing and payment relief.</p> <p>NOTE - The department's relief Order was updated on April 10, 2020, to mirror the most recent filing and payment extensions ordered by the IRS. As such, the relief now includes extending second quarter estimated payments to July 15, 2020 (New 4/20/20)</p> <p>Additional Extension of Time after July 15, 2020 Note - The following are only extension dates for filing, any amount due must still be paid by July 15.</p> <ul style="list-style-type: none"> • Individual will automatically be granted an extension to file through October 15, 2020. • Corporations or an Alabama affiliated group is granted an automatic extension to file its Alabama corporate income tax return consistent with the extension allowed for the taxpayer's corresponding federal income tax return. • Financial institutions, an extension to file will be granted through October 15, 2020, as long as Form ET-8 is filed by July 15, 2020. • Alabama Fiduciary Tax Returns are granted an extension through September 30, 2020. • Alabama Business Privilege Tax an extension to file will be granted through September 15, 2020 for Form PPT and October 15, 2020 for Form CPT. 	Automatic	July 15, 2020	<p>Commissioner's Order (updated 4/10/20)</p> <p>Coronavirus (COVID-19) Outbreak Updates (updated 4/14/20)</p>

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Alabama (cont.)	Various See Relief	5/10/20	<p>Obtaining March, April, and May 2020 motor vehicle registrations and paying property taxes on vehicles</p> <p>For the purposes of applying Alabama's motor vehicle registration laws and property tax laws as related to the annual registration and renewal of vehicles during the months of March, April, and May 2020, the registration deadline has been extended through June 19, 2020.</p> <p>The extension includes the registration of vehicles purchased or otherwise acquired whereby the twenty (20) day registration requirement falls during the period of March 17, 2020, through June 19, 2020. The extension also applies to motor vehicle registrations and renewals for vehicles registered pursuant to the International Registration Plan (IRP). Registrants will also be granted an extension to surrender license plates in order to comply with the mandatory liability insurance law.</p> <p>Penalties</p> <p>Penalty charges associated with motor vehicle registrations and renewals extended through June 19, 2020, will not be charged until June 22, 2020. Additionally, penalty charges associated with motor vehicle property tax payments extended through June 19, 2020, will not be charged until June 22, 2020.</p>	Automatic	June 19, 2020	Department Order (5/04/20)

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Alabama (cont.)	Various	5/24/20	<p>Alabama residents are taxable on all of their income, regardless of whether they work either within or outside the state. During the federally declared period of emergency due to the coronavirus (COVID-19) pandemic,</p> <p>Alabama will not change withholding requirements for businesses based on an employee's temporary telework location within Alabama that is necessitated by the pandemic and related federal or state measures to control its spread.</p> <p>Alabama will not consider temporary changes in an employee's physical work location during periods in which temporary telework requirements are in place due to the pandemic to impose nexus or alter apportionment of income for any business.</p>	See Relief	See Relief	<u>Alabama Department of Revenue Coronavirus (COVID-19) Updates - ADOR Operational Updates Due to COVID-19 (5/12/20)</u>

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Alaska	Various See “Relief”	4/14/20	<p>Payment deadline The payment deadline of any corporate income tax and estimated payments otherwise due on or after April 15, 2020, and before July 15, 2020, is extended to July 15, 2020.</p> <p>Filing deadline The time to file a return otherwise due on or after April 15, 2020, and before July 15, 2020 is extended to August 14, 2020</p> <p>Penalties and interest Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020.</p> <p>Additional extension Alaska will honor a federal extension of time requested by July 15, 2020.</p> <p>Oil and Gas Property and Production Taxes (New 4/14/20) The extension does not apply to Oil and Gas Property and Production Taxes.</p> <p>Returns due March 31, 2020 (4/14/20) Returns and payments that were due on March 31, 2020—before SB 241 was signed and effective—were extended through the Governor’s COVID-19 Disaster Order of Suspension No. 2.</p> <p>The April 10 release also extends the relief to returns, reports, and payments due between March 31, 2020, and April 15, 2020.</p>	Automatic	See “Relief”	SB 241 Department release (4/14/20) Governor Disaster Order (3/31/20)

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Arizona	Income tax	4/05/20	<p>The Department has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020.</p> <p>The announcement by ADOR includes individual, corporate and fiduciary tax returns.</p> <p>Taxpayers filing state tax returns or submitting payments after the previous April 15 deadline will not be assessed late filing or late payment penalties.</p> <p>This extension does not apply to 2020 estimated tax payments due on April 15 or June 15.</p> <p>Additionally, interest has been waived under this announcement.</p>	Automatic	July 15, 2020	<p>Department Notice (3/20/20)</p> <p>Arizona General Tax Notice (GTN 20-1)</p>
	Certified Contributions Credits	4/05/20	<p>Contributions to certified school tuition organizations, public schools, and qualifying charitable organizations</p> <p>Under current law, the date that taxpayers may elect to designate the taxable year within which these contributions apply remains April 15, 2020. State law does not authorize the Director or ADOR to alter the scope of these statutorily-provided credits.</p>	N/A	N/A	<p>Arizona General Tax Notice (GTN 20-1)</p>

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Arizona (cont.)	Sales and Use tax	6/30/20	<p>The Arizona Department of Revenue (ADOR) recognizes the difficulties many Arizona businesses are experiencing during COVID-19, including their ability to meet transaction privilege tax (TPT) payment timelines.</p> <p>As a result, department officials are working with each business on a case-by-case basis to determine the best path forward for meeting current tax liabilities.</p> <p>As part of discussions with customers experiencing TPT pressures, ADOR is assisting businesses in applying for the department's late payment-late filing penalty abatement program. To request penalty abatement, an authorized official from a TPT business needs to fill out Arizona Form 290 and follow the instructions.</p> <p>The Arizona Department of Revenue prioritizes working with customers rather than taking enforcement actions when reasonable as this approach is more beneficial to the taxpayer and efficiently serves state and municipal interests.</p> <p>For more information on Arizona Form 290, Request for Penalty Abatement, please go to https://azdor.gov/forms/other-forms/request-penalty-abatement.</p>	Upon Request	See Relief	<u>ADOR Working with TPT Taxpayers Impacted by COVID-19 (6/24/20)</u>

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Arkansas	Various See “Relief”	3/31/20	<p>The governor issued an executive order which states</p> <p>The Secretary of the Department of Finance and Administration is hereby ordered to extend the 2019 individual income tax filing date and individual income tax payment date from April 15, 2020, to July 15, 2020. This extension includes 2019 returns of Subchapter S Corporations, fiduciaries and estates, partnerships and composite returns.</p> <p>The executive order also states that (1) the requirement that a written request for an extension to file an individual income tax return are hereby waived for the duration of this emergency and (2) requirement to promulgation of rules to waive the requirement for a written request for an extension are hereby waived for the duration of this emergency.</p> <p>The Secretary of State Release provides similar guidance:</p> <ul style="list-style-type: none">• The original filing deadline for the 2020 annual franchise taxes is May 1st.• Late fees and interest charges on businesses' annual franchise taxes will be waived until July 15th. Penalties will be waived for those who file between May 2nd and July 15th.• This only applies to the 2020 franchise tax reporting year.	Automatic	July 15, 2020	<p>Department FAQs (3/24/20)</p> <p>Executive Order 20-09 (3/23/20)</p> <p>Secretary of State Release (3/26/20)</p>

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Arkansas (cont.)	Various See "Relief"	4/12/20	<p>The Department is extending the April 15 deadline for filing and payment of the following income tax returns to July 15, 2020:</p> <ul style="list-style-type: none">• 2019 Individual Income Tax• 2019 Subchapter S Corporations• 2019 Fiduciary and Estates• 2019 Partnership Income Tax• 2019 Composite Returns <p>The extension to July 15 is automatic and the taxpayer does not need to file for an extension.</p> <p>The April 15 to July 15 period will be disregarded for purposes of calculating interest and penalties. Interest and penalties will begin to accrue on July 16, 2020.</p> <p>This extension does not apply to 2020 estimated Individual Income Tax payments due on April 15 or June 15.</p> <ul style="list-style-type: none">• Updated 4/12/20. The Department FAQs provide an additional safe harbor for individuals, allowing them to make their Q1 2020 payment equal to their Q1 2019 payment. <p>Corporate income tax - not extended The following filing and payment deadlines for income tax are not affected:</p> <ul style="list-style-type: none">• 2019 Corporation Income Tax Due: 4/15/2020• 2020 Estimated Tax Payment Due: 4/15/2020• 2020 Estimated Tax Payment Due: 6/15/2020 <p>Other taxes - not extended No extension is provided in this notice for the payment or deposit of any other type of Arkansas state tax, including but not limited to: sales and use tax, withholding tax, motor fuels tax, tobacco products tax, alcohol excise.</p>	Automatic	July 15, 2020	Department release (undated) Department FAQ (4/09/20)

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California	Payroll	3/13/20	Payroll: The California Employment Development Department (EDD) has announced that employers statewide directly affected by the new coronavirus (COVID-19) may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. A written request for an extension must be received within 60 days from the original delinquent date of the payment or return.	By request	60-day extension	Emergency and disaster assistance for employers
	DTFA taxes	3/12/20	<p>In order to quickly provide relief from interest and penalties, the provisions of the Revenue and Taxation Code that apply to the taxes and fees administered by the Department of Tax and Fee Administration [DTFA], requiring the filing of a statement under penalty of perjury setting forth the facts for a claim for relief, are suspended for a period of 60 days after the date of this Order for any individuals or businesses who are unable to file a timely tax return or make a timely payment as a result of complying with a state or local public health official's imposition or recommendation of social distancing measures related to COVID-19.</p> <p>DTFA guidance provides that Taxpayers may request assistance by contacting the DTFA. Requests for relief of interest or penalties or requesting an extension for filing a return may be made through our online services. Taxpayers may also request assistance in writing by sending a letter to the DTFA or contacting us via email.</p> <p>Taxes administered by the DTFA, which include Sales and Use Tax and over 30 other Special Taxes and Fees including taxes on motor vehicle fuels, cigarettes, and a range of environmental fees.</p>	By request	60 days	Executive Order (3/12/20) DTFA guidance

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California (cont.)	DTFA taxes	6/21/20	<p>The governor's order allows the Department of Tax and Fee Administration (DTFA) to offer a 90-day extension for tax returns and tax payments for all businesses filing a return for less than \$1 million in taxes. This is effective after the date of this Order and shall remain effective through the reporting of taxes or fees due or the payment of taxes that are due on or by July 31, 2020.</p> <p>Taxes administered by the DTFA, which include Sales and Use Tax and over 30 other Special Taxes and Fees including taxes on motor vehicle fuels, cigarettes, and a range of environmental fees.</p> <p>The DTFA released guidance consistent with the governor's order and also provides:</p> <ul style="list-style-type: none">• This extension includes a waiver of interest and penalties, and qualifying taxpayers are not required to file a request for extension or request relief from penalty or interest. <p>Personal protective equipment and kits taxable (New 6/21/20) In general, sales of personal protective equipment (PPE), such as masks and gloves, are not exempt from tax.</p> <p>The retail sale of diagnostic test kits is generally subject to sales or use tax. There are no specific exemptions for the sales of these items.</p>	Automatic	July 31, 2020"	<p><u>Governor Executive Order N-40-20 (3/30/20)</u></p> <p><u>Governor News posting (3/30/20)</u></p> <p>DTFA e-mail notice (Release Pending) (4/07/20)</p> <p><u>Relief & Extensions for Filing Returns (New "General COVID-19 FAQ) (6/21/20)</u></p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
California (cont.)	DTFA taxes	4/09/20	<p>The DTFA released chart (in Links column) with various extension due dates, including but not limited to the following sales and use tax extensions:</p> <ul style="list-style-type: none">• February 2020 prepayment extended from March 24 to June 24• February 2020 tax due date extended from April 1 to June 30• First quarter 2020 return due date extended from April 30 to July 31• March 2020 tax due date extended from April 30 to July 31• April 2020 prepayment extended from May 26 to August 24• April 2020 tax due date extended from June 1 to August 31	Automatic	See Relief	<u>COVID-19 Extensions to file and Pay (4/09/20)</u>
		5/24/20	<p>The DTFA's State of Emergency website (in Link's column) repeats the above guidance and also provides that the May 2020 return due date is extended for three months. Interest and penalties will not accrue provided the returns are filed and amounts due are paid by September 30, 2020. The due date for monthly filers' June return remains July 31, 2020.</p> <p>The State of Emergency website provides that the above extensions apply automatically to taxpayers reporting less than \$1 million in tax. Taxpayers above the \$1 million threshold may request an extension if they are unable to file and pay by their due date. These requests are evaluated on a case-by-case basis and they will be notified if their extension has been approved or denied. Directions for requesting an extension are provided in the State of Emergency Website.</p> <p>The \$1 million threshold was not included in the relief communicated in the 4/09/20 <u>COVID-19 Extensions to file and Pay</u> guidance above. However, it is noted in the Governor's Executive Order N-40-20 on the previous page.</p>	See Relief	See Relief	<u>COVID-19 State of Emergency (May 2020)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
California (cont.)	DTFA taxes	4/02/20	<p>Statute of limitations The statute of limitations to file a claim for refund for the taxes and fees administered by the Department of Tax and Fee Administration are extended for a period of 60 days for individuals who or businesses that are unable to file a timely claim for refund as a result of this proclaimed emergency related to COVID-19.</p> <p>The provisions above are effective after March 30 2020, and shall remain effective for all claims for refunds that must otherwise be filed by July 31, 2020.</p> <p>Administrative Appeals The 30-day period to file an administrative appeal with the Office of Tax Appeals is extended for a period of 60 days for individuals who or businesses that are unable to file a timely administrative appeal as a result of this proclaimed emergency related to COVID-19.</p> <p>The provisions above are effective after March 30 2020, and shall remain effective through July 31, 2020.</p> <p>Taxes administered by the DTFA, which include Sales and Use Tax and over 30 other Special Taxes and Fees including taxes on motor vehicle fuels, cigarettes, and a range of environmental fees.</p>	See “Relief”	See “Relief”	<p><u>Governor Executive Order N-40-20 (3/30/20)</u></p> <p><u>Governor News posting (3/30/20)</u></p> <p><u>COVID-19 State of Emergency (May 2020)</u></p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
California (cont.)	Sales tax	4/07/20	<p>Effective April 2, 2020, small business taxpayers, those with less than \$5 million in taxable annual sales, can take advantage of a 12-month, interest-free, payment plan for up to \$50,000 of sales and use tax liability. Qualifying sales and use taxpayers with deferred liabilities up to \$50,000 will pay their tax due in 12 equal monthly installments. No interest or penalties will be assessed against the liability.</p> <p>Payment plan requests can be made through the state online services system in the coming months.</p> <p>The DTFA released guidance consistent with the above and also explains:</p> <ul style="list-style-type: none">• Rather than paying their 1st quarter taxes in full, taxpayers could hold up to \$50,000 in cash and pay that tax liability over 12-months starting on July 31, 2020, without incurring interest or penalty. DTFA will maintain discretion in providing relief to taxpayers who may fall outside the set criterion in cases of extreme hardship	Request	One year	<p>Small Business Relief Payment Plans</p> <p>DTFA e-mail notice (Release Pending) (4/07/20)</p> <p>COVID-19 State of Emergency (May 2020)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
California (cont.)	Sales and Use tax	4/09/20	<p>Sales and Use Tax Relief for medical equipment sales or donations related to COVID-19, <u>effective immediately</u>: According to an Executive Order,</p> <p>“1) Revenue and Taxation Code section 6369(b)(2) shall be suspended as applied to masks, gloves, eye protection, gowns and other critical materials that protect public health (as may be designated by the Governor’s Office of Emergency Services, in consultation with the California Health and Human Services Agency) sold to or purchased by the State, such materials sold to or purchased by the State shall be deemed to be intended for use in the prevention of disease under Revenue and Taxation Code section 6369(b), and gross receipts from the sales to or purchases by the State of such materials shall be exempt from sales and use taxes under Revenue and Taxation Code section 6369(a)(5).</p> <p>2) California Code of Regulations, Title 18, section 1591 (c)(2) shall be suspended as applied to masks, gloves, eye protection, gowns and other critical materials that protect public health (as may be designated by the Governor’s Office of Emergency Services, in consultation with the California Health and Human Services Agency) sold to or purchased by the State, and such materials sold to or purchased by the State shall be deemed intended for use in the prevention of disease under California Code of Regulations, Title 18, section 1591 (a)(9) (B).”</p>	Automatic	Unknown	<u>Executive Order N-46-20 (4/7/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
California (cont.)	Various See "Relief"	4/09/20	<p>The Franchise Tax Board (FTB) is postponing until July 15 the filing and payment deadlines for all individuals and business entities for:</p> <ul style="list-style-type: none">• 2019 tax returns• 2019 tax return payments• 2020 - Individual Estimates for first & second quarter (see detail below)• 2020 - C-Corp, S-Corp, and Exempt Org Estimates for payments due between 3/15/20 and 4/15/20 (see detail below)• 2020 LLC taxes and fees• 2020 Non-wage withholding payments <p>FTB is extending the relief to all California taxpayers. Taxpayers do not need to claim any special treatment or call FTB to qualify for this relief. Taxes administered by the FTB include the individual income tax, the corporate income tax, the annual LLC tax, and withholding.</p> <p>NOTE - The FTB's FAQs provide that "the new extensions apply to any business entity with a California return or payment due between March 12 and July 15. This includes Corporations, S-Corps, LLCs, Partnerships, and other entity types with returns or payments due during this period."</p> <ul style="list-style-type: none">• Taxpayers should consider whether such guidance extends the relief to fiscal year taxpayers with due dates between these dates. <p>Scheduled payments (updated 4/09/20) A taxpayer that already e-filed a its 2019 business or a personal income tax return and scheduled automatic payments on the standard due dates that wants to postpone its 1st and 2nd quarter payments to the new July 15 deadline must cancel its payments and reschedule its payments per the directions provided on the FAQ page provided in the Links column.</p> <p>2019 estimated tax (updated 4/09/20) The postponement of the original due date did not change the 2019 estimated tax requirements or estimated tax penalty for a calendar year filer because the due dates fell prior to March 12, 2020. Relief from the penalty may be available under the normal rules.</p>	Automatic	July 15, 2020	<p>News Release (3/18/20)</p> <p>FTB - 2020 Personal Income Tax Estimates Due Dates</p> <p>FTB - 2020 Corporate Income Tax Estimates Due Date</p> <p>FTB COVID-19 frequently asked questions (Updated 6/11/20)</p> <p>COVID-19 Extensions to file and pay Online Chart (Updated 4/16/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
California (cont.)	Various See "Relief"	4/20/20	<p>Estimated payments 2020 individual estimates are due as follows (See FTB links for additional details including the % due per quarter):</p> <ul style="list-style-type: none"> • 1st & 2nd Quarter - extended to 7/15/20 • 3rd Quarter - N/A • 4th Quarter - 1/15/21 <p>2020 C Corp, S Corp, and Exempt Orgs Estimated tax (Updated 4/07/20)</p> <ul style="list-style-type: none"> • 1st Quarter - If your estimated tax payment is due on or between 3/12/20 and 7/15/20, the new due date is July 15, 2020 • 2nd Quarter - The second quarter due date is July 15, 2020 <p>NOTE - Taxpayers can combine the first and second quarterly estimated tax into one payment which is due on July 15, 2020. See FAQs (in Link column) for details. (New 4/20/20)</p> <p>An FTB chart provides due dates for various filings (listed in the Link column). Included among the guidance is that, for corporate income tax, the new original due date is July 15, 2020, and the extended due date is November 16, 2020.</p> <p>NOTE - The FTB's FAQs provide that "the new extensions apply to any business entity with a California return or payment due between March 12 and July 15. This includes Corporations, S-Corps, LLCs, Partnerships, and other entity types with returns or payments due during this period."</p> <ul style="list-style-type: none"> • Taxpayers should consider whether such guidance extends the relief to fiscal year taxpayers with due dates between these dates 	Automatic	July 15, 2020	<p>News Release (3/18/20)</p> <p>FTB - 2020 Personal Income Tax Estimates Due Dates</p> <p>FTB - 2020 Corporate Income Tax Estimates Due Date</p> <p>FTB COVID-19 frequently asked questions (Updated 6/11/20)</p> <p>COVID-19 Extensions to file and pay Online Chart (Updated 4/16/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
California (cont.)	Income tax	4/20/20	1031 like-kind exchange For California tax purposes, if a taxpayer's 1031 like-kind exchange identification period or exchange period is due to expire on or after April 1, 2020, and before July 15, 2020, taxpayer's identification period and exchange period is extended until July 15, 2020.	Automatic	July 15, 2020	FTB Frequently asked questions (4/16/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
California (cont.)	Property tax	4/02/20	<p>The California Association of County Treasurers and Tax Collectors (CACTTC) provided the guidance for the April 10 Property Tax Collection Deadline:</p> <p>“While we cannot change the April 10 deadline for the Second Installment of Property Taxes, we can waive penalties, costs or other charges resulting from tax delinquency due to reasonable cause and circumstances related to this crisis.</p> <p>Tax Collectors have the authority to handle specific scenarios where a taxpayer cannot physically pay their taxes on April 10 due to quarantine, illness or closure of the Tax Collector’s office as a result of COVID-19. In such cases, the Tax Collector will waive interest or penalties that would otherwise be imposed or collected with respect to a delinquent second installment of property taxes levied for the 2019-2020 fiscal year on residential real property.”</p> <p>Online requests can be made to specific counties according to the list provided in the COVID-19 Statement.</p> <p>The Board of Equalization (BOE) FAQs (listed in the Link column) confirms that the BOE cannot extend the April 10, 2020, property tax payment deadline.</p> <ul style="list-style-type: none">• Local tax collectors should be contacted. The FAQs provides answers to other questions, and provides a link to all 58 county tax collections’ offices .	Request	N/A	<p>COVID-19 Statement</p> <p>California State Association of Counties (4/4/20)</p> <p>BOE Tax Program FAQs (3/20/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
California (cont.)	Unclaimed Property	5/03/20	<p>Relief from Reporting and Remittance Requirements</p> <p><i>California unclaimed property remit report and remittance due date extended</i></p> <p>Due to the COVID-19 pandemic Controller Yee has postponed the final unclaimed property Remit Report and remittance due date, as authorized under Code of Civil Procedure section 1532.</p> <p>This extension results in the following:</p> <p>The June 1 - 15 period for holders to submit their reports and remittances for properties reported on 2019 Notice Reports is extended from June 1, 2020, to August 15, 2020.</p> <p>Holders or agents of holders who are able to submit their Remit Reports and remittances during the original reporting period are encouraged to do so. The Unclaimed Property Division continues to process unclaimed property reports and claims. If you have any questions, contact the Outreach and Compliance Unit at updholderoutreach@sco.ca.gov.</p>	Automatic	August 15, 2020	<p>Notice to Holders April 2020 (4/29/20)</p> <p>Notice To Holders Of Unclaimed Property Website</p>
	Unclaimed Property	5/03/20	<p><i>Life Insurance Corporation Notice Reports</i></p> <p>The final filing date for life insurance corporations to submit their Holder Notice Reports is postponed from April 30, 2020 to June 30, 2020.</p> <p><i>Life Insurance Corporation Remit Reports and Remittances</i></p> <p>The 2020 Holder Remit Reports and Remittances for life insurance corporations will be due February 1 – 15, 2021. Holders or agents of holders who have the ability to submit their Notice Reports by the original April 30, 2020 due date may proceed. The Unclaimed Property Division continues to process unclaimed property reports and claims. If you have any questions, contact the Outreach and Compliance Unit at updholderoutreach@sco.ca.gov.</p>	Automatic	See Relief	<p>Notice To Holders Of Unclaimed Property Website</p> <p>Notice to Holders Unclaimed Property Reporting Dates Postponed for Life Insurance Holders April 2020</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
California (cont.)	Property Tax	5/10/20	<p>Property Tax Executive order N-61-20 suspends until May 6, 2021, penalties, interest, and costs imposed on taxpayers who can demonstrate that they failed to make payments on property taxes because they were affected by COVID-19, if the amounts were not delinquent prior to March 6, 2020, and claims for relief were timely filed.</p> <p>The following conditions must be satisfied to qualify for the relief:</p> <ul style="list-style-type: none">• The property for which taxes were not paid is either:<ul style="list-style-type: none">• residential real property occupied by the taxpayer, or• real property owned and operated by a taxpayer that qualifies as a small business• The taxes owed on the property in question were not delinquent prior to March 4, 2020;• The taxpayer timely files a claim for relief in a form and manner prescribed by the tax collector; and• The taxpayer demonstrates to the satisfaction of the tax collector that the taxpayer has suffered economic hardship, or was otherwise unable to tender payment of taxes in a timely fashion, due to the COVID-19 pandemic, or any local, state, or federal government response to COVID-19.	See Relief	See Relief	<p>Executive Order N-61-20 (5/06/20)</p> <p>SBE Notice (5/7/20)</p>
			<p>Business Personal Property Tax Statement Generally, CRTS Sec. 441 requires the filing of a Business Property Statement by May 7, 2020. CRTS Sec. 463 imposes a penalty for failing to file the Statement. Executive Order N-61-20 and the Notice extend the deadline to June 1, 2020.</p>			

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Colorado	Various See “Relief”	4/27/20	<p>Governor Polis extended the income tax payment deadline for all Colorado taxpayers by 90 days until July 15, 2020. Interest from the due date of the payment until July 15, 2020 is waived. All income tax returns that were required to be filed by April 15, 2020 are granted an automatic six-month extension, and are due on or before October 15, 2020. This extension is granted to “all individuals and businesses who pay income tax in Colorado.”</p> <p>The Governor also directed the Colorado Department of Revenue to coordinate with local governments that choose to extend tax payment deadlines for property tax, and sales and use tax.</p> <p>The Department issued a <i>Due Date Schedule</i> (listed in the Link column) that lists the due date (whether extended or unchanged) for various tax filings and/or payments for individuals, partnerships, C-corporations, S-corporations, Trusts & estates, various excise tax filings, real estate, withholding, sales/use, etc.</p> <p>Guidance includes severance tax and IFTA filings. (New 4/14/20)</p> <p>Relief applicable to payments due between April 15 and July 15 (New 4/27/20) Executive Order 2020-40 directs the Department to issue emergency rules giving “all Colorado taxpayers the option to make income tax payments for tax years ending in 2019 or 2020 that would normally be due between April 15, 2020 and July 15, 2020, by July 15, 2020. I direct DOR to grant this extension to all individuals and businesses who pay income tax in Colorado. This payment extension applies to any qualifying income tax payment, regardless of the amount.”</p>	Automatic	July 15, 2020	<p>Department COVID-19 Updates (3/23/20)</p> <p>Executive Order # D 2020-010</p> <p>Executive Order #D 2020-40 (4/18/20)</p> <p>Executive Order #D 2020-69 (5/17/20) (extended by Order 2020-105 (6/15/20))</p> <p>Department Return Due Date Schedule (Updated 4/24/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Colorado (cont.)	Sales tax	4/14/20	<p>Governor Polis signed Executive Order D 2020 023 on April 5, extending the April 20, 2020 filing and remittance deadline for State and State-administered local sales taxes to May 20, 2020 and directing the Department of Revenue to waive penalties and interest that would otherwise accrue during this period.</p> <p>According to Rule 39-26-105.5, the extension applies to the state sales tax; sales taxes imposed by any city, town, or county; sales taxes imposed by the Regional Transportation District; sales taxes imposed by the Scientific and Cultural Facilities District; sales taxes imposed by any regional transportation authority; sales taxes imposed by any multi-jurisdictional housing authority; sales taxes imposed by any metropolitan district; sales taxes imposed by any health services district; and sales taxes imposed by any local improvement district.</p> <p>The Sales Tax Deadline Extension provided by the State of Colorado applies only to state-collected jurisdictions. The Colorado Department of Revenue does not provide any information about self-collected Home-rule jurisdictions. Please contact your self-collected Home-rule jurisdictions directly for information on any programs or extensions they are putting in place. Contact information for all Home-rule self-collecting jurisdictions is located in form DR 1002.</p> <p>However, a retailer that does not file the return and remit full payment on or before April 20, 2020 will not be permitted to retain the vendor fee described in C.R.S. § 39-26- 105(1)(c) and (d) and the vendor fees described in the statutes, ordinances, and resolutions that apply to the State-administered sales taxes. (Note - The vendor fee is a percentage of the sales tax collected that a retailer is allowed to retain in order to cover the expenses incurred by collecting and remitting state sales tax)</p> <p>According to the state's Return Due Date Schedule, the filing and remittance deadline for sales tax on aviation fuel is also extended until May 20, 2020.</p>	Automatic	May 20, 2020	<p>Executive Order D 2020 023 (4/5/20) (as extended by Order 2020 057, 5/04/20)</p> <p>Return Due Date Schedule (updated 5/07/20)</p> <p>Rule 39-26-105-5. Special Extension of Time for Filing Returns and Paying Taxes Due April 20, 2020 (4/14/20)</p> <p>Sales Tax Deadline Extension Frequently Asked Questions</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Colorado (cont.)	Income tax	4/05/20	<p>The Emergency Rules provide more details regarding the relief on the previous slide.</p> <p>Extension of prior extended returns Impacted taxpayers: individuals, C corporations, S corporations, fiduciaries, and partnerships filing income tax returns under Colo. Stat. Sec. 39-22-601. Original returns due on or after April 15, 2020, but prior to July 15, 2020, by reason of a prior extension is further extended to July 15, 2020. No penalty shall be imposed for such return if it is filed on or before July 15, 2020.</p> <p>Relief applicable to returns due between April 15 and July 15 (New 4/27/20) Note that Executive Order 2020-40 allows all Colorado taxpayers the option to make income tax payments for tax years ending in 2019 or 2020 that would normally be due between April 15, 2020 and July 15, 2020, by July 15, 2020.</p> <p>Due Dates (Updated 4/27/20) The following tax payments are due July 15, 2020. No penalties or interest shall accrue between April 15, and July 15, 2020 for such payments.</p> <ul style="list-style-type: none">• Payment of estimated taxes required by Sec. 39-22-605 (individuals) and 39-22-606 (corporations) to be made on or after April 14, 2020, but prior to June 16, 2020 (applicable to Q1 and Q2 estimates),.• Payments relating to payments that would otherwise be due on or after April 15, 2020, but prior to July 15, 2020 relating to:<ul style="list-style-type: none">○ individuals, trusts, and estates income tax; and○ individual, trusts, and estates alternative minimum tax.○ C corporations○ S corporations○ trust and estate fiduciaries○ partnerships <p>For interest and penalties, the “original due date” of such 2019 calendar year returns shall be July 15, 2020.</p> <p>This relief is not applicable to income tax withholding; any payment remitted for additional tax reported on an amended return; or payments made per any notice of deficiency, final determination, demand for payment, installment agreement, closing agreement, or any other agreement or requirement to pay.</p>	Automatic	July 15, 2020	<p>Individual income tax Deadline extension frequently asked questions (4/17/20)</p> <p>Emergency Order #D 2020-40 (4/18/20)</p> <p>Executive Order #D 2020-69 (5/17/20)</p> <p>Department Emergency Rules (4/20/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Colorado (cont.)	Property tax	4/07/20	<p>The Order temporarily suspends the calendar year 2020 deadlines in the following statutes related to certain taxable property statements and schedules. The Order directs the promulgation of rules to extend the filing deadlines listed in the following statutes from April 15, 2020 to June 15:</p> <ul style="list-style-type: none">• Business personal property, C.R.S. §§ 39-5-108 and 39-5-116(1);• Taxable natural resource property (mining), C.R.S. §§ 39-5-115(1), 39-5-116(1), 39-6-106(1), and 39-6-113(3); and• Taxable oil and gas property, C.R.S. § 39-7-101(1), (2); 39-5-113.3(1), and 39-5-116(1). <p>The Order temporarily suspend the calendar year 2020 deadlines in the following statutes related to the property valuation schedule for certain taxable property to accommodate the extension of the filing deadlines. The Order also directs the State Board of Equalization to promulgate and issue emergency rules to extend these deadlines as may be necessary to accommodate the extension of the filing deadlines:</p> <ul style="list-style-type: none">• Notices of valuation to property owners• Protest period for property valuations• Notices of determination;• Extended appeal calendar• Appeals to County Boards of Equalization• Preliminary certification of values• Reports of assessor• Abstracts of assessment• Abstract recommendations	Automatic	June 15, 2020	<u>Governor Executive Order D 2020-22 (4/2/20)</u> (extended by <u>Order D2020-055 (5/1/20)</u> , <u>Order D 2020-089 (5/30/20)</u> , and <u>Order D 2020-121 (6/29/20)</u>)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Colorado (cont.)	Severance tax	4/14/20	<p>One-Month Extension for Filing and Remitting State Severance Tax The Executive Order (in Link column) temporarily suspends the following deadlines related to State severance tax, and directs DOR to extend the same deadlines for one month:</p> <ul style="list-style-type: none">• Temporary suspension of the requirements in C.R.S. §§ 39-29-112(1) and (2) that State severance tax returns and declarations and payments of estimated tax shall be filed and paid with DOR on or before the fifteenth day of the fourth month following the end of the taxable year.• Temporary suspension of the requirements in C.R.S. § 39-29-104(2) that quarterly declaration forms reporting the severance tax of all molybdenum ore in the State shall be filed with DOR and the tax owed shall be paid to DOR on or before the fifteenth day following the end of each quarter.	Automatic	30 days	<p>Executive Order D2020 033 (as extended by Order 2020 059 (5/08/20))</p> <p>Emergency Rules (4/09/20)</p>
			<p>Applicable only to amounts due on April 15, 2020 The Order directs the Executive Director of DOR to promulgate and issue emergency rules extending the filing and payment deadlines for the State severance taxes that are currently set for April 15, 2020, pursuant to C.R.S. §§39-29-112(1) and (2) and 39-29-104(2), by one month. This is a one-time extension of the April 15, 2020, filing and remittance deadline for the State severance taxes</p>			
			<p>Emergency Rules (New 4/14/20) On April 9, 2020, the Department adopted temporary emergency rules 39-29-104-2 and 39-29-112-2 to amend the due date for certain severance tax payments to provide relief to persons affected by the COVID-19 Disaster Emergency. The rules also implement a further extension of certain severance tax return filing deadlines.</p>			

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Connecticut	Various See "Relief"	4/20/20	<p>The Department is extending the filing and payment tax deadlines of certain returns until July 15, 2020.</p> <p>The Department's Release (in Links column) includes a chart with various extension due dates, for the following tax returns and forms:</p> <ul style="list-style-type: none"> ● Corporation Tax <ul style="list-style-type: none"> ○ Return & Payment, Form CT-1120, CT-1120CU (for returns due between March 15, 2020, and July 15, 2020) ○ Estimated Payment, Form CT-1120ES (for any estimated payments due between March 15, 2020, and July 15, 2020) ● Pass-through Entity Tax <ul style="list-style-type: none"> ○ Return & Payment, Form CT-1065/1120SI (for returns due between March 15, 2020, and July 15, 2020) ○ Estimated Payments, Form CT-1065/1120SI ES (for any estimated payments due between March 15, 2020, and July 15, 2020) ● Individual Income Tax <ul style="list-style-type: none"> ○ Return & Payment, Form CT-1040, CT-1040-NR/PY ○ Estimates, Form CT-1040ES (for 1st and 2nd quarter payments) ● Trust & Estate Tax <ul style="list-style-type: none"> ○ Return & Payments, Form CT-1041 (for returns due between April 1, 2020, and July 15, 2020) ○ Estimates, Form CT-1041ES (for any estimated payments due between April 1, 2020, and July 15, 2020) ● Estate Tax <ul style="list-style-type: none"> ○ Return & Payment, Form CT-706/709 (for returns due between April 1, 2020, and July 15, 2020) ● Gift Tax <ul style="list-style-type: none"> ○ Return & Payment, Form CT-706/709 (for returns due between April 1, 2020, and July 15, 2020) ● Unrelated Business Income Tax <ul style="list-style-type: none"> ○ Return & Payment, Form CT-990T (for returns due between March 15, 2020, and July 15, 2020) ○ Estimated Payments, Form CT-990T ES (for returns due between March 15, 2020, and July 15, 2020) 	Automatic	July 15, 2020	<p><u>Department Release, DRS Extends Filing, Payment Deadlines (4/14/20)</u></p> <p><u>DRS COVID-19 Response - FAQ (3/25/20)</u> (Updated 4/14/20)</p> <p><u>Governor COVID-19 FAQ (4/6/20)</u></p>

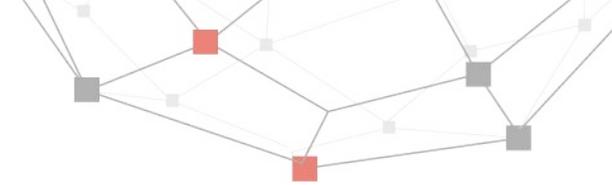
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Connecticut (cont.)	Plastic bag tax	5/17/20	<p>Temporary Suspension of Tax on Single-Use Checkout Bags. The tax on single-use plastic checkout bags is temporarily suspended through June 30, 2020, unless earlier modified, extended, or terminated by the governor. The Commissioner of Revenue Services shall issue any implementing order he deems necessary, and any guidance for businesses on accounting or other necessary measures during this temporary suspension.</p>	Automatic	June 30, 2020	<p>Executive Order 7N (3/26/20)</p> <p>Executive Order 7NN (5/13/20)</p>
	Sales Tax and Room Occupancy Tax	4/02/20	<p>Small business relief The Department is granting an automatic extension of filing and payment deadlines for Sales Tax and Room Occupancy Tax to certain taxpayers.</p> <p>Qualifying taxpayers</p> <ul style="list-style-type: none"> • Taxpayers that have \$150,000 or less in annual Sales Tax liability qualify for an automatic extension of time to file and pay. • Taxpayers that have \$150,000 or less in annual Room Occupancy Tax also qualify for this relief. • A taxpayer that collects both Sales Tax and Room Occupancy Tax must evaluate each tax separately to determine eligibility for relief. • Taxpayers are required to utilize a calendar year look back period of January 1, 2019, through December 31, 2019. Any taxpayer that reported \$150,000 or less in tax during that period qualifies for the relief. <p>Returns covered and extensions For monthly Sales Tax and Room Occupancy Tax filers: returns and payments due March 31, 2020, and April 30, 2020, are extended to June 1, 2020.</p> <p>For quarterly Sales Tax and Room Occupancy Tax filers: returns and payments due April 30, 2020, are extended to June 1, 2020.</p>	Automatic	June 1, 2020	<p>Department Notice (3/30/20)</p> <p>Department Notice (5/28/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Connecticut (cont.)	Gift tax	4/07/20	<p>The filing and payment deadline for gift tax returns reporting gifts made during taxable year 2019 is automatically extended from April 15, 2020, to July 15, 2020.</p> <p>Gifts made during taxable year 2019 are reported on Form CT-706/709.</p> <p>This extension does not apply to estate tax.</p>	Automatic	July 15, 2020	Department COVID-19 FAQs (4/2/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Connecticut (cont.)	Unemployment	4/20/20	<p>No Increased Experience Rating Based on COVID-19 Unemployment Claims.</p> <p>Section 31-225a(c)(1) of the Connecticut General Statutes is modified to additionally provide "No base period contributing employer's account shall be charged with respect to benefits paid to a claimant due to partial or total unemployment that the Commissioner of Labor or his designee determines are attributable to COVID-19, including but not limited to benefits paid to a claimant who, through no fault of his or her own, becomes either partially or fully unemployed during the public health and civil preparedness emergency declared on March 10, 2020, and any period of extension or renewal."</p> <p>The Commissioner of Labor may issue any implementing orders that he deems necessary to effectuate this order.</p>	Automatic	See "Relief"	<u>Governor Executive Order No. 7W (4/09/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Delaware	Various See "Relief"	4/14/20	<p>Corporate income tax. All Delaware corporate income tax returns (forms 1100) are now due on July 15, 2020 consistent with the corresponding federal return due date. By operation of law, all Delaware corporate income tax returns (forms 1100) are now due on July 15, 2020 consistent with the corresponding federal return due date.</p> <p>Corporate tentative returns (i.e. estimates) that would be due on April 15, 2020 pursuant to 30 Del. C. § 1904(a) will now be due on July 15, 2020.</p> <p>Personal income tax. Personal income tax returns that would be due on April 30, 2020 will now be due on July 15, 2020.</p> <p>Estimated personal income tax payments that are due on April 30, 2020 are extended to July 15, 2020. Please note that the second quarter payments remain due on June 15, 2020. This extension applies to both filing and payment.</p> <p>Fiduciary income tax returns that are due on April 30, 2020 will now be due on July 15, 2020.</p> <p>Any extension forms that would otherwise be submitted on paper may be submitted electronically to DOR at DOR_PublicService@delaware.gov. Please note an extension only extends the due date for filing, not for payment. The payment deadline will be July 15, 2020 and penalties and interest on underpayments will be calculated from that date, even if a taxpayer requests an additional extension of time to file.</p> <p>The State is not extending the deadlines for filing returns and payments for other State taxes and fees. See the list of returns (in Link column). (New 4/14)</p>	Automatic	July 15, 2020	<p>Memorandum 2020-1</p> <p>FAQ - Personal Income Tax Filing TY19 (4/17/20)</p> <p>Delaware, State continues to process taxes and fees (4/09/20)</p>

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StateB	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
District of Columbia	Various	4/09/20	<p>The deadline for taxpayers to file and pay the following 2019 returns are extended to July 15, 2020</p> <ul style="list-style-type: none"> • Individual and fiduciary income tax returns (D-40, D-41, and D-40B), • Partnership tax returns (D-65), and • Franchise tax returns (D-20 Corporation Franchise Tax and D-30 Unincorporated Business Franchise Tax) <p>As such taxpayers will have an additional 90 days to file and pay from the original deadline of April 15, 2020.</p> <p>Additional extension (Updated 4/9/20) Taxpayers may continue to request an extension to file their income, partnership and franchise tax returns to October 15, 2020. All such extension requests must be made by filing the applicable extension form with OTR by July 15, 2020 and making all required payments for tax year 2019 by July 15, 2020.</p>	Automatic	July 15, 2020	<p>OTR Notice (3/23/20)</p> <p>OTR Tax Notice 2020-03 (4/09/20)</p>
	See "Relief"					
	Income tax	3/29/20	<p>Estimated Payments</p> <p>The due date is not extended for the Tax Year 2020 individual and business taxpayer (Forms D-40ES, D-41ES, D-20ES, and D-30ES) for estimated payments . The first quarter payments are due April 15, 2020, and the second quarter payments are due June 15, 2020.</p>	N/A	N/A	DC Notice (3/26/20)

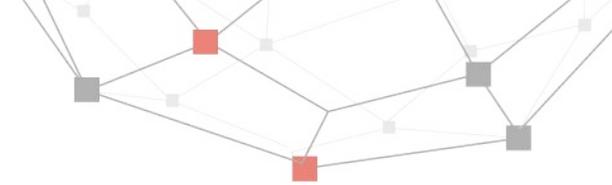
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
District of Columbia (cont.)	Sales tax	6/21/20	<p>Affected taxpayers: All vendors who are required to file sales and use tax returns on either a monthly or a quarterly basis are eligible for this relief.</p> <p>Relief: Automatic waiver of interest and penalties that would ordinarily be assessed for failure to timely pay sales and use tax due for periods ending on February 29, 2020 and March 31, 2020 as follows:</p> <ul style="list-style-type: none">• Monthly Filers. Eligible vendors who are required to file sales tax returns on a monthly basis must file an FR-800M as usual through MyTax.DC.gov on or before March 20, 2020 for the period ending February 29, 2020 and on or before April 20, 2020 for the period ending March 31, 2020.• Quarterly Filers. Eligible vendors who are required to file sales tax returns on a quarterly basis must file an FR-800Q as usual through MyTax.DC.gov on or before April 20, 2020 for the period ending March 31, 2020.• All eligible vendors must pay in full all sales and use taxes due for periods ending on February 29, 2020 and March 31, 2020 on or before July 20, 2020. Failure to pay in full by July 20, 2020 will result in interest and penalties accruing from your original payment due dates. <p>Exception: Relief does not apply to hotels and motels permitted to defer real property taxes. Any hotel or motel vendor registered with OTR with the NAICS code 72111, 721110, 72112 or 721120 is ineligible for this relief. See Tax Notice 2020-01 for more details on the hotel and motel property tax deferral.</p> <p>Note (New 6/21/20) - The emergency legislation on which the Tax Notice was based expired. New emergency legislation, B23-0759, enacted on June 8, 2020, provides the same extension language.</p>	File form FR-800M or FR-800Q	July 20, 2020	OTR Tax Notice 2020-02 (3/20/20) B23-0759 (enacted 6/8/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
District of Columbia (cont.)	See Relief	5/17/20	No nexus resulting from COVID-19 telecommuters - Corporation or Unincorporated business franchise tax On April 10, 2020, the Office of Tax and Revenue announced that it will not seek to impose corporation franchise tax or unincorporated business franchise tax nexus solely on the basis of employees or property used to allow employees to work from home (e.g., computers, computer equipment, or similar property) temporarily located in the District during the period of the declared public emergency and public health emergency, including any further extensions by the Mayor.	Automatic	See Relief	OTR Tax Notice 2020-05 (4/10/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Florida	Various See "Relief"	4/14/20	<p>The Department of Revenue will waive the imposition of penalty and accrual of interest for those taxpayers Adversely Affected who collected any of the Applicable Taxes listed below, but were unable to meet the following due date,</p> <ul style="list-style-type: none">• For February 2020 taxes (due 3/20/20) which are reported and remitted by March 31, 2020 or• For March 2020 taxes (due 4/20/20) are reported and remitted by April 30, 2020:• For quarterly payments due in March are reported and remitted by April 30, 2020 (New 4/14/20) <p>Applicable Taxes:</p> <ul style="list-style-type: none">• Sales and use tax (includes discretionary sales surtax),• Tourist development tax (for counties administered by the Department),• New tire fees,• Prepaid wireless E-911 fee,• Rental car surcharge, Lead acid battery fees, dry-cleaning gross receipts,(solid waste and surcharge return) <p>Adversely Affected is defined as:</p> <ol style="list-style-type: none">1. The business closed in March 2020 in compliance with a state or local government order issued in response to the COVID-19 outbreak and following the closure had no taxable transactions for the taxes listed above; or2. The business experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or3. The business was established after March 2019; or4. The business is registered with the Department to file quarterly. <p>Questions can be emailed to the Dept. at COVID19TAXHELP@floridarevenue.com, or by telephone at (850) 488-6800.</p>	Automatic	March 31, 2020 April 30, 2020	<p>Order of Emergency Waiver/Deviation #20-52-DOR-002 (3/26/20)</p> <p>COVID-19 Frequently asked question (4/9/20)</p> <p>Taxpayer Information Regarding COVID-19 (4/14/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Florida (cont.)	Property tax	3/26/20	<p>The Florida Governor issued an Executive Order stating:</p> <p>PROPERTY TAX PAYMENT DATE [Sec 197.133, F.S.] The date for citizens and businesses to pay property taxes in all Florida Counties is extended from March 31 to April 15, 2020. All tax collectors shall consider taxes to be timely paid if received by electronic payment or postmarked by April 15, 2020.</p> <p>CENTRAL ASSESSMENT TAX RETURN FILING DATE (Sec 193.062(3), F .S.1 The Department extends the due date for property tax returns filed by a railroad, railroad terminal, private car and freight line and equipment company property from April 1 to April 15, 2020. Returns received by the Department electronically or postmarked by April 15, 2020 will be considered filed timely.</p>	Automatic	April 15, 2020	<u>Order of Emergency Waiver/Deviation #20-52-DOR-01 (3/26/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Florida (cont.)	Stamp tax	4/12/20	<p>Florida's documentary stamp tax is levied on deeds; bonds; notes and other written obligations to pay money; and mortgages, liens, and other evidences of indebtedness.</p> <p>The CARES Act created a program providing loans to small businesses.</p> <p>The Order provides that requiring payment of documentary stamp taxes on these loans under Florida law will discourage small businesses in Florida from applying for such loans.</p> <p>Accordingly, the governor suspends the assessment and collection of the stamp tax on all notes and other written obligations made pursuant to the CARES Act. The suspension remains in effect until the expiration of Executive Order 20-52 (the governor's state of emergency declaration, set to expire 60 days from March 9), including extensions.</p>	Automatic	See "Relief"	<p><u>Governor Executive Order 20-95 (4/6/20)</u></p> <p><u>Governor Executive Order 20-52 (3/9/20)</u></p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Florida (cont.)	Income tax	5/03/20	<p>Entities with Year Ending December 31, 2019</p> <ul style="list-style-type: none">● Florida corporate income/franchise tax <u>returns and payments</u><ul style="list-style-type: none">○ The May 1, 2020, due date for Florida corporate income/franchise tax returns is extended until August 3, 2020.○ The May 1, 2020, due date for Florida corporate income/franchise tax payments is extended until June 1, 2020.● Florida corporate income/franchise tax <u>extensions</u><ul style="list-style-type: none">○ The deadline to submit a request for extension of time to file the return and to make any tentative payment is extended until June 1, 2020.○ If a taxpayer files a request for an extension of time to file the return on or before June 1, 2020, the request may be granted until the extended due date of November 2, 2020. <p>Entities with fiscal year ending January 31, 2020</p> <ul style="list-style-type: none">● The filing due date is extended from June 1 to August 3, 2020, and payments are due June 1, 2020.● The deadline to submit a request for extension is due June 1, and request may be granted under December 1, 2020. <p>Entities with fiscal year ending February 29, 2020</p> <ul style="list-style-type: none">● The filing due date is extended from July 1 to August 3, 2020, and payments are due July 1, 2020.● The deadline to submit a request for extension is due July 1, and request may be granted under January 1, 2021. <p>Payments submitted to the Department should be based on the corporation's best estimate of the amount of tax that would be due with the return.</p>	Automatic	See Relief	<p><u>Department of Revenue Order 20-52-DOR-003 (4/27/20)</u></p> <p><u>Taxpayer Information Regarding COVID-19 (4/27/20)</u></p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Georgia	Income tax	4/20/20	<p>Georgia is automatically extending the 2019 income tax filing and payment deadline to July 15, 2020, without penalties or interest.</p> <p>The extension also includes state estimated income tax payments due on April 15, 2020, for the taxpayer's 2020 taxable year.</p> <p>Estimated Payments - (New 4/20/20) The July 15, 2020, due date also applies to estimated payments due on June 15, 2020, and any other estimated income tax payment due after April 15, 2020, and before July 15, 2020</p> <p>Note - no extension is provided for the filing, payment, or deposit of any other type of state tax (including employee withholding and sales tax) or for the filing of any state information returns.</p>	Automatic	July 15, 2020	<p>News Release, Dept. of Rev. (03/25/20)</p> <p>Georgia Extends Additional Tax Deadlines (4/16/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Georgia (cont.)	Various See "Relief"	4/12/20	<p>The Department's FAQ page (in the Link column) provides guidance regarding coronavirus relief, including:</p> <p>Fiscal year filers If a state income tax return for a fiscal year ending during 2019 is due on April 15, 2020, the due date is postponed to July 15, 2020. This would apply regardless of whether that is the original due date or the due date on extension.</p> <p>Additional extension An additional extension must be requested by July 15, 2020. If a federal extension is filed, Georgia will accept it and if one is not filed, Georgia Form IT-303 should be filed. If a taxpayer an extension by July 15, 2020, the tax return will be due on the normal extended due date (not 3 months after the normal extended due date). To avoid interest and penalties, by July 15, 2020 taxpayers should pay the tax estimated as due with the appropriate Georgia form (corporations and those filing a composite return use Form IT-560C, individuals and fiduciaries use Form IT-560).</p> <p>Withholding The relief does not apply to Georgia income tax withheld by businesses from their employees or to other amounts required to be withheld.</p>	See "Relief"	See "Relief"	<p><u>Department Coronavirus Tax Relief FAQs</u></p> <p><u>Department Coronavirus Tax Relief Information webpage</u></p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Georgia (cont.)	Property tax	3/26/20	<p>The Georgia Department of Revenue Local Government Services Division (LGS) provided guidance to County Tax Commissioners regarding best practices for certain April 1, 2020 property tax deadlines, in light of the novel coronavirus disease (COVID-19).</p> <p>AD Valorem Taxes: According to its bulletin, a governing authority can authorize the waiver of penalties and interest assessed for failure to comply with the laws governing the assessment and collection of ad valorem taxes (e.g., failure to file a return or failure to pay), when the failure was due to reasonable cause and not due to gross or willful neglect or disregard of the law.</p> <p>The LGS stated this authority can be applied to the following April 1 deadlines:</p> <ul style="list-style-type: none">• Deadline to file returns of tangible personal property of business enterprises; boats; and airplanes.• Deadline to pay ad valorem taxes on mobile homes. <p>If the governing authority wishes to waive penalties and interest for the foregoing, it should do so by resolution.</p> <p>Freeport Exemption Applications Taxpayers must file freeport exemption applications by April 1 to be eligible to receive the full exemption. Applications filed after April 1 can receive a partial exemption up to June 1. Counties are encouraged to try to get the word out to taxpayers that:</p> <ul style="list-style-type: none">• The Application for Freeport Exemption Inventory is available online• Counties are allowing flexibility in the mode of submission (mail, email, or physical drop box*), and• Counties should accept the postal date on a mailed document as the received date. <p>If counties have internal regulations which are in conflict with the above, counties are encouraged to temporarily grant waivers for any such conflicting internal regulations.</p>	Contact the LGS at: (404) 724-7000	N/A	LGS COVID-19 Bulletin
				File by April 1, 2020	N/A	

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Georgia (cont.)	See Relief	5/17/20	<p>Nexus and withholding for temporary employee presence due to COVID-19</p> <p>In response to the remote work requirements associated with COVID-19 pandemic, the Department stated in its FAQ that it will not use someone's relocation, that is the direct result of temporary remote work requirements arising from and during the COVID-19 pandemic, as the basis for establishing Georgia nexus or for exceeding the protections provided by P.L. 86-272 for the employer of the temporarily relocated employee.</p> <p>Also, if the employee is temporarily working in Georgia, wages earned during this time period would not be considered Georgia income and therefore the company is not required to withhold Georgia income tax.</p> <p>The temporary protections provided will extend for periods of time where:</p> <ul style="list-style-type: none">• There is an official work from home order issued by an applicable federal, state or local government unit, or• Pursuant to the order of a physician in relation to the COVID-19 outbreak or due to an actual diagnosis of COVID-19, the employee is working at home. Additionally, the subsequent 14 days are included in the time period to allow for a return to normal work locations. <p>If the person remains in Georgia after the temporary remote work requirement has ended, the normal rules for determining nexus, the employee's wages, and the employer's income tax withholding obligation will apply.</p> <p>A company may not assert that solely having a temporarily relocated employee in Georgia, under the circumstances described above, creates nexus for the company or exceeds the protections of P.L. 86-272 for the company.</p> <p>Wages paid to a nonresident employee that normally works in Georgia but that is temporarily working in another state, under the circumstances described above, would be considered Georgia wages and the employer should continue to withhold Georgia income taxes.</p>	Automatic	See Relief	Coronavirus Tax Relief FAQs (5/01/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Hawaii	Income tax	4/05/20	<p>The due date for filing 2019 State income tax returns due from April 20, 2020 to June 20, 2020 is postponed to July 20, 2020.</p> <p>The due date for making 2019 State income tax payments due from April 20, 2020 to June 20, 2020 is postponed to July 20, 2020.</p> <p>Additional action is not needed by Income taxpayers to participate in this tax relief program.</p> <p>The relief provided in the Announcement applies solely to returns and payments for Tax Year 2019 due from April 20, 2020 to June 20, 2020</p> <p>Interest, penalties, and additions to tax for failure to file the returns or make the Hawaii income tax payments postponed by the Announcement will not accrue from April 20, 2020 to July 20, 2020, but they will begin to accrue on July 21, 2020, if not paid by July 20, 2020.</p> <p>It does <u>not</u> include estimated income tax payments for the 2020 taxable year.</p> <p>What This Means for Corporate Income Taxpayers Corporate income tax returns and payments for the 2019 taxable year that are due from April 20, 2020 to June 20, 2020 are now due July 20, 2020.</p> <p>What This Means for Individual Income Taxpayers Individual income tax returns and payments for the 2019 taxable year that are due from April 20, 2020 to June 20, 2020 are now due by July 20, 2020.</p> <p>The filing deadline for the 2019 taxable year for all Income Taxpayers is extended to July 20, 2020. Automatic extensions to file under section 235-98, Hawaii Revised Statutes (HRS), remain available. For purposes of automatic extensions for Affected Taxpayers, the postponed payment deadline of July 20, 2020 will be used.</p>	Automatic	July 20, 2020	<p><u>Department Notice (3/23/20)</u></p> <p><u>Tax Announcement 2020-01 (3/23/20)</u></p>

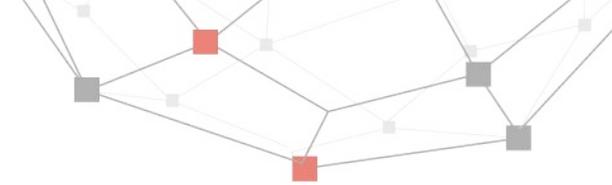
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Idaho	Various See "Relief"	4/07/20	<p>As of March 24, 2020, the State Tax Commission posted the following on its homepage:</p> <p>Income Tax - Governor Little has extended the 2019 Idaho income tax filing and payment deadlines from April 15, 2020, to June 15, 2020.</p> <p>The extension applies to all taxpayers – including individuals, businesses, and entities – regardless of the amount owed.</p> <p>Penalty and interest won't apply if taxpayers file their return and pay the income tax they owe by June 15.</p> <p>Estimated taxes (Updated 4/07/20) The income tax payment extension applies to estimated quarterly payments that are normally due April 15 to June 15.</p> <ul style="list-style-type: none">This includes fiscal-year tax filers. <p>Additional extension (Updated 4/07/20) A taxpayer can get an automatic extension to file it's Idaho return by October 15 if it pays enough of its total state tax by June 15. With an extension, it can then file its Idaho tax return when it has completed its federal return.</p> <p>Property Tax Relief Program - Governor Little also has extended the deadline to apply from April 15 to June 15. The programs include:</p> <ul style="list-style-type: none">Property Tax Reduction (circuit breaker)Property Tax Deferral100% Service-Connected Disabled Veterans Benefit	Automatic	June 15, 2020	<p>State Tax Commission website</p> <p>Coronavirus and Idaho Taxes: Frequently Asked Questions and Answers (4/02/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Idaho (cont.)	IFTA	4/12/20	Idaho-based interstate truckers with an IFTA license: If the applicable filer is required to file the 2020 first quarter International Fuel Tax Agreement (IFTA) return by April 30, 2020, the filer may report and pay by June 1, 2020. The filer will not owe interest to any jurisdiction or penalty if reported and paid by the extended due date.			ID Tax Commission News Release (4/09/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Illinois	Sales tax	3/21/20	<p>Relief: In an effort to assist eating and drinking establishments impacted by the COVID-19 outbreak, effective immediately, the Department is waiving any penalty and interest that would have been imposed on late Sales Tax payments from qualified taxpayers.</p> <p>Qualified taxpayers: Taxpayers who are eligible for relief from penalties and interest on late Sales Tax payments are those operating eating and drinking establishments that incurred a total Sales Tax liability of less than \$75,000 in calendar year 2019.</p> <p>Reporting periods: Qualified taxpayers will not be charged penalties or interest on late payments for Sales Tax liabilities reported on Form ST-1, Sales and Use Tax and E911 Surcharge Return, that are due for the February, March, and April 2020 reporting periods.</p> <p>Qualification: For most qualified taxpayers, IDOR will automatically waive penalties and interest. If you receive a notice from IDOR that imposes penalties and interest that you believe should have qualified for a waiver, you can respond to the notice to indicate that you believe you should have qualified for relief. IDOR will review the response and grant relief, if appropriate. Qualified taxpayers are required to file Form ST-1 for each reporting period by their original due dates, even if they are unable to make a payment. To qualify for relief, taxpayers must pay their liabilities due in March, April, and May 2020 starting on May 20, 2020 and continuing through August 20, 2020.</p>	Automatic	Returns due February through April 2020 Liabilities must state being paid in 4 equal installments on May 20, 2020	Informational Bulletin 2020-23

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Illinois (cont.)	Income Tax	4/02/20	<p>The filing deadline for Illinois income tax returns has been extended from April 15, 2020, to July 15, 2020.</p> <p>The 2019 income tax filing and payment deadlines for all taxpayers who file and pay their Illinois income taxes on April 15, 2020, are automatically extended until July 15, 2020.</p> <p>This relief applies to all individual returns, trusts, and corporations. This relief is automatic, taxpayers do not need to file any additional forms or call IDOR to qualify.</p> <p>Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. You will automatically avoid interest and penalties on the taxes paid by July 15, 2020.</p> <p>Estimated payments This does NOT impact the first and second installments of estimated payments for 2020 taxes that are due April 15 and June 15. Taxpayers are required to estimate their tax liability for the year and make four equal installments. Taxpayers will not be assessed a late estimated payment penalty if the amount of the installments equals 90% or more of the current year's liability or 100% of the previous year's liability.</p> <p>Estimated payment - Additional Option Since taxpayers may not know their prior year's tax liability if they do not file by the original due date, the Department is providing for an additional option upon which taxpayers can base their 2020 estimated tax payments. For 2020, estimated tax payments can be based upon either:</p> <ol style="list-style-type: none">1. 100 percent of their estimated liability for the year 2020,2. 100 percent of their actual liability for year 2019, or3. 100 percent of their actual liability for year 2018. <p>If taxpayers timely pay in four equal installments, the lesser of 90 percent of their liability for the year 2020 or 100 percent of their liability for the years 2019 or 2018, they can avoid estimated late payment penalties.</p>	Automatic	July 15, 2020	Information Bulletin 2020-24
				See "Relief"	See "Relief"	Information Bulletin 2020-26 (4/02/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Illinois (cont.)	Income Tax	4/07/20	<p>Cancel or reschedule a 2019 income tax return electronic payment</p> <p>A scheduled electronic payment for 2019 income taxes to be paid on or before April 15, 2020, will not automatically be rescheduled to July 15, 2020.</p> <p>If no action is taken, the payment will be made on the date chosen for payment.</p> <p>If the payment has not been processed, it may be cancelled or rescheduled before its scheduled date.</p> <p>See the Notice in the Link column for information on how to cancel and reschedule a payment.</p>	See "Relief"	See "Relief"	Department Notice (4/3/20)

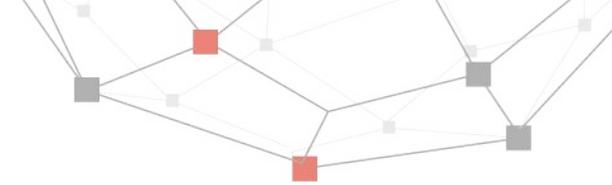
Select state and local tax relief relating to Coronavirus

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Illinois (cont.)	Franchise Tax	3/26/20	<p>The Secretary of State has submitted an emergency rule that extended filing deadlines of at least 30 days and waives penalties for late filings. The extension relates to materials required to be filed with the Secretary of state on or after March 17, 2020</p> <p>The emergency rule as submitted states:</p> <p>(a) All organizational documents, annual reports and other business entity materials required to be filed with the Secretary of State pursuant to Chapter 805 of the Illinois Compiled Statutes shall be filed with the Business Services Department, Howlett Building, Room 350, Springfield, IL 62756 or 69 West Washington, Suite 1240, Chicago, IL 60602.</p> <p>(b) Pursuant to the powers vested in him by Section 5(7) of the Secretary of State Act, the Secretary of State hereby extends for the duration of the disaster proclaimed by the Governor in Gubernatorial Proclamation number 2020-038 issued on March 9, 2020, and for a period of 30 days thereafter, the filing deadlines for materials required to be filed with the Secretary of State pursuant to Chapter 805 of the Illinois Compiled Statutes and which were due to be filed on or after March 17, 2020. This extension period may be rescinded by the Secretary of State through the adoption of an emergency rule. Any fees for late filings of materials shall be waived for materials subject to this rule.</p>	Automatic	30 days	Secretary of State FAQs

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Illinois (cont.)	Unclaimed property	4/12/20	<p>The Illinois State Treasurer’s Office, Unclaimed Property Division is granting a 30-day automatic extension to all annual reports due by April 30, 2020 for requests submitted via email to up_report@illinoistreasurer.gov.</p> <ul style="list-style-type: none">• Administrative rules require extension requests be received at least 15 business days before the due date. Thus, requests should be sent before the close of business on April 9, 2020.• Additionally, interest and late-filing penalties will be waived for up to 60 days after the end of the emergency declaration in Illinois	Upon request	See “Relief”	<u>Illinois State Treasurer (4/09/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Illinois (cont.)	Excise Tax	4/12/20	Liquor revenue excise tax deduction offered to a distiller or craft distiller converting production to alcohol used for hand sanitizer: <ul style="list-style-type: none">ILCC-licensed distillers or craft distillers converting their current alcohol production to alcohol used in hand sanitizer due to the COVID-19 pandemic must report this alcohol as a deduction on Schedule RL-115 to accompany their monthly Form RL-26 tax return.The deduction should be noted as "COVID-19 Alcohol" on the reporting schedule. With this notation, the distillery can claim a deduction on those gallons, effectively making those gallons tax exempt.This deduction is only allowed during a specified time period (as yet undetermined). If you have any questions, please email them to REV.ATP-MFR@illinois.gov.	See "Relief"	Unknown	COVID-19 (Coronavirus) Information for Illinois Taxpayers

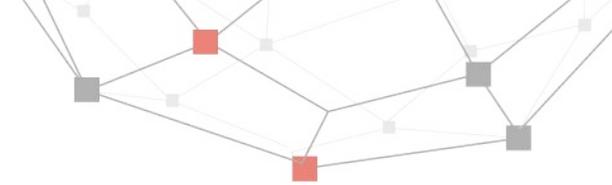
Select state and local tax relief relating to Coronavirus

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Illinois (cont.)	Estate tax	4/20/20	<p>Originally due between April 1 and July 15 The federal extension of filing and paying certain obligations due on or after April 1 and before July 15 also extends the dates for filing Form 700 and paying of Illinois estate tax.</p> <p>Originally due between March 16 and March 31 Pursuant to the Attorney General's March 16, 2020 Notice, a 30-day extension for filing and payment remains in effect for Estates with Illinois returns and payments due between March 16, 2020 and March 31, 2020.</p> <p>Interest Interest shall be charged if any amount of Illinois transfer tax is not paid on or before the initial due date for the Illinois transfer tax return (without extensions).</p>	Automatic	See "Relief"	Illinois Attorney General Important Notice (4/17/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Illinois (cont.)	IFTA	4/27/20	The Department is waiving penalty and interest through May 26, 2020 on late-filed, first quarter International Fuel Tax Agreement (IFTA) returns due April 30, 2020. To take advantage of this waiver, file your first quarter 2020 IFTA return electronically by May 26, 2020. Beginning May 27, 2020, penalty and interest will be calculated from the original due date of April 30, 2020 on those returns not yet filed.	Automatic	May 26, 2020	<u>Notice of Penalty and Interest Relief for IFTA Regarding COVID-19 (4/21/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Illinois (cont.)	Withholding	5/24/20	<p>Employee compensation is subject to Illinois Income Tax Withholding when the employee has performed normal work duties in Illinois for more than 30 working days. If an Illinois resident employee has performed work for more than 30 working days from their home in Illinois for an out-of-state employer, the employer may be required to register with the Illinois Department of Revenue (IDOR) and withhold Illinois Income Tax from the employee.</p> <p>IDOR will waive penalties and interest for out-of-state employers who fail to withhold Illinois income taxes for Illinois employees where the sole reason for the Illinois withholding obligation is that the employee is working from home due to the COVID-19 pandemic.</p> <p>The Bulletin (in the Links column) provides additional general guidance regarding Illinois withholding.</p>	See Relief	See Relief	Informational Bulletin FY 2020-29 (May 2020)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Illinois (cont.)	Various	6/30/20	<p>The Illinois Department of Revenue released a PowerPoint presentation providing various COVID-19 updates, including</p> <ul style="list-style-type: none">• the general July 15 income tax filing date extension• estimated payments due dates and safe harbors• withholding considerations for temporary telecommuting employees• short-term sales tax relief from penalties and interest for taxpayers operating eating and drinking establishments that incurred a total sales tax liability of less than \$75,000 in 2019• Extended payment deadlines for liabilities reported on Form ST-1, Sales and Use Tax	See Relief	See Relief	<u>IDOR COVID-19 Updates (6/24/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Indiana	Individual income tax	5/17/20	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. Estimated payments (New 5/17/20) Individual estimated payments originally due on June 15, 2020, are now due on or before July 15, 2020.	Automatic	July 15, 2020	DOR Announcement (3/19/20) DOR Release (5/11/20)
	Corporate income tax	5/17/20	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. Fiscal year taxpayers (New 5/17/20) Certain corporate tax returns due on May 15, June 15 or July 15, 2020, are now due on August 17, 2020. This includes forms IT-20, IT-41, IT-65, IT-20S, FIT-20, IT-6WTH and URT-1. Estimated payments (New 5/17/20) Corporate estimated payments due on April 20, May 20 or June 22, 2020, are now due on or before July 15, 2020.	Automatic	See Relief	Executive Order 20-27 (5/08/20)
	Various	5/17/20	The Department provided guidance (listed in the Link column) that summarizes various relief available including but not limited to filing extensions, expedited refund processing, debt collection relief, and audit relief. Statute of Limitations - Refunds (New 5/17/20) The deadline for filing a claim for refund of income tax set to expire between April 1 and July 15, 2020, is now extended to July 15, 2020 (including refunds of withholding or estimated tax paid in 2016).	See "Relief"	See "Relief"	Department Release (3/31/20) DOR Release (5/11/20) Executive Order 20-27 (5/08/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Indiana (cont.)	See relief	5/17/20	<p>COVID-19 telecommuters temporarily do not create nexus or exceed P.L. 86-272 protections</p> <p>The Department announced on its website that it will not use someone's relocation, that is the direct result of temporary remote work requirements arising from and during the COVID-19 pandemic health crisis, as the basis for establishing Indiana nexus or for exceeding the protections provided by P.L. 86-272 for the employer of the temporary relocated employee.</p> <p>The temporary protections provided under this guidance will extend for periods of time where:</p> <ul style="list-style-type: none">• there is an official work from home order issued by an applicable federal, state or local government unit, or• pursuant to the order of a physician in relation to the COVID-19 outbreak or due to an actual diagnosis of COVID-19, plus 14 days to allow for return to normal work locations. <p>If the person remains in Indiana after the temporary remote work requirement has ended, nexus may be established for that employer.</p> <p>Likewise, an employer may not assert that solely having a temporarily relocated employee in Indiana under the circumstances described above creates nexus for the business or exceeds the protections of P.L. 86-272 for the employer.</p>	Automatic	See Relief	Indiana Department of Revenue DOR Announcement (5/17/20)

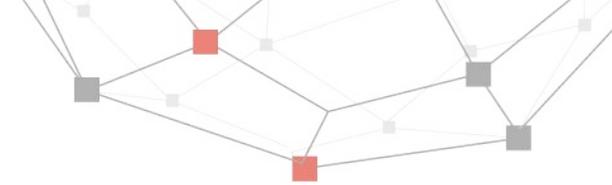
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Indiana (cont.)	Use tax	4/05/20	<p>Subject to the approval of the Department of Revenue, manufacturers making donations of medicine, medical supplies, or other goods in furtherance of fighting the COVID-19 pandemic will not be subject to Indiana use tax on those items donated.</p> <p>Further, subject to the approval of the Department, groups or organizations that are not manufacturers who make any donations of medicine, medical supplies, or other goods will not incur a use tax obligation if sales tax had not been paid on such items. In either instance, such donations shall not be construed to be a retail transaction subject to sales or use tax.</p> <p>Donation of such items will not entitle the donor to a refund of any sales or use tax previously paid to the department or to a vendor.</p>	Request approval	N/A	<u>Executive Order 20-05 (3/19/20)</u>
	Various	4/09/20	The Department posted a Coronavirus information page (in links column) that provides guidance consistent with the above, and provides other useful information for taxpayers.	See "Relief"	See "Relief"	<u>Department Coronavirus Information (4/09/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Indiana (cont.)	Property tax	3/24/20	Property taxes remain due on May 11, 2020, however counties are to waive penalties on payments made after May 11, 2020, for a period of 60 days. This waiver does not apply to tax payments that have been escrowed by financial institutions on behalf of property taxpayers.	Automatic	July 10, 2020 (payment)	<u>Executive Order on the Waiver of Penalties for Delinquent Property Tax Payments (3/20/20)</u>
			Personal property returns for the 2020-Pay-2021 tax cycle will remain May 15. However, a taxpayer may on or before May 15 request a thirty (30) day extension. The assessor is encouraged to inform the taxpayers of this extension right and grant this extension to give the taxpayer until June 14, 2020, to make a timely filing.	Request extension by May 15	June 14, 2020 (filing)	
	Property tax	4/20/20	Miscellaneous Assessments & Fees on Property Tax Bills For the period beginning on May 12, 2020, and lasting for 60 days, counties are to waive penalties on special assessments and fees which are included on the county's property tax bill and collected as part of the property tax payment. This waiver applies to conservancy district assessments for exceptional benefits, ditch and drain assessments, solid waste management fees, and stormwater assessment fees. This waiver shall also apply to any fee or special assessment not herein described and that is imposed by a local government and paid along with the May 11, 2020 installment of property taxes.	Automatic	See "Relief"	<u>Governor Executive Order 20-21 (4/15/20)</u>
	Personal property tax	5/03/20	Business Personal Property Tax Returns The deadline of May 15, 2020, for submitting business personal property returns, compliance statements, and property tax incentive applications is extended until Monday, June 15, 2020.	Automatic	June 15, 2020	<u>Governor Executive Order 20-23 (4/23/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Iowa	Various See "Relief"	3/20/20	<p>A. Extension of filing and payment deadlines for income, franchise, and moneys and credits taxes. For Iowa residents or other taxpayers doing business in Iowa and required to file Iowa returns, the deadline for filing the following Iowa tax forms and any associated tax payments (excluding estimated payments) with a due date on or after March 19, 2020, and before July 31, 2020 is hereby extended to July 31, 2020:</p> <ul style="list-style-type: none">• IA 1040 Individual Income Tax Return and all supporting forms and schedules;• IA 1040C Composite Return and all supporting forms and schedules;• IA 1041 Fiduciary Return and all supporting forms and schedules;• IA 1120 Corporation Income Tax Return and all supporting forms and schedules;• IA 1120F Franchise Tax Return for Financial Institutions and all supporting forms and schedules;• IA 1065 Iowa Partnership Return and all supporting forms and schedules;• IA 1120S S Corporation Return and all supporting forms and schedules' and• Credit Union Moneys and Credits Tax Confidential Report <p>B. Extension for semi-monthly income tax withholding filers. For taxpayers who remit income tax withholding on a semi-monthly basis, the deposit due date for the period ending March 15, 2020 shall be extended from March 25, 2020 to April 10, 2020.</p> <p>Penalties and Interest. No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines in the Order. Interest on unpaid taxes covered by the Order shall be due beginning on August 1, 2020 for payments described in section A, or April 11, 2020 for semi-monthly withholding payments described in section B.</p>	Automatic	July 31, 2020 generally April 10, 2020 for semi-monthly withholding	Order 2020-01 (3/19/20) Important upcoming tax deadlines (4/28/20) Iowa and federal response to COVID-19 - taxation (4/29/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Iowa (cont.)	Property tax	4/07/20	<p>Property tax relief for penalties and interest Section 59 of the governor's Declaration provides:</p> <p>Pursuant to Iowa Code §29C.6(6) and 135.144(3), in conjunction with the Iowa Department of Public Health, and at the request of multiple counties, I continue to temporarily suspend the regulatory provisions of Iowa Code § 445.39 and Iowa Admin. Code rule 701-75.3, that require the imposition of penalty and interest for delay in payment and direct that no such penalty or interest may be imposed for the duration of this proclamation and any future extension of this suspension.</p> <p>Section 105 of the Declaration provides that the emergency expires on April 30.</p>	Automatic	April 30, 2020 (unless extended)	<u>Governor Public Health Emergency Declaration (4/2/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Iowa (cont.)	Sales and Withholding tax	5/10/20	<p>The Iowa Small Business Relief Program offers businesses a tax deferral of sales and/or withholding taxes due and waiver of penalty and interest, administered by the Iowa Department of Revenue.</p> <p>For any sales and/or withholding tax filing due during the period beginning March 20, 2020, through the close of business on April 30, 2020, the tax deferral provides an additional 60 days from the original due date to file your tax return and remit the tax payment. Penalty associated with sales and/or withholding tax filings due during the period beginning March 20, 2020, through close of business on April 30, 2020, will be waived. Interest is waived for 60 days from the date the tax return was due. If a payment has not been made within those 60 days, interest will begin to accrue on the outstanding balance due on the first day of the calendar month after the 60th day.</p> <p>Iowa Small Business Relief Program - Second round announced (New 5/10/20) The above program is continuing with a second round, which would continue through June 30.</p> <p>Businesses that have already submitted an application and been accepted for the program will not need to re-apply. Information about the program can be found at tax.iowa.gov/COVID-19. The page contains the application, details about eligibility, important dates, and answers to frequently asked questions. New applicants will be notified by mail.</p> <p>The second round of the Iowa Small Business Relief Tax Deferral program is available for tax periods beginning May 1, 2020 through June 30, 2020, but note the program has different terms:</p> <ul style="list-style-type: none">• Only payments are deferred.• Sales tax and withholding tax returns must be timely filed on or before the due date. If tax returns are not timely filed, you will be disqualified from the program and late payment and filing penalties will apply.• Each payment included in the new program is deferred for 30 days. Penalties will apply and interest will begin to accrue if payment is not made by the end of the 30-day deferral period.• Payments deferred between and including March 20, 2020 and April 30, 2020 are still deferred for 60 days as indicated in the notice you received previously.	By request	See "Relief"	<p>Department Release (4/8/20)</p> <p>Important upcoming tax deadlines (4/28/20)</p> <p>Iowa and federal response to COVID-19 - taxation (4/29/20)</p> <p>Department Notice (5/06/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Iowa (cont.)	Corporate Income tax	4/09/20	<p>Corporate Estimated tax - Measured by 2018 tax</p> <p>Corporate income or franchise tax taxpayers (corporations or financial institutions) for a tax year beginning during the 2020 calendar year shall not be subject to penalties for underpayment of estimated tax with respect to a 2020 estimated tax installment with a due date on or after April 30, 2020, and before July 31, 2020, if the tax payments made on or before that due date satisfy the following provisions as applicable:</p> <ul style="list-style-type: none">• The tax payments are equal to or greater than the following percentage of the taxpayer's total 2018 Iowa income or franchise tax (if the tax year covered 12 months):<ul style="list-style-type: none">○ 25% of the tax with respect to the first installment due during the April 30 to July 31 period.○ 50% of the tax with respect to the second installment due during the April 30 to July 31 period. <p>For any qualifying taxpayer who takes advantage of the underpayment penalty relief provided in this Order, the difference, if any, between the total 2020 income or franchise tax installment payments otherwise required to be made prior to July 31, 2020, under Iowa law without regard to this Order, less the tax payments required to be made prior to July 31, 2020 under this Order, shall be added to and made part of the taxpayer's next 2020 income or franchise tax installment payment due on or after July 31, 2020, and failure to pay such increased required installment by that due date shall be considered an underpayment of estimated taxes for the installment.</p> <p>The exceptions to penalties for underpayment of estimated taxes provided in this Order are available in addition to any applicable exceptions available under existing Iowa law.</p>	Automatic	See "Relief"	<p>Department Order 2020-03 (4/09/20)</p> <p>Important upcoming tax deadlines (4/28/20)</p> <p>Iowa and federal response to COVID-19 - taxation (4/29/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Iowa (cont.)	Individual Income tax	4/09/20	<p>Individual Estimated tax - Measured by 2018 tax</p> <p>Individual income taxpayer payments shall not be subject to penalties for underpayment of estimated tax with respect to a 2020 estimated tax installment with a due date on or after April 30, 2020, and before July 31, 2020, if the tax payments made on or before that due date satisfy the following provisions as applicable:</p> <ul style="list-style-type: none"> • For individuals with 2018 federal adjusted gross income as modified for Iowa purposes of <i>\$150,000</i> (\$75,000 for married filing separate) <i>or less</i>, the tax payments shall be equal to or greater than the following percentage of the taxpayer's total tax shown due or required to be shown due on the taxpayer's 2018 Iowa income tax return if the return covered a period of 12 months: <ul style="list-style-type: none"> ○ 25% of the tax with respect to the first installment due during April 30 to July 31. ○ 50% of the tax with respect to the second installment due during April 30 to July 31 • For individuals with a 2018 federal adjusted gross income as modified for Iowa purposes of <i>greater than \$150,000</i> (\$75,000 for married filing separate), the tax payments shall be equal to or greater than the following percentage of the taxpayer's total tax shown due or required to be shown due on the taxpayer's 2018 Iowa income tax return if the return covered a period of 12 months: <ul style="list-style-type: none"> ○ 27.5% of the tax with respect to the first installment due during April 30 to July 31. ○ 55% of the tax with respect to the second installment due during April 30 to July 31 <p>For any qualifying taxpayer who takes advantage of the underpayment penalty relief provided in this Order, the difference, if any, between the total 2020 income or franchise tax installment payments otherwise required to be made prior to July 31, 2020, under Iowa law without regard to this Order, less the tax payments required to be made prior to July 31, 2020 under this Order, shall be added to and made part of the taxpayer's next 2020 income or franchise tax installment payment due on or after July 31, 2020, and failure to pay such increased required installment by that due date shall be considered an underpayment of estimated taxes for the installment.</p>	Automatic	See "Relief"	<p>Department Order 2020-03</p> <p>Important upcoming tax deadlines (4/28/20)</p> <p>Iowa and federal response to COVID-19 - taxation (4/29/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Iowa (cont.)	Income tax	5/24/20	<p>Nexus and P.L. 96-272</p> <p>While Iowa's state of emergency in response to COVID-19, or similar declared state of emergency in the state where a worker normally worked prior to the COVID-19 pandemic, remains in effect, the Department will not consider the presence of one or more employees working remotely from within Iowa solely due to the COVID-19 pandemic, by itself, sufficient business activity within the state to establish Iowa corporate income tax nexus.</p> <p>Nor does the Department consider such presence by non-sales employees due to the pandemic sufficient, by itself, to cause a corporation to lose the protections of Public Law 86-272.</p> <p>Withholding</p> <p>Iowa individual income tax filing and withholding requirements have not been modified as a result of temporary telecommuting due to COVID-19.</p> <p>Iowa individual residents are subject to tax on their entire income, wherever earned, so an Iowa resident's income tax return filing requirements should not be affected by temporary telecommuting in Iowa or another state. Nonresidents of Iowa who normally work in Iowa but are temporarily telecommuting in another state, or who normally work outside of Iowa but are temporarily telecommuting in Iowa, may need to adjust their income apportionment or their Iowa income tax return filing requirement.</p>	See Relief	See Relief	Iowa Income Tax COVID-19 FAQs

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Iowa (cont.)	Property tax	6/30/20	<p>On March 19, 2020, Governor Reynolds issued a Proclamation of Disaster Emergency temporarily suspending the imposition of penalty and interest on certain property tax payments. Currently, this Proclamation expires on July 25, 2020. According to the latest Proclamation, taxpayers should not expect that this suspension will be extended beyond July 31, 2020.</p> <p>The Proclamation waived penalty and interest that would have accrued on property tax not paid by April 1, 2020. If property tax due is not paid by April 1, 2020, the tax is still delinquent, but penalty and interest for the late payment would not occur until after the Proclamation expires, in which case each fraction of a month will be counted as an entire month for purposes of calculating interest. Therefore, if the Proclamation expired on July 25, 2020, interest for the entire month of July would accrue on July 26, 2020. If the Proclamation expired on July 31, 2020, interest for the entire month of August would accrue on August 1, 2020.</p>	Automatic	See Relief	Iowa Department of REvenue COVID-19 FAQs

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Kansas	Various	3/31/20	<p>Calendar year returns The Department of Revenue has extended the deadline for filing the 2019 <i>calendar year tax returns</i> for individual income tax, fiduciary income tax, corporate income tax, and privilege tax to July 15, 2020. The payment due date for such taxes shall also be extended to July 15, 2020, and no penalty or interest shall be imposed if paid on or before July 15, 2020. Only regular return forms need to be submitted; no special forms will be required.</p> <p>Fiscal year returns The Department of Revenue shall extend to July 15, 2020, the deadline for filing the 2019 <i>fiscal year tax returns</i> for fiduciary income tax, corporate income tax, and privilege tax with due dates between April 15, 2020 and July 15, 2020. The payment due date for such taxes shall be extended to July 15, 2020, and no penalty or interest shall be imposed if paid on or before July 15, 2020. Only regular return forms need to be submitted; no special forms will be required.</p>	Automatic	July 15, 2020	<p>Governor press release (3/23/20)</p> <p>Governor Executive Order 20-13 (3/23/20) (as extended by Order 20-28 (4/30/20 and by Order 20-37 (5/26/20))</p> <p>Notice 20-01 (3/23/20)</p>
	Various	4/05/20	<p>Estimated tax payments For Individual Income Tax, Corporate Income Tax, and Privilege Tax, the Director of Taxation will waive any applicable penalty and interest for taxpayers whose first-quarter 2020 estimated tax payments are made after April 15, 2020 but on or before July 15, 2020.</p>	Automatic	July 15, 2020	<p>Notice 20-02 (4/2/20)</p>
	Property tax	3/31/20	<p>Homestead or property tax relief refund claims are due on April 15th.</p> <p>The Director of Taxation has extended the deadline for filing 2019 claims to October 15, 2020. Only the regular claim form needs to be submitted; no special forms will be required.</p>	Automatic	October 15, 2020	<p>Governor Executive Order 20-13 (3/23/20) (as extended by Order 20-28 (4/30/20 and by Order 20-37 (5/26/20))</p> <p>Notice 20-01 (3/23/20)</p>

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Kansas (cont.)	Unclaimed property	4/12/20	<p>The Kansas State Treasurer's Office will provide Holders an extension for the May 1st deadline.</p> <ul style="list-style-type: none">• Holders wanting an extensions should fill out the extension request form and may email to KSHolder@treasurer.ks.gov or fax to 785-291-3172.• All extension requests will be approved, however the STO signed copy of the request will not be sent for at least two weeks.	Upon request	See "Relief"	<u>Kansas State Treasurer (4/09/20)</u>

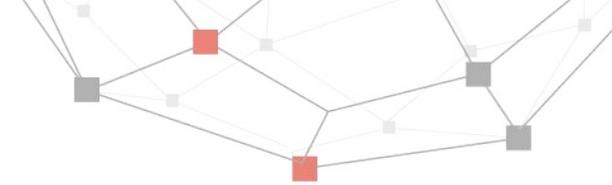
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Kentucky	Income tax	4/27/20	<p>The Department will adopt the income tax relief set forth in Internal Revenue Service (IRS) Notice 2020-18, Notice 2020-20 and Notice 2020-23. The income tax relief is applicable to individual, corporate, limited liability, fiduciary and pass-through filers with filing and payment deadlines of on or after April 15, 2020 and before July 15, 2020. This relief includes:</p> <ul style="list-style-type: none">• Kentucky income tax return filings and payments currently due on April 15, 2020, May 15, 2020, and June 15, 2020 for individual, corporate, limited liability, fiduciary and pass-through filers, shall now be due July 15, 2020• Estimated payments due on these dates are included in the deferral• The calculation and application of penalties, fees and interest corresponding to Kentucky income tax filings and payments now due on July 15, 2020 for individual, corporate and limited liability filers shall begin on July 16, 2020. <p>Additional extension</p> <ul style="list-style-type: none">• For filers who submit an automatic return filing extension, the due date for returns previously due April 15, 2020, but now due July 15, 2020, shall be October 15, 2020. For C corporations the extension due date shall be November 15, 2020• For filers who submit an automatic return filing extension, the due date for returns previously due May 15, 2020, but now due July 15, 2020, shall be November 15, 2020. For C corporations the extension due date shall be December 15, 2020• For filers who submit an automatic return filing extension, the due date for returns previously due June 15, 2020, but now due July 15, 2020, shall be December 15, 2020. For C corporations the extension due date shall be January 15, 2021.	Automatic	July 15, 2020	<u>DOR Adopts IRS Income Tax Relief and Filing Date Extensions (4/17/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Kentucky	Business Personal Property Tax	4/09/20	The Kentucky Business Personal Property tax return (form 62A500) filing deadline has been extended to July 15, 2020.	Automatic	July 15, 2020	Department Website (4/09/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Louisiana	Various See “Relief”	3/24/20	<p>RIB 20-009 provides filing and payment extension relief for income and franchise tax returns and payments due on April 15 and May 15, 2020 until July 15, 2020. The due date for these returns and any payments due with the returns is extended to July 15, 2020. This is an automatic extension and no extension request is necessary for the following returns</p> <ul style="list-style-type: none">● CIFT-620 - 2019 Corporation Income and 2020 Franchise Tax● IT-565 - 2019 Partnership Return of Income● R-6922 - 2019 Composite Partnership Tax Return● IT-541 - 2019 Fiduciary Income Tax Return● IT-540 - 2019 LA Resident Income Tax Return● IT-540B 2019 LA Nonresident and Part-Year Resident Income Tax Return● R-1035 - LA Consumer Use Tax Return <p>For fiscal year filers with an income tax or franchise tax return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date.</p> <p>Additional extensions</p> <p>If a corporation requires additional time to file the return, an extension request may be submitted on the applicable extension form based on the tax type. The extension period shall run from July 16, 2020, to the general extension date of December 15, 2020, for corporation returns.</p> <p>However, interest and penalties shall accrue beginning on July 16, 2020, on the outstanding balance of tax due.</p>	Automatic	July 15, 2020 calendar year 60 days for fiscal	RIB-20-009 (3/23/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Louisiana (cont.)	Various See "Relief"	3/20/20	<p>Sales and Use Tax - The February 2020 sales tax returns and payments are due on March 20, 2020. The filing and payment deadline for the February 2020 sales tax period is extended to May 20, 2020. This is an automatic extension and no extension request is necessary. The Department will waive delinquency penalties and compromise interest associated with delinquent sales tax remittances as long as the return and payment are received by the extended due date of May 20, 2020.</p> <p>Taxpayers cannot utilize the Parish E-File or Sales Tax Online filing systems to take advantage of this filing and payment extension relief. Sales tax returns and payments must be submitted via LaTAP or by paper filing. All electronic filing and payment mandates contained within Title 61 of the Louisiana Administrative Code relative to sales tax are temporarily suspended. No penalties will be assessed for a taxpayer's failure to file a sales tax return electronically or remit sales tax by electronic funds transfer.</p> <p>Excise Tax. The February 2020 excise tax returns and payments for (1) Wine Shipped Direct to Consumers and (2) Louisiana State and Parish and Municipal Beer Tax are due on March 20, 2020. The filing and payment deadline for these February 2020 excise tax periods is extended to May 20, 2020. This is an automatic extension and no extension request is necessary. The Department will waive delinquency penalties and compromise interest associated with delinquent excise tax remittances as long as the return and payment are received by the extended due date of May 20, 2020.</p>	Submit return and payment via LaTAP or by paper filing (electronic filing/payments temporarily suspended)	May 20, 2020	RIB 20-008 (3/19/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Louisiana (cont.)	Various	3/31/20	<p>The Department has extended the filing and payment due dates for several state taxes including but not limited to:</p> <ul style="list-style-type: none"> • Corporate income and franchise tax, due July 15, 2020 • Individual income tax, due July 15, 2020 • Partnership return and composite return, due July 15, 2020 • General sales tax, February return due due May 20, 2020 <p>The Department's chart (listed in the Link column) provides due dates for various other filings. Included among the guidance are the items listed above and other taxes such as:</p> <ul style="list-style-type: none"> • Excise Taxes (as specified), • Fiduciary Income Tax Return, • Other Sales Taxes (as specified) 	See "Relief".	See "Relief"	Department chart (updated 5/12/20)
	Sales Tax	5/31/20	<p>March and April 2020 Sales Tax Periods</p> <p>The March and April 2020 sales tax return and payments were due April 20 and May 20, 2020, respectively. The Department will grant automatic penalty relief to taxpayers under certain conditions.</p> <ul style="list-style-type: none"> • To qualify for penalty relief, the taxpayer must file the March and April 2020 sales tax returns and remit the sales tax and any deficiency interest by June 30, 2020. • If a taxpayer is unable to remit the sales tax and any deficiency interest by this date, penalty relief will be granted if the taxpayer submits and enters into an Installment Request for Business Taxes by June 30, 2020. 	See "Relief"	June 30, 2020	Department RIB 20-012 (5/22/20)

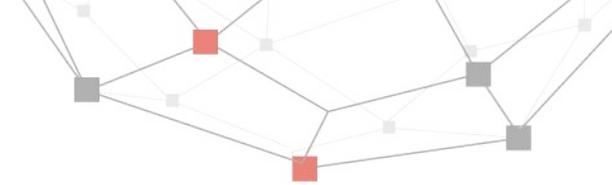
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Louisiana (cont.)	Individual income tax	3/31/20	<p>2020 Estimates - Individual income tax safe harbor</p> <p>The Department shall automatically waive any Underpayment of Estimated Tax (UET) penalty otherwise due for the April 15 and June 15, 2020 declaration payments provided the following criteria are met:</p> <ul style="list-style-type: none">• The taxpayer pays the April 15 and June 15, 2020, declaration payments timely.• The amount paid on the April 15, 2020, declaration payment is at least 90% of the amount paid on the April 15, 2019, declaration payment.• The amount paid on the June 15, 2020, declaration payment is at least 90% of the amount paid on the June 17, 2019, declaration payment. <p>For fiscal year filers, the same UET penalty waiver is granted; fiscal year filers must follow the same criteria provided above but substitute the first and second declaration payment due dates as appropriate based on the filers' taxable year.</p>	Automatic	See "Relief"	Revenue Ruling (20-002) (3/30/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Louisiana (cont.)	Various See “Relief”	4/02/20	Personal Property Renditions - Pursuant to La. R.S. 47:2324 and La. Admin. Code 61:V:307(A), personal property renditions must be filed by April 1 of each year; however, this deadline is suspended by EO JBE 2020-30 until at least April 13, 2020. Public Service Company Annual Reports - Pursuant to La. R.S. 47:1852, public service companies must file annual reports by April 1 of each year; however, this deadline is suspended by EO JBE 2020-30 until at least April 13, 2020.	Automatic	April 13, 2020	Statewide Advisory (02-2020)

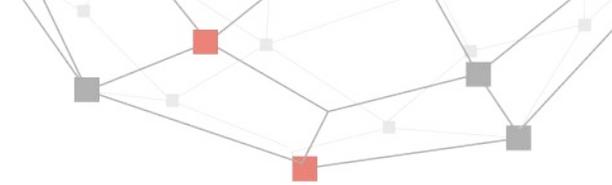
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Louisiana (cont.)	Pass-through entity tax	3/31/20	<p>Note - Act 442 of the 2019 Regular Session authorizes a voluntary election by any S corporation, or entity taxed as a partnership for federal income tax purposes, to pay tax on its income. For the 2019 tax year, the election must be filed by April 15, 2020. However, a late filed election may be treated as timely if reasonable cause exists for the failure to make the election timely</p> <p>Per the revenue ruling - Any late filed election for the 2019 tax year filed on or after April 16, 2020, but before July 16, 2020, shall be considered filed timely.</p> <p>For fiscal year filers with an election due between March 1 and May 30, 2020, any late filed election for the 2019 tax year filed on or after the fifteenth day of the fourth month after the close of the taxable year but before the fifteenth day of the seventh month after the close of the taxable year shall be considered filed timely.</p>	Automatic	See "Relief"	<u>Revenue Ruling 20-002 (3/30/20)</u>
	Credit transfers	3/31/20	<p>The Department extends the deadline for a credit transfer or for the execution of a binding agreement to transfer such credit by 30 days for income and franchise tax returns with an original due date between March 1 and May 30, 2020.</p> <p>For 2019 calendar year filers of returns for individual income tax, corporation income, composite partnership income tax and fiduciary income tax, the extended deadline is June 15, 2020.</p> <p>For fiscal year filers with an income or franchise tax return filing and payment due date between March 1 and May 30, 2020, the extended deadline is thirty days from the original due date of the return.</p>	Automatic	See "Relief"	<u>Revenue Ruling 20-002 (3/30/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Louisiana (cont.)	Oil and Gas Severance Tax	4/27/20	<p>The February 2020 monthly oil and gas severance tax return, payment, and report is originally due on April 25, 2020. The filing and payment deadline for this monthly severance tax period is extended to June 25, 2020.</p> <p>This is an automatic extension and no extension request is necessary.</p> <p>No penalties or interest will be assessed provided that the applicable monthly return, payment, and report for this severance tax period is submitted to the Department by the June 25, 2020, extension date.</p> <p>This extension does not apply to severance tax returns, payments, or reports due on any other dates.</p>	Automatic	June 25, 2020	Bulletin 20-011 (4/22/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Louisiana (cont.)	Various	6/14/20	<p>Enacted on June 4, 2020, S.B. 498 includes the following regarding filing and payment extensions in the event of a gubernatorially declared disaster or emergency:</p> <ul style="list-style-type: none">• The Department of Revenue may grant extensions of time for filing and reporting, for returns, reports and payment of taxes, fees, or service charges due under any law for which the authority to collect has been delegated to the secretary of the Department of Revenue.• Any extensions of time shall not exceed six months for income and franchise taxes and three calendar months for any other tax, fee, or service charge collected by the Department.• The return or tax for which an extension is granted won't become delinquent until the expiration of the extension period, but interest will accrue on the tax during such period, such interest to be computed in all cases from the date the tax would have become delinquent in the absence of an extension.	See Relief	See Relief	S.B. 498 (6/04/20)

In the event of a presidentially declared disaster or emergency, the above provisions also apply, except that the accrual of interest may be suspended for all or part of the extension period.

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Maine	Income and franchise tax	5/03/20	<p>The State will extend the deadline for Maine income tax payments from April 15, 2020, to July 15, 2020. The change aligns with the federal government's recent extension of the federal income tax filing and payment deadline to July 15, 2020.</p> <p>This Maine extension includes any final and estimated Maine income and franchise tax payments due on April 15, 2020. The deadline for second quarter estimated payments is also extended to July 15, 2020. (New 5/03/20)</p> <p>Fiscal year filers (New 5/3/20) The July 15 due date also includes any estimated or final payments, originally due April 16, 2020, through June 15, 2020, for fiscal-year filers, for individual income tax, corporate income tax, franchise tax, and fiduciary income tax for estates and trusts. For qualifying taxpayers, any related penalties and interest will be abated for the period of April 16, 2020, through July 15, 2020.</p> <p>Any related failure-to-pay penalties and interest will be abated for the period of April 16, 2020, through July 15, 2020.</p> <p>This includes Form 1040ME (Maine Individual Income Tax Return), Form 1041ME (Maine Income Tax Return for Estates and Trusts), Form 1120ME (Maine Corporate Income Tax Return), and Form 1120B-ME (Maine Franchise Tax Return).</p> <p>Note - Payment and filing deadlines for all other tax types, including Maine sales tax and income tax withholding, remain unchanged.</p> <p>Additional extension (New 4/20/20) Maine will allow an automatic six-month filing extension, beginning with the original April 15, 2020 due date of the return. With the six-month extension, your return would be due on October 15, 2020.</p> <p>With a 6 month extension to file, a penalty for failure to file will not be assessed if taxpayers file their returns by the October 15, 2020 extended due date. To avoid penalties for late payment, taxpayers must pay at least 90 percent of the 2019 tax owed by July 15, 2020. Taxpayers may remit their estimated tax payment with the extension payment voucher. Related interest will be charged on any unpaid tax balance remaining after July 15, 2020.</p>	Automatic	July 15, 2020	<p>Maine Tax Alert (3/27/20)</p> <p>Revenue Services Coronavirus (COVID-19) FAQs (5/07/20)</p> <p>Maine Tax Alert (4/30/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Maine (cont.)	Personal Income Tax	5/17/20	<p>Nonresident providing disaster relief in Maine during the COVID-19 pandemic.</p> <p>Maine law provides that certain compensation for personal services performed in Maine as an employee and certain income from a trade or business conducted in Maine are exempt from Maine income tax during a disaster period.</p> <p>Specifically, the taxpayer must be a nonresident whose presence in Maine during the tax year is for the sole purpose of performing services or conducting business during a disaster period and whose compensation or income is directly related to a declared state disaster or emergency at the request of either (1) the State; (2) a county, city, town, or political subdivision of the State; or (3) a registered business. 36 M.R.S. § 5142(8-B)(D).</p> <p>This exemption from Maine income tax is available during the COVID-19 disaster period. Currently, the disaster period runs for 60 days beginning with the date of the Governor's proclamation of a state of emergency on March 15, 2020. See 36 M.R.S. §§ 5102(6-B) and (6-C).</p>	Automatic	See Relief	Revenue Services Coronavirus (COVID-19) FAQs (5/07/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Maine (cont.)	Sales and use tax	5/17/20	<p>Sales/Use Exemption to companies that are providing supplies and resources to hospitals, non-profits, other businesses, and families</p> <p>Maine sales and use tax laws currently provide several exemptions that may be available to companies providing supplies and resources at this time for the COVID-19 pandemic. Specifically, 36 M.R.S. § 1760(45)(A-4) provides the following sales tax exemption for certain property brought into the State during the disaster period:</p> <ul style="list-style-type: none">• If the property is brought into this State solely to conduct activities directly related to a declared state disaster or emergency, at the request of the State, a county, city, town or political subdivision of the State or a registered business, the property is owned by a person not otherwise required to register as a seller under section 1754-B and the property is present in this State only during a disaster period. <p>On May 12, 2020, Governor Mills issued Executive Order 53 FY19/20, temporarily extending a “disaster period,” as defined in 36 M.R.S. Section 5102(6-C), to extend until 30 days after the termination of the state of emergency.</p> <p>In addition, the following are specific current sales and use tax exemptions that may also apply to such companies:</p> <ul style="list-style-type: none">• Sales tax exemption for sales to certain hospitals, research centers, churches, and schools – 36 M.R.S. § 1760(16)• Use tax exemption on donations of merchandise to certain exempt organizations – 36 M.R.S. § 1864	Automatic	See Relief	<p>Revenue Services Coronavirus (COVID-19) FAQs (5/07/20)</p> <p>Maine Tax Alert 30-12 (May 2020)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Maine (cont.)	Lodging tax	5/17/20	<p>Exemptions from the lodging tax (i.e., sales tax) for individuals living and working in Maine due to COVID-19</p> <p>Maine law provides two sales tax exemptions related to the rental of living quarters (lodging):</p> <ul style="list-style-type: none">• A rental charged to an individual who resides continuously for 28 days or more at any one hotel, rooming house, tourist camp, or trailer camp is exempt from sales tax if the individual does not maintain a primary residence at some other location or is residing away from the individual's primary residence in connection with employment or education; and• A rental charged to a person that rents living quarters for 28 or more consecutive days is exempt from sales tax when the living quarters are used by the person's employees in connection with their employment. 36 M.R.S. 1760(20). See Instructional Bulletin No. 32 ("Rental of Living Quarters") for further details regarding qualifications and requirements. <p>An affidavit of exemption for 28-day continuous rental must be completed by (1) the tenant or employer and (2) the retailer for the exemption to apply.</p> <p>The affidavit is found here: www.maine.gov/revenue/forms/sales/STA10528dayrentalaffidavit20171101.pdf.</p>	See Relief	See Relief	Revenue Services Coronavirus (COVID-19) FAQs (5/07/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Maine (cont.)	Property Tax	5/17/20	<p>Extending Property Tax Due Dates and Interest Accrual Dates. The municipal officers of a municipality may extend and re-establish the due date(s) and date(s) upon which interest will accrue on property taxes committed during 2019.</p> <p>Setting Tax Due Dates, Interest Rates and Accrual Dates. If the municipal assessor(s) commit property taxes during 2020 because the municipality was unable to hold its annual budget meeting prior to the property tax commitment date, the municipal officers may set due date(s), the interest rate and date(s) that interest will accrue on delinquent property taxes, for taxes committed in 2020.</p> <p>Property Tax Liens. A property tax collector may delay until 60 days after the state of emergency is terminated to provide the person assessed with notice alleging that a lien is claimed on the real estate to secure the payment of the tax and demanding the payment of the tax within 30 days. Any collector who has issued such a notice but has not yet filed the lien certificate in the registry, and taxes remain unpaid at the end of the 30-day time period, may decline to file a lien certificate in the registry and may re-initiate the lien process by sending another notice within 60 days after the state of emergency is terminated.</p>	See Relief	See Relief	<p>Executive Order 53 (5/12/20)</p> <p>Maine Tax Alert 30-12 (May 2020)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Maryland	Sales tax	4/27/20	<p>The Comptroller is extending the time to file sales and use tax returns for sales taking place in February, March, April, and May of 2020 to July 15, 2020. Sales and use tax returns, and their accompanying payments, may be submitted by July 15, 2020 without incurring interest or penalties.</p> <p>Do not combine separate reporting periods into a single return. Instead, please file the separate returns reflecting the sales and the tax collected for each filing period as if they had been filed according to their original due dates.</p> <p>Businesses who paid their Maryland Sales & Use Taxes for March early may request a refund of their payment by emailing taxpayerrelief@marylandtaxes.gov or by calling 410-260-4020. (New 4/27/20)</p>	Automatic	July 15, 2020	<p>Comptroller Alert 04-14-20A</p> <p>Maryland Coronavirus (COVID-19) Information for Business (4/24/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Maryland (cont.)	Various See “Relief”	4/20/20	<p>2019 returns The federal government extended the deadline for filing 2019 income tax returns and submitting 2019 income tax payments by 90 days, to July 15, 2020.</p> <p>Maryland individual, corporate, pass through entity, and fiduciary taxpayers are afforded the same relief at the Maryland level. Unlike the federal extension, which included only those taxpayers who owed under a certain amount of tax, the Maryland extension applies to all taxpayers. In general, as noted in Comptroller Alert 04-14-20A, the tax deadline relief has been expanded to additional returns, tax payments and claims for refund, and generally applies to all taxpayers that have a filing or payment deadline falling on or after April 1, 2020 and before July 15, 2020</p> <p>Applicability (New 4/20/20) Tax deadline relief applies to all taxpayers that have a filing or payment deadline falling on or after April 1, 2020 and before July 15, 2020.</p> <p>Interest and penalties Interest and penalty applies on any unpaid tax from July 15, 2020 until the date the tax is paid.</p> <p>2020 estimates The payment due date for quarterly estimated tax payments for the period ending March 31, 2020 is generally April 15, 2020, but is extended to July 15, 2020.</p> <p>Note - The due date for estimated payments for the second quarter of 2020, originally due on June 15, 2020, is extended to July 15, 2020. (New 4/20/20)</p> <p>Fiscal year Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 extension for filing returns and payment.</p> <p>(continued on next page)</p>	Automatic	July 15, 2020	<p>Comptroller Alert 04-14-20A</p> <p>Governor Executive Order 20-03-31-01 (3/31/20)</p> <p>Comptroller reminder (Updated 4/09/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Maryland (cont.)	Various See “Relief”	4/20/20	<p>(continued from previous page)</p> <p>Automatic The extension to July 15, 2020 for filing of returns and payment of 2019 taxes, as well as estimated tax payments for the first quarter of 2020, is automatic</p> <p>Extensions If no tax is due and you requested a federal extension, you do not need to file a Form PV, 500E, or take any other action to obtain an automatic extension to October 15 for individuals, and to November 15 for corporations.</p> <p>Statute of limitations The extension for filing of returns and payment of income tax owed also extends the statute of limitations for filing a claim for refund of income tax for tax year 2019.</p> <p>The statute of limitations for filing a claim of refund of income tax for tax year 2016 is also extended. Typically, a claim for refund must be filed by three years from the due date of the return. Due to the state of emergency, claims for refund from tax year 2016 must be submitted on or before July 15, 2020. (New 4/20/20)</p> <p>Estate tax (New 4/20) The extension relief also applies to estate tax. See Alert 04-14-20A (in Link’s column) for more details.</p>	Automatic	July 15, 2020	<p>Comptroller Alert 04-14-20A</p> <p>Governor Executive Order 20-03-31-01 (3/31/20)</p> <p>Comptroller reminder (Updated 4/09/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Maryland (cont.)	Withholding	4/20/20	<p>Generally, every employer must withhold estimated income tax from employees' wages and submit estimated payments to the Comptroller.</p> <p>The Comptroller is extending the time to make withholding payments to July 15, 2020.. Any withholding payments due for periods including February, March, April, and May 2020, may be submitted by July 15, 2020 without incurring interest or penalties. (New 4/20/20, extending date from June 1 to July 15 and including May 2020 period)</p> <p>Do not combine withholding for separate reporting periods into a single return. Instead, file the separate returns reflecting the tax withheld for each filing period as if they had been filed according to their original due dates.</p>	Automatic	July 15, 2020	<u>Comptroller Alert 04-14-20A</u>
	Various	4/02/20	<p>The Comptroller Alert provides an extension of filings and payments to July 15, 2020 for various taxes including: admissions and amusement tax, alcohol tax, tobacco tax, motor carrier and motor fuel tax, and tire recycling and bay restoration fees. See the Alert (listed in the Link column) for additional details. (New 4/20/20, extending date from June 1 to July 15)</p>	Automatic	July 15, 2020	<u>Comptroller Alert 04-14-20A</u>
	Unclaimed property	4/02/20	<p>Unclaimed property reports and payments for insurance companies for each calendar year are due by April 30th of the following year.</p> <p>The deadline to report and pay unclaimed property for insurance companies for calendar year 2019 is extended to July 31, 2020. Companies should continue to report the unclaimed property amounts and make payment at the same time.</p>	Automatic	July 31, 2020	<u>Comptroller Alert 04-14-20A</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Maryland (cont.)	Personal property tax	3/31/20	The 2020 deadline to submit Annual Reports and Personal Property Tax Returns will be automatically extended to July 15.	Automatic	July 15, 2020	Department of Assessments and Taxation Release (3/30/20) Governor Executive Order 20-03-31-01 (3/31/20)
	Various	4/20/20	<p>The Comptroller’s FAQs (listed in the Link column) provides a detailed listing of various filings and payments with extended due dates. Included among the guidance are the following that were extended to July 15, 2020:</p> <ul style="list-style-type: none"> • 2019 Personal Income Tax Return and Payment, 2019 Corporation Income Tax Return and Payment, • 2019 Pass-through Entity Income Tax Return and Payment • 2019 Fiduciary Income Tax Return and Payment • 2019 Fiscal year income tax filers with tax years ending between January 1, 2020 and March 31, 2020 • Quarterly estimated income tax payments – first quarter (January 1-March 31) • Quarterly estimated income tax payments - second quarter 2020 • Deadline to claim a 2016 refund of income taxes <p>Additionally, the list provides that 2019 Unclaimed Property Reporting for Insurance Companies is due July 30, 2020 (New 4/20/20)</p>	See “Relief”	See “Relief”	COVID-19 FAQs (4/2/20) (updated 4/14/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Maryland (cont.)	Various See Relief	4/27/20	<p>The state's website (in Links column) provides tax and non-tax information regarding COVID-19. Tax guidance not mentioned elsewhere in this document includes:</p> <p>Scheduled payments Businesses who paid their Maryland Sales & Use Taxes for March early may request a refund of their payment by emailing taxpayerrelief@marylandtaxes.gov or by calling 410-260-4020.</p> <p>Taxpayers who have set up a payment through their own online banking services will need to stop that transaction through their banks. Taxpayers who have scheduled a payment through the Comptroller's iFile or bFile can request to have a debit from their account stopped as long as it is at least 3 days prior to the scheduled payment date. If taxpayers have individual requests for assistance, they should contact Taxpayer Services at 410-260-7980 or via email at taxhelp@marylandtaxes.gov.</p>	See "Relief"	See "Relief"	Maryland Coronavirus (COVID-19) Information for Business (4/24/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Maryland (cont.)	Various	5/17/20	<p>COVID-19 telecommuters impact on withholding requirements and nexus</p> <p>On April 14, 2020, the Maryland Comptroller announced that Maryland employer withholding requirements are not affected by the current shift from working on the employer's premises to teleworking because taxability is determined by the employee's physical presence. Compensation paid to a Maryland nonresident who is teleworking in Maryland is Maryland-sourced income, and therefore, subject to withholding.</p> <p>Additionally, the Comptroller's Office does not intend to change or alter the facts and circumstances it has consistently used to determine nexus or income sourcing. The Office will consider the temporary nature of a business' interim workplace model and employee deployment in light of the current health emergency in making a nexus determination, whether the business correctly sourced income, and whether the business properly withheld and reported employee state withholding.</p>	See Relief	See Relief	Comptroller of Maryland Notice 04-14-20B (4/14/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Massachusetts	Sales tax	6/21/20	<p>Affected taxpayers: Vendors whose cumulative sales tax liability in the 12-month period ending February 29, 2020, is less than \$150,000.</p> <p>Relief: Returns and payments due during the period beginning March 20, 2020 and ending August 31, 2020, inclusive, shall be suspended. All such returns and payments, including local option amounts, shall be due on September 20, 2020. This suspension does not apply to marijuana retailers as defined in M.G.L. c. 94G, § 1, marketplace facilitators or vendors selling motor vehicles. Such vendors shall continue to file returns and make payments.</p> <p>For larger meals tax vendors that do not meet the \$150,000 threshold, there will be automatic penalty waivers for February, March and April returns filed by June 20, 2020, but interest will still accrue. (New 4/14/20)</p> <p>Note (New 6/21/20): Regulation 62C.16.2(7) was amended on June 18 to extend the relief to payments due through August 31, 2020 (originally May 31, 2020).</p>	Automatic	September 20, 2020	<p><u>Emergency Regulation 62C.16.2 amendment (6/18/20)</u></p> <p><u>Department Coronavirus Response (4/14/20)</u></p>
	Room occupancy	6/21/20	<p>Returns and Payments During COVID-19 Pandemic</p> <p>With respect to operators whose cumulative liability in the 12-month period ending February 29, 2020, is less than \$150,000, returns and payments otherwise due during the period beginning March 20, 2020 and ending August 31, 2020, inclusive, shall be suspended. All such returns and payments, including any local option amounts, shall be due on September 20, 2020. This suspension does not apply to intermediaries. Intermediaries shall continue to file returns and make payments in accordance with the rules set forth in 830 CMR 64G.1.1(11)(a)-(f).</p>	Automatic	September 20, 2020	<p><u>Emergency Regulation 62C.33.1(11)(g) amendment (6/18/20)</u></p>

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Massachusetts (cont.)	Various See "Relief"	6/21/20	<p>Affected taxpayers: Vendors with meals tax return and payment obligations and operators and intermediaries with room occupancy excise return and payment obligations that don't otherwise qualify for relief on the prior page.</p> <p>Relief: (Updated 6/21/20) Waiver of late-file or late-pay penalties for returns and payments due from March 20, 2020 to August 31, 2020. This is a waiver of penalties only; statutory interest will continue to accrue. To be eligible for a penalty waiver, vendors, operators and intermediaries must file their returns and remit payments on or before September 20, 2020.</p> <p>Note (New 6/21/20): TIR 20-7 superseded TIR 20-2 and extended relief to payments due through August 31, 2020 (originally May 31, 2020).</p>	Automatic	Returns due through August 31, 2020	<p><u>TIR 20-2 (3/19/20)</u></p> <p><u>TIR 20-7 (6/18/20)</u></p> <p><u>Department Coronavirus Response (4/14/20)</u></p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Massachusetts (cont.)	Individual Income Tax	4/05/20	<p>H. 4598 provides that “all returns and payments for the 2019 calendar year otherwise due on April 15, 2020 under Section 6 of chapter 62C shall be due July 15, 2020.</p> <p>The impacted taxpayers are explained in TIR 20-4, below.</p>	Automatic	July 15, 2020	H.4598 (enacted 4/03/20)
	Individual Income Tax	4/14/20	<p>Personal income taxpayers</p> <p>The July 15, 2020 due date noted in H.4598 above applies to personal income tax, estate and trust income tax, fiduciary income tax (new 4/14/20), and income tax due with a partnership composite return with an April 15, 2020 due date. It also applies to an April, 2020 tax installment owed by a personal income taxpayer with respect to deemed repatriated income. Taxpayers that previously filed their 2019 returns but have not yet made the associated payments have until July 15, 2020 to make such payments.</p> <p>2020 Q1 and Q2 estimated taxes.</p> <p>The first and second installments of estimated tax, due April 15, 2020 and June 15, 2020, respectively, will now be due July 15, 2020.</p> <p>Automatic extension</p> <p>There will be an automatic extension to October 15, 2020 for personal income tax as long as the amount due for a valid personal income tax extension is paid by July 15, 2020. (new 4/14/20)</p>	Automatic	July 15, 2020	TIR 20-4 (4/03/20) Governor press release (4/3/20) Department Coronavirus Response (Updated 4/14/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Massachusetts (cont.)	Corporate Excise Tax	4/14/20	<p>Corporate Excise Taxpayers The Commissioner's authority to delay due dates does not extend to corporate excise filings and payments.</p> <ul style="list-style-type: none">• However, the Commissioner will waive late-file and late-pay penalties for corporate excise (including financial institution, security corporation, and insurance premiums excise) returns and payments due on April 15, 2020, when those returns and payments are filed and made by July 15, 2020.<ul style="list-style-type: none">◦ This includes all corporate excise returns and payments with an original due date of April 15, 2020, including those of certain S corporations, banks, insurance companies and non-profits that file on a fiscal year basis (new 4/14/20).• By law, interest will still accrue on any amounts not paid by April 15, 2020. The waiver of penalties applies to corporate excise returns and payments with an original due date of April 15, 2020, including those of certain S corporations and non-profits that file on a fiscal-year basis and have tax returns and payments due April 15, 2020. <p>Automatic Extension Corporate excise taxpayers with an April 15, 2020 return due date that seek an automatic six- or seven-month extension, as applicable, must still pay the amount required for such extension by April 15, 2020.</p> <p>A taxpayer that pays the amount required for an automatic extension on July 15, 2020 will not have a valid extension.</p> <ul style="list-style-type: none">• In the latter case, late-file and late-pay penalties will still be waived for the period April 15, 2020 through July 15, 2020, but penalties may accrue going forward until the applicable return is filed and payment is made <p>Estimates The TIR does not address 2020 Corporate Estimates</p>	See "Relief"	See "Relief"	<p>TIR 20-4 (4/03/20)</p> <p>Governor press release (4/3/20)</p> <p>Department Coronavirus Response (Updated 4/14/20)</p>

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Massachusetts (cont.)	Income tax	4/09/20	<p>Scheduled income tax return payments</p> <p>If a taxpayer scheduled a return payment through tax preparation software or through MassTaxConnect without logging in, the taxpayer may cancel the payment by calling the contact center at (617) 887-6367.</p> <p>If a taxpayer has a MassTaxConnect account and scheduled a payment, the taxpayer can cancel the payment on his/her own provided it's done at least two days prior to the scheduled payment date.</p> <p>If a taxpayer cancels a payment at this time, it must be paid by the extended deadline of July 15, 2020. The Department recommends an electronic payment through MassTaxConnect, but it can be made on paper with Form PV. The Department does not recommend using an online banking transaction as the information necessary to identify the taxpayer's payment, and apply it properly, will not be included.</p>	See "Relief"	See "Relief"	Department Coronavirus Response (Updated 4/14/20)

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Massachusetts (cont.)	Unclaimed Property	4/12/20	Massachusetts is granting a 2 month blanket extension for the May 1st Life Insurance reporting deadline. <ul style="list-style-type: none">The due date for Life Insurance reports is moved to July 1, 2020.	Automatic	July 1, 2020	Massachusetts State Treasurer (4/09/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Massachusetts (cont.)	Income tax	5/17/20	<p>COVID-19 Telecommuting impact on nexus and sourcing</p> <p>The Massachusetts Department of Revenue published a Technical Information Release describing the Massachusetts tax implications of an employee working remotely in a state other than the state where the employee previously worked, solely due to the 2019 novel Coronavirus (“COVID-19”) pandemic. The corporate excise tax guidance includes the following:</p> <p>Corporate Excise - Nexus</p> <p>For the duration of the Massachusetts COVID-19 state of emergency, the Department will not consider the presence of one or more employees working remotely from Massachusetts solely due to the COVID-19 pandemic to be sufficient in and of itself to establish corporate nexus.</p> <p>In addition, such presence will not, of itself, cause a corporation to lose the protections of Public Law 86-272.</p> <p>Corporate Excise - Apportionment</p> <p>For the duration of the COVID-19 state of emergency, services performed by an employee working remotely from Massachusetts solely due to the COVID-19 pandemic will not be considered to increase the numerator of the employer’s payroll factor for corporate apportionment purposes.</p>	See Relief	See Relief	Technical Information Release 20-5, <i>Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic</i> (4/21/20)

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Massachusetts (cont.)	Withholding Tax	5/17/20	<p>The Department of Revenue (“DOR”) promulgated emergency regulation 830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to COVID-19, to explain the sourcing and withholding rules applicable to telecommuting employees during the COVID-19 state of emergency in Massachusetts.</p> <p>Pursuant to the regulation, for the duration of the Massachusetts COVID-19 state of emergency, all compensation received for personal services performed by a non-resident who, immediately prior to the Massachusetts COVID-19 state of emergency, was an employee engaged in performing such services in Massachusetts, and who, during such emergency, is performing such services from a location outside Massachusetts due solely to the Massachusetts COVID-19 state of emergency, will continue to be treated as Massachusetts source income subject to personal income tax and personal income tax withholding.</p> <p>Other states have adopted or are adopting similar sourcing rules due to similar declared states of emergency. A resident employee suddenly working in Massachusetts due to a state’s COVID-19 state of emergency who continues to incur an income tax liability in that other state because of that state’s sourcing rule will be eligible for a credit for taxes paid to that other state. In addition, the employer of such employee is not obligated to withhold Massachusetts income tax for the employee to the extent that the employer remains required to withhold income tax with respect to the employee in such other state.</p>	See Relief	See Relief	<p>Technical Information Release 20-5, <i>Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic</i> (4/21/20)</p> <p>830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to COVID-19 (EMERGENCY REGULATION)</p>

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Massachusetts (cont.)	Sales and use tax	5/24/20	<p>The purchase of a mask is taxable. Generally, taxpayers should be collecting tax on sales of face masks, unless they are sold to a non-profit organization, such as a hospital.</p> <p>Purchases of a scarf or bandana to use as a face covering are considered purchases of clothing and will not be taxed, unless the purchase price of an individual item is more than \$175.00. Purchases of apparel fabric are also not subject to tax.</p>	See Relief	See Relief	<p>Important COVID-19 Coronavirus Response Update from DOR (5/14/20)</p> <p>What you should know about taxes if you are buying or selling masks (5/13/20)</p>

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Michigan	Sales, use, and withholding	5/31/20	<p>Penalty and interest waived for monthly and quarterly sales, use, and withholding</p> <p>In recognition of the continued disruption of businesses required to file returns and remit sales, use, and withholding taxes, the Department of Treasury is waiving penalty and interest for the late payment of tax or the late filing of any monthly or quarterly return due on May 20, 2020. The waiver will be effective for a period of 31 days; therefore, any monthly or quarterly payment or return currently due on May 20, 2020 may be submitted to the Department without penalty or interest through June 22, 2020 (Note - Updated 5/31 to reflect change in date from June 20 to June 22).</p> <p>This waiver is applicable to any payment or return for which penalty and interest has previously been waived through May 20, 2020. This waiver therefore includes any monthly or quarterly payments or returns originally due on either March 20, 2020 or April 20, 2020 (see prior notices in the Links column). Accordingly, for quarterly return filers, the 2020 first quarter return and payment that was originally due April 20, 2020 may now be filed without penalty or interest through June 22, 2020. Likewise, for monthly return filers, the monthly returns and payments originally due on March 20, April 20, and May 20, 2020 may now be filed without penalty or interest through June 22, 2020.</p> <p>Taxpayers may still remit tax and file returns as of the original due date and are encouraged to do so. However, penalty and interest for any failure to do so will automatically be waived. The waiver is limited to sales, use, and withholding returns and payments currently due on May 20, 2020. Any payment or return otherwise due after that date will not be eligible for the current waiver. The waiver is not available for accelerated sales, use or withholding tax filers. Those taxpayers should continue to file returns and remit any tax due as of the original due dates.</p> <p>Installment option (New 5/31/20)</p> <p>The Department issued guidance providing a process for taxpayers to pay their monthly and quarterly sales, use, and withholding tax due on June 22 in installment payments over six months. Please see the May 26 Notice (in Links column) for more details.</p>	Automatic	June 20, 2020	<p>Notice (3/17/20)</p> <p>Notice (4/14/20)</p> <p>SUW Penalty and Interest Waiver(updated 5/26/20)</p> <p>Installment payment Notice (5/26/20)</p>

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Michigan (cont.)	Income Tax	4/20/20	<p>The deadline for requiring to file and pay an annual state income tax return in April 2020 under the individual income tax and Corporate Income Tax is extended as follows:</p> <ul style="list-style-type: none">• An annual state income tax return and payment otherwise due on April 15, 2020 will instead be due on July 15, 2020.• An annual state income tax return and payment otherwise due on April 30, 2020 will instead be due on July 31, 2020. <p>Extension applies to Return and Estimated payments due between April 15 and July 30 (New 4/20/20)</p> <ul style="list-style-type: none">• The Department will extend the due date for all Michigan income tax returns or payments due between April 15, 2020 and July 30, 2020. The automatic extension is limited to returns and payments due under the Michigan Income Tax Act.• This applies to the filing and payment of the annual return, the application and payment of tax for any extension of time to file the annual return, and payment of first and second quarter estimated payments. These extensions are automatic — there is no need for taxpayers to include any additional information upon the filing of the return or otherwise contact the Department in advance to request an extension. <p>Penalty and interest provisions are temporarily suspended so as to ensure that penalties and interest for failure to file a state income tax return or failure to pay state income taxes are aligned with the extensions set forth above. Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020.</p> <p>Refund interest at the rate provided in MCL 205.30(3) will be added to a refund for amounts paid for tax year 2019 beginning 45 days after the claim for the refund is filed or 45 days after the date by which a return must be filed under this order, whichever is later. Additional interest under MCL 205.30(4) or (5) shall not apply to a 2019 income tax return for which the filing deadline was extended under this order.</p> <p>The extensions per the order are automatic. Taxpayers do not need to file any additional forms to qualify.</p>	Automatic	See “Relief”	<p><u>Executive Order No. 2020-26 (3/27/20)</u></p> <p><u>Notice - Automatic Extension (4/17/20)</u></p>

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Michigan (cont.)	Income Tax	4/27/20	<p>The Department's FAQs provide additional details on the relief available including::</p> <p>Fiscal year filers Fiscal year filers qualify for the relief. If your Michigan or city income tax return for your fiscal year ending during 2019 is due on April 15, 2020 or April 30, 2020 — whether that is the original due date or the due date on extension — the due date is postponed to July 15, 2020 or July 31, 2020, respectively.</p> <p>Fiscal year additional extension (New 4/27/20) A fiscal-year corporate taxpayer with an annual return due on June 30, 2020 must submit an extension request and pay the appropriate amount of tax by July 31, 2020, but the extended annual return remains due on February 28, 2021.</p> <p>Additional extensions Individuals — An individual taxpayer requesting a 6-month extension of time to file a state income tax return must submit that request and pay the appropriate amount of tax by July 15, 2020, but the extended annual return remains due on October 15, 2020. Corporations — A calendar-year corporate taxpayer requesting an 8-month extension of time to file a state corporate income tax return must submit that request and pay the appropriate amount of tax by July 31, 2020.</p> <p>Penalties and interest Penalty and interest will not accrue between April 15, 2020 and July 15, 2020 for most individuals and, likewise, will not accrue between April 30, 2020 and July 31, 2020 for most corporations and city income tax filers. The suspension of penalty and interest is limited to the automatic extensions authorized under the executive order. Penalty and interest will continue to accrue as appropriate for taxes otherwise owed by any taxpayer.</p>	Automatic	See "Relief"	<p>Frequently Asked Questions, State and City Income tax Deadline Change (updated 4/20/20)</p> <p>COVID-19 Updates for the Michigan Department of Treasury (4/24/20)</p>

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Michigan (cont.)	Various	6/30/20	NOTE - At the time of publication, the following bills were presented to the governor but not yet signed. Taxpayers should review status of the bills to confirm whether they have been enacted.	See Relief	See Relief	<u>S.B. 935</u>
	See "Relief"		<u>S.B. 936</u>			
			<u>S.B. 937</u>			
			<p>S.B. 935, 936, and 937 Senate Bills 935, 936, and 937 if enacted would respectively amend the Use Tax Act, the General Sales Tax Act, and the Income Tax Act to allow for deferred tax payments under those acts by a taxpayer whose business has been negatively affected by the COVID-19 pandemic.</p> <p>The bills would establish a schedule for paying taxes that would otherwise be due for March, April, May, June, July, and August, 2020, in equal installments with a final due date of November 20, 2020.</p> <p>Specifically, the bills would allow a qualified taxpayer that files a monthly or quarterly use tax or sales tax return, or a qualified person that is required to withhold tax under the Income Tax Act and files a monthly or quarterly return, to defer payment of taxes until November 20, 2020,</p> <p>Qualified taxpayer (SBs 935 and 936) or qualified person (SB 937) mean a taxpayer or person whose business has been negatively impacted by an executive order issued by the governor in response to the coronavirus public health emergency because either of the following applies:</p> <ul style="list-style-type: none">• As a result of an executive order, the place of business is or was closed or restricted as to ingress, egress, use, or occupancy by members of the public.• The business involves assemblages of people that are or were prohibited by an executive order. <p>A qualified taxpayer or person intending to defer payment of taxes otherwise due for August would have to submit an estimate of those taxes to the Department of Treasury by July 31, 2020, on a form prescribed by the department.</p>			

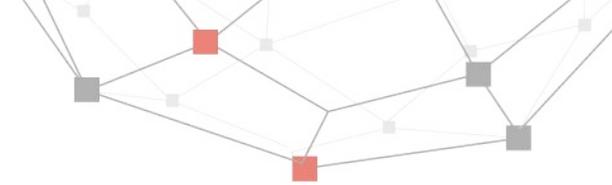
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Michigan (cont.)	Property tax	6/30/20	<p>NOTE - At the time of publication, H.B. 5761 was presented to the governor but not yet signed. Taxpayers should review status of the bill to confirm whether it has been enacted.</p> <p>H.B. 5761 would defer the deadline to pay summer 2020 property taxes until March 1, 2021. "Summer 2020 property tax" means any tax or assessment levied in the 2020 calendar year on real property that is collected under the General Property Tax Act and first becomes a lien before December 1, 2020. Under the bill, interest on delinquent summer 2020 taxes would not begin accruing until June 1, 2021.</p> <p>To qualify for a deferment, a property owner would need to have</p> <ul style="list-style-type: none">• experienced an economic hardship related to the COVID-19 pandemic or the government's response to the pandemic, or both, or certain flooding events• file a statement of intent to defer payment of summer 2020 taxes and an affidavit with the local tax collecting unit attesting to experiencing an economic hardship;• not be party to an escrow agreement; and• not already obtained a deferment on some other basis.	Upon request	See Relief	H.B. 5761

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Minnesota	Individual income tax	3/24/20	<p>The Department is providing additional time until July 15, 2020, for taxpayers to file and pay 2019 Minnesota Individual Income Tax without any penalty and interest. This includes estimated and extension tax payments for the 2019 tax year.</p> <p>It does not include estimated tax payments for individual income taxes due April 15, 2020, for the 2020 tax year.</p>	Automatic	July 15, 2020	<p>Response to COVID-19 (3/23/20)</p> <p>Department Release (3/23/20)</p> <p>COVID-19 FAQs for Individuals (5/27/20)</p>
	Sales, use, and withholding	5/24/20	<p>The Minnesota Department of Revenue is granting a Sales and Use Tax grace period for businesses identified in Executive Order 20-04.</p> <p>Identified businesses with a monthly Sales and Use Tax payment due March 20 will have until May 20 to make that payment.</p> <p>Identified businesses with a monthly or quarterly Sales and Use Tax payment due April 20 will have until May 20 to make that payment.</p> <p>These businesses should still <i>file</i> their returns by the due dates but do not have to make <i>payments</i> until May 20. There is no grace period to make the Sales and Use Tax payment for April Sales and Use Tax—the payment and the return will remain due on May 20.</p> <p>Identified businesses can request additional relief from penalty and interest for reasonable cause after May 20. (New 5/24/20)</p> <p>The Department will not assess penalties or interest on affected businesses that pay by May 20th as outlined above</p> <p>When asked if the Minnesota Department of Revenue will waive use tax requirements when manufacturers, other groups, or organizations donate medicine, medical supplies, or other goods to fight the COVID-19 pandemic in the state, the Department stated it does not have the authority to waive any legally due sales or use taxes. (New 4/27/20)</p>	N/A	<p>May 20, 2020</p> <p>(can request relief after May 20)</p>	<p>Executive Order 20-04</p> <p>Department Notice (4/09/20)</p> <p>COVID-19 FAQs for Businesses (5/18/2020)</p>

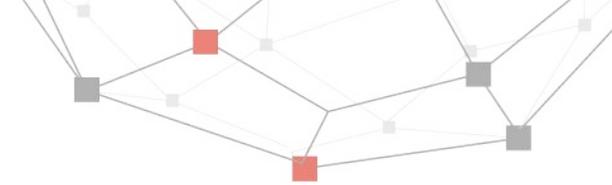
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Minnesota (cont.)	Income tax	4/27/20	<p>The Department reminds taxpayers that the first quarter 2020 estimated income tax payments for individuals, calendar year S-corporations, partnerships, and fiduciaries are still due April 15, 2020. The due date for calendar year corporate franchise taxpayers was March 15, 2020.</p> <p>The Department provides that, to avoid penalty, interest, or additional tax charges, taxpayers must base 2020 estimated payments on one of the following options:</p> <ul style="list-style-type: none">● 90% of estimated liability in 2020,● 100% of actual liability in 2019 (110% for individuals if your adjusted gross income was more than \$150,000)● 75% of actual liability in 2018. <p>The first two options mirror safe harbors for individual taxpayers; whereas existing corporate safe harbors for relative to the current year is 100% (i.e., 100% of estimated liability in 2020). The safe harbor language above does not indicate whether it applies to all taxpayers, or just individual taxpayers. Accordingly, taxpayers wishing to take the safe harbor should review Department guidance for applicability</p> <p>Original April 15 due date not extended (New 4/27/20) The Minnesota filing and payment due dates have not changed for Corporation Franchise Tax. Under state law:</p> <ul style="list-style-type: none">● C corporations receive an automatic extension to file their Minnesota return to the later of 7 months after the due date or the date of any federal extension to file.● To avoid a late -payment penalty, C corporations must pay 90% of the tax due on the return by the due date (April 15, in this case).	See “Relief”	N/A	<p>Estimated payment guidance for 2020 Income tax estimated payments</p> <p>COVID-19 FAQs for Businesses (4/14/20)</p>

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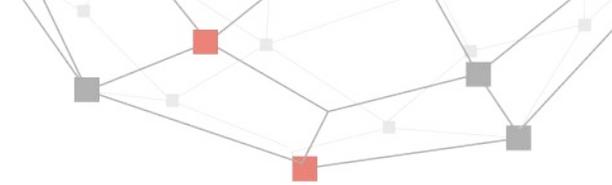
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Minnesota (cont.)	Minnesota Care Tax	4/14/20	<p>Originally due April 15, 2020 (Updated 4/14/20) The Department is granting a 60-day payment grace period for MinnesotaCare monthly and quarterly estimated tax payments due April 15, 2020. These payments are now due June 15, 2020.</p> <p>This grace period is automatic and applies to Provider Tax, Hospital Tax, Surgical Center Tax, Wholesale Drug Distributor Tax, and Legend Drug Use Tax.</p>	See “Relief”	See “Relief”	<p>Response to COVID-19 (3/23/20)</p> <p>Department Notice (updated 4/10/20)</p>
			<p>Originally due March 16, 2020(Updated 4/14/20) The Department will also grant a 60-day filing extension on request for 2019 MinnesotaCare annual returns that were due March 16, 2020. Organizations that request a filing extension by April 15 will have until May 15 to file their return.</p> <p>Taxpayers can request an extension by email at MinnesotaCare.tax@state.mn.us or secure message in e-Services. The request should include the organization's name, address, and federal and state tax ID numbers.</p> <p>Taxpayers can also request relief from penalty and interest for late payments for reasonable cause, including emergency declarations by the president and governor due to COVID-19. See Abatement Information for Businesses.</p>			<p>COVID-19 FAQs for Businesses (4/14/20)</p>
	Property Tax	3/31/20	Effective March 29, 2020, for property taxes payable in 2020 only, taxpayers filing real or personal property tax petitions are granted an extension until May 30, 2020 to file copies of the petition, with proof of service, in the office of the court administrator of the district court.	Automatic	May 30, 2020	H.B. 4531, enacted 3/28/20

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Minnesota (cont.)	Various See Relief	4/27/20	Taxpayers may ask the Department to abate late-payment or late-filing penalties or interest if affected by the COVID-19 pandemic. The guidance includes circumstances that may support an abatement request, when to request an abatement, and how to request an abatement.	See “Relief”	See “Relief”	<u>Abatement Information for Businesses</u> (4/24/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Minnesota (cont.)	Gambling Tax	5/24/20	Gambling Tax Payment Grace Period The Department is offering a Lawful Gambling Tax grace period, on request, for April payments originally due May 20, 2020, if needed due to COVID-19. Organizations that request this extension will have until June 22 to make the payment. Taxpayers have until May 27, 2020, to request this grace period. See the webpage in the Link column for details. Taxpayers that previously requested an extension for February and March payments (originally due in March and April) now have until June 22 to make those payments. If needed, taxpayers may ask the Department to cancel or reduce penalties, additional tax charges, and interest for late filing or payment if taxpayers have a reasonable cause or are negatively affected by the COVID-19 pandemic.	By request	June 22, 2020	Department of Revenue, Gambling Taxes (May 2020)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Minnesota (cont.)	See Relief	5/17/20	<p>Business tax nexus solely due to an employee who is temporarily telecommuting from a Minnesota location due to COVID-19</p> <p>The department will not seek to establish nexus for business income tax or sales and use tax solely because an employee is temporarily working from home due to the COVID-19 pandemic. Generally, an employer that transacts business or derives income from sources in Minnesota must withhold for employees.</p>	See Relief	See Relief	COVID-19 FAQs for Businesses (5/05/20)
	Individual income tax	6/30/20	<p>Individual income tax and temporary in-state presence</p> <p>A Taxpayer's presence in Minnesota due to COVID-19 does not affect whether individuals file Minnesota income tax returns. Minnesota full-year and part-year residents are required to file a Minnesota income tax return if their income meets the state's minimum filing requirements. The filing requirement is the same even if they are in Minnesota due to COVID-19, except for: (1) Military members and their spouses stationed in Minnesota and (2) Individuals covered by income tax reciprocity agreements</p> <p>COVID-19 temporary commuting impact on reporting</p> <p>Minnesota residents income tax filing requirements will not change solely because of telecommuting.</p> <p>Nonresidents or part-year residents may need to apportion income based on the number of days worked from home. Nonresidents need to divide the number of days worked in Minnesota by the total number of days worked.</p>	See Relief	See Relief	COVID-19 FAQs for Individuals (5/27/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Mississippi	Various See "Relief"	5/10/20	<p>Return and Q1 & Q2 Estimates - Due Dates (New 5/10/20) Per Notice 80-20-002, Mississippi has extended the due date for filing income tax returns and making first quarter and second quarter estimated payments to July 15, 2020.</p> <p>This extension applies to individual and corporate income tax returns, franchise tax returns, and fiduciary income tax returns.</p> <p>Additional extension (New 5/10/20) If a taxpayer files for an extension of time to file the return, the return will be due on October 15, 2020. An extension of time to file is not an extension of time to pay the tax due.</p> <p>Withholding tax: payments for the month of April are extended until May 15, 2020. The extension does not apply to Sales Tax, Use Tax, or any other tax types. The extension also does not apply to payments on prior liabilities. These returns should be filed and paid on the normal due date. However, the Department will consider an extension of time to file and pay on a case-by-case basis.</p> <p>Notice 2020-01 provides that “We recognize that our extension does not coincide with the federal extension. However, we cannot extend the deadlines beyond the fiscal year end of June 30. To do so would jeopardize the ability of our state leadership to balance the fiscal year budget.”</p>	Automatic	July 15, 2020	<p>Department Notice 2020-01 (3/23/20)</p> <p>Department Notice 80-20-001 (5/01/20)</p> <p>Department Notice 80-20-002 (5/05/20)</p>

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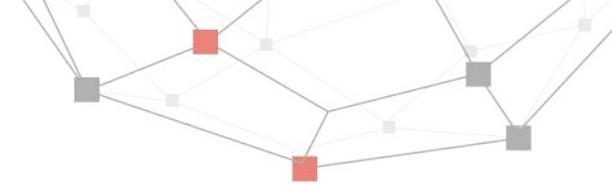
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Mississippi	Property Tax	4/02/20	Homestead Application Deadline: The homestead application deadline has been extended until May 1, 2020.	Automatic	May 1, 2020	Department Release (3/26/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Mississippi (cont.)	Sales and use tax	4/14/20	According to a News Release, “The Commissioner has the authority, by statute, to extend all sales/ use and local tax levies by only one month without requiring the imposition of interest. As of this time, we have not extended the time to file returns; however, we are agreeing to delay the imposition of interest and penalty on any unpaid tax balance for the period covered by the presidentially declared national emergency.”	Automatic	Unknown	Department Release (3/26/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Mississippi (cont.)	Various	5/17/20	<p>The Commissioner ordered the temporary suspension of the requirements associated with the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) for any motor vehicle engaged in interstate emergency relief efforts which will be traveling through the State of Mississippi as part of the emergency relief. Emergency relief includes motor vehicles carrying medical supplies or pharmaceuticals, supermarket products or foods, or fuel.</p> <p>The expiration date of an apportioned registration issued under the International Registration Plan which expires March 31, 2020 is suspended and the expiration date is extended to April 30, 2020.</p> <p>The expiration date of an apportioned registration issued under the International Registration plan which expires April 30, 2020 is suspended and the expiration date is extended to May 31, 2020.</p>	Automatic	See Relief	<u>Order of the Commissioner of Revenue (5/01/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Mississippi (cont.)	See Relief	5/17/20	COVID-19 telework - nexus/apportionment guidance The Mississippi Department of Revenue announced it will not use any changes in the employees' temporary work location to impose nexus or alter any income apportionment while those temporary telework requirements are in place.	See Relief	See Relief	Mississippi Department of Revenue Notice (3/26/20)

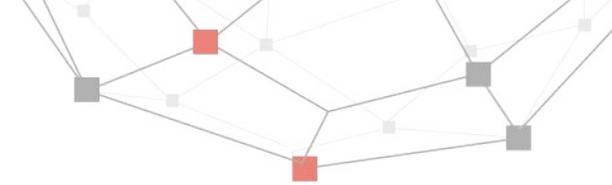
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Missouri	Individual income tax	4/20/20	<p>Mirroring the federal guidance issued by the Internal Revenue Service (IRS), the Missouri Department of Revenue (DOR) will provide special filing and payment relief to individuals and corporations:</p> <ul style="list-style-type: none"> • Filing deadline extended: The deadline to file income tax returns has been extended from April 15, 2020, to July 15, 2020. • Payment relief for individuals and corporations: Income tax payment deadlines for individual and corporate income returns with a due date of April 15, 2020, are extended until July 15, 2020. This payment relief applies to all individual income tax returns, income tax returns filed by C Corporations, and income tax returns filed by trusts or estates. The Department of Revenue will automatically provide this relief, so filers do not need to take any additional steps to qualify. • This relief for individuals and corporations will also include estimated tax payments for tax year 2020 that are due on April 15, 2020. • 2nd quarter estimated payments for individuals and corporations originally due June 15, 2020, is extended to July 15, 2020. (New 4/14/20) • Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. Individuals and corporations that file their return or request an extension of time to file by July 15, 2020, will automatically avoid interest and penalties on the tax paid by July 15. <p>Relief extended to partnership returns (New 4/20/20) The Department is extending the deadline to file returns for Missouri partnership income (Form MO-1065) from April 15, 2020, to July 15, 2020.</p> <p>Additional extension (New 4/14/20) Individuals and corporations may still request an extension to file until Oct. 15, 2020, if they cannot meet the new July 15 filing deadline.</p> <ul style="list-style-type: none"> • An extension to file is not an extension to pay taxes owed. • Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. • Individuals and corporations that file their return or request an extension of time to file by July 15, 2020, will automatically avoid interest and penalties on tax paid by July 15. 	Automatic	July 15, 2020	<p>Governor announcement (3/21/20)</p> <p>Department of Revenue News Release (4/13/20)</p> <p>Department of Revenue News Release (4/14/20)</p>
	Corporate income tax					
	Trusts and estates income tax					
	Partnership tax					

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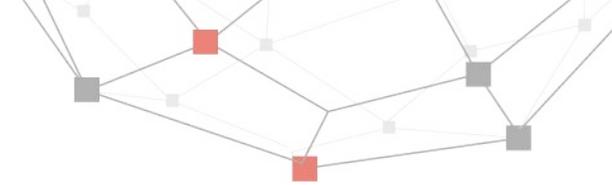
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Montana	Individual Income Tax	3/26/20	<p>Governor Steve Bullock extended the payment and filing deadlines for 2019 individual income taxpayers to July 15 in accordance with the new federal filing deadline.</p> <p>“The Montana Department of Revenue will be lenient in waiving penalties and interest associated with late tax payments and the department will work with taxpayers on an individual basis.”</p>	Automatic	July 15, 2020	Press release, Department of Revenue (03/20/20)

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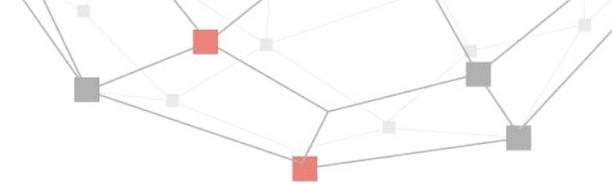
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Montana	Various	4/12/20	<p>Governor Steve Bullock extended the payment and filing deadlines for 2019 individual income taxpayers to July 15 in accordance with the new federal filing deadline. Updated April 12: The July 15 extension also applies to trusts and estates.</p> <p>“The Montana Department of Revenue will be lenient in waiving penalties and interest associated with late tax payments and the department will work with taxpayers on an individual basis.”</p> <p>Estimated taxes (Updated April 12) The payment of the first installment of 2020 estimated tax for individuals, estates and trusts that was due April 15, 2020 is also postponed to July 15, 2020. However, the second installment of estimated tax is still due on June 15.</p> <p>Additional extension (Updated April 12) The extended due date is not postponed. The automatic extension for individuals, estates and trusts is still October 15, 2020.</p> <p>The due dates to pay taxes for other tax types are not postponed.</p>	Automatic	July 15, 2020	<p>Press release, Department of Revenue (03/20/20)</p> <p>Department FAQs (4/8/20)</p>
	See "Relief"					
	Individual Income Tax	4/07/20	<p>Rescheduling individual income tax payment</p> <p>If taxpayers scheduled a payment for individual income tax on or before April 15, the taxpayer may now delay the payment to a date after April 15. But, it must be received on or before July 15, 2020.</p> <p>For instructions to reschedule a payment see Department Posting (in the Link column)</p>	See "Relief"	See "Relief"	Department posting (4/3/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Montana (cont.)	Gaming Tax	4/27/20	Emergency regulations provide relief regarding the video gambling machine tax. Access the regulation (in the Links column) for more detail.	See “Relief”	See “Relief”	Montana Administrative Register (4/17/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Nebraska	Various	4/27/20	<p>Governor Ricketts announced that Nebraskans will have until July 15, 2020 to pay state income taxes.</p> <p>Per the news release - “The State of Nebraska is providing this same income tax relief to state income taxpayers (as provided by the IRS in Notice 2020-18).</p> <p>The tax filing deadline will automatically be extended to July 15, 2020 for state income tax payments and estimated payments that were originally due on April 15, 2020.”</p> <p>The extension generally applies to all income tax returns that have a filing or payment deadline on or after April 1, 2020, and before July 15, 2020. (New 4/27/20)</p> <ul style="list-style-type: none">• Individuals, trusts, estates, corporations, and other non-corporate tax filers qualify for the extra filing time and includes taxpayers that file Nebraska Forms 1040N, 1041N, 1120N, 1120-SN, and 1065N.• This also applies to taxpayers expecting a refund or having zero liability on their 2019 tax returns.	Automatic	July 15, 2020	<p>News Release (03/23)</p> <p>Department FAQs (updated 4/16/20)</p>

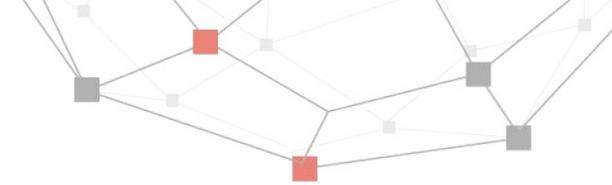
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Nebraska (cont.)	Income Tax	4/09/20	<p>Additional extension</p> <p>Taxpayers may file a Nebraska extension (Form 4868N – individuals; Form 7004N – estates, trusts, and corporations), on or before July 15, 2020, to have the filing date for the return extended to</p> <ul style="list-style-type: none">• October 15, 2020 for individuals and estates and trusts; and• November 15, 2020 for corporations. <p>Individuals and corporations granted a federal extension of time to file will automatically be granted a Nebraska extension for the same time period. Estates and trusts granted a federal extension will automatically be granted a six-month Nebraska extension.</p> <p>To avoid interest and penalties, pay your taxes in full by July 15, 2020.</p> <p>Automatic payments</p> <p>Payments scheduled for April 15, 2020, regarding a 2019 tax return filed before April 15, 2020, will not be automatically rescheduled to July 15, 2020.</p> <p>To change the scheduled payment, follow the instructions on the FAQ page in the Link's column.</p> <p>Estimated payments</p> <p>The estimated payment due April 15, 2020 is now due July 15, 2020; and the estimated payment due June 15, 2020, remains due June 15, 2020.</p>	Automatic	July 15, 2020	Department FAQs (updated 4/16/20)

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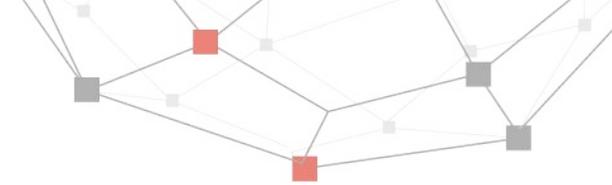
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Nebraska (cont.)	Personal property tax	4/14/20	<p>The Executive Order provides the following personal property tax relief:</p> <ul style="list-style-type: none">• Penalty and interest waiver for property tax returns filed after May 1 and July 1 for the 2020 tax year.• Extending until July 15, 2020, the forfeiture of the personal property tax exemption for failing to timely report tangible personal property. <p>Interest shall be assessed on all value added to personal property after the July 15, 2020, extension.</p>	Automatic	July 15, 2020	Executive Order 20-17 (4/09/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Nebraska (cont.)	Liquor excise tax	3/24/20	<p>Waiver of Excise Tax Penalties – Excise tax payees still have the duty to file and pay the excise tax according to statute. However, the executive order will waive penalties for late payments.</p> <p>Penalties and interest provisions for late payments are waived “for the duration of the COVID-19 emergency”</p>	Automatic	For the duration of the COVID-19 emergency	<u>Executive order 20-06</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Nebraska (cont.)	Withholding	5/24/20	<p>The Department will not require employers to change the state which was previously established in their payroll systems for income tax withholding purposes for employees who are now telecommuting or temporarily relocated to a work location within or outside Nebraska due to the COVID-19 pandemic.</p> <p>A change in work location is not required beginning with the date the emergency was declared, March 13, 2020, and ending on January 1, 2021, unless the emergency is extended.</p>	Automatic	Jan 1, 2021	<u>FAQs about the income tax changes due to the COVID-19 national emergency (5/19/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Nebraska (cont.)	Income Tax	6/07/20	<p>Tax Incentives</p> <p>For purposes of calculating the number of new employees under the Nebraska Advantage Act, the Department will not require employers to track the location of workers displaced by the pandemic, and will consider all employees who worked at the project prior to March 13, 2020 as continuing to work at that location, even though the employer has allowed or required the employees to temporarily work from home or an alternate location.</p> <p>Employees who are hired after March 13, 2020, who work from home or an alternative site, and begin work at the project location by the date this GIL expires, will be considered to have worked at the project since their date of hire.</p> <p>In both circumstances, employers should continue to withhold, or commence withholding, for Nebraska income tax. The employees are considered to have Nebraska source income throughout the period that this GIL applies.</p> <p>The GIL provides other guidance regarding the reporting of employee wages and hours for purposes of the Nebraska Advantage Act.</p> <p>The GIL expires the later of January 1, 2021, or 30 days after the the end of Nebraska's state of emergency declaration.</p>	See Relief	See Relief	<u>GIL 29-20-2 (5/28/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Nevada	Sales and Use tax	6/21/20	<p>Taxability of COVID-19 Fees and Surcharges by Businesses</p> <p>Additional fees attributable to COVID-19 added to the the final selling price of retail sales are subject to Nevada sales tax.</p> <p>Taxpayers are advised to include these amounts with their Total Sales of their sales and use tax returns. Additionally, taxpayers are advised to adjust their point of sales systems to properly code this surcharge as a taxable item.</p>	See Relief	See Relief	<u>Retail Sale Surcharges - Subject to Sales tax (6/15/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New Hampshire	Business Tax and Interest & Dividends Tax	3/31/20	<p>For Qualifying Taxpayers - Additional Relief for Business Tax and Interest & Dividends Tax</p> <p>Qualifying Taxpayers are defined as:</p> <ul style="list-style-type: none">• Business Tax taxpayers whose tax year 2018 total tax liability was \$50,000 or less• Interest & Dividends Tax taxpayers whose tax year 2018 total tax liability was \$10,000 or less. <p>The Department offers relief from applicable interest and penalties for qualifying businesses that are unable to pay an amount due on April 15, 2020, provided that payment of any remaining unpaid balance is made by June 15, 2020.</p> <p>This relief is available for any Business Tax or Interest & Dividends Tax return, extension or quarterly estimated tax payment due on April 15, 2020.</p> <p>Interest and penalties will accrue without any relief on such payments that are not satisfied as of June 16, 2020.</p> <p>Taxpayers that qualify for this additional relief may still take advantage of the automatic 7-month extension of the time to file their 2019 tax return under the circumstance described above, as long as their extension payment is received by June 15, 2020 in an amount equal to either their tax year 2018 total tax liability or tax year 2019 total tax liability.</p> <p>The automatic 7-month extension of the time to file the tax year 2019 return will be measured from the April 15, 2020 due date and will therefore be due no later than November 15, 2020.</p>	Automatic	June 15, 2020	Department Notice 2020-001 (3/30/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New Hampshire (cont.)	Business Tax and Interest & Dividends Tax	3/31/20	<p>Relief for All Business Tax and Interest & Dividends Tax Taxpayers Impacted by the COVID-19 Pandemic</p> <p>2020 Estimates - Interest and penalty safe harbor Calendar year taxpayers will not incur any underpayment of estimated tax penalties if their 2020 liability ultimately exceeds the estimated payments so long as they make their 2020 estimated tax payments in at least the amounts:</p> <ul style="list-style-type: none">• Tax Year 2018 total tax liability, or• Tax year 2019 total tax liability <p>Taxpayers electing to utilize their tax year 2018 total tax liability for purposes of calculating their 2020 estimated tax liability must make a payment equal to at least 25% of the tax year 2018 total tax liability by each of the four quarterly estimate due dates in order to avoid the application of underpayment penalties.</p> <p>The due dates have not been extended.</p>	See “Relief”	See “Relief”	Department Notice 2020-001 (3/30/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New Hampshire (cont.)	Property tax	4/07/20	<p>Temporary modification of interest penalty for late payment of property taxes</p> <p>Municipalities and Counties are authorized to use their abatement authority to grant blanket abatements of the interest charged on all property taxes not paid after their assessment, for the duration of the State of Emergency (April 24 per Order 2020-05). Individual applications for abatements of interest are not required pursuant to this Emergency Order.</p> <p>The temporary prohibition on foreclosures imposed by Emergency Order #4 shall apply to late payment of property taxes. Foreclosure proceedings related to late payment of property taxes are hereby suspended for the duration of the State of Emergency April 24 per Order 2020-05).</p>	See “Relief”	See “Relief”	<p><u>Governor Emergency Order No. 25 (4/3/20)</u></p> <p><u>Executive Order 2020-05, Extension of Emergency</u></p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New Jersey	Various	4/27/20	Enacted on April 14, S-2338 provides the following relief:	Automatic	July 15, 2020	Division COVID-19 Extension and Related Information (4/13/20) S-2338 COVID-19 Fiscal Mitigation Act (4/17/20)
	See Relief		<p>Annual or quarterly Gross Income tax or Corporation Business Tax A taxpayer required to make and file an annual or quarterly return or report pursuant to the New Jersey Gross Income Tax Act or Corporation Business Tax Act on an original due date of April 15, 2020, shall be granted by the Director an automatic extension of time to file those returns or reports and to pay the tax due until July 15, 2020.</p> <p>Interest and penalties A taxpayer granted an automatic extension above shall not be subject to penalties or interest if the return or report is filed and the tax due is paid on or before July 15, 2020, or by such other date that may be permitted by the director.</p> <p>Assessments and refunds (New 4/27/20)</p> <ul style="list-style-type: none"> • In addition to the extension of time to file and pay taxes under the Corporation Business Tax Act and the Gross Income Tax Act, S-2338 impacts the payment of interest on refunds for all taxes, as well as the assessment of all taxes by the Division. • There is a statutorily prescribed time limit for the Division to audit and/or make assessments on tax returns (“the original assessment time period”). <ul style="list-style-type: none"> ○ For most taxes, the original assessment time period is within 4 years of the date that a tax return was filed. ○ The original assessment time period is shorter for Gross Income Tax returns, which must be assessed within 3 years of the date that a tax return was filed. ○ A taxpayer may consent to an additional period of time beyond the 3 or 4 year period (“the consent period”). • S-2338 extends both the original assessment time period and the consent period by an additional 90 days after the COVID-19 state of emergency has been lifted (“the extended assessment time period”). • Therefore, if either the original assessment time period or the consent period ends on or after April 14, 2020, the Division can make an assessment on or before the expiration of the extended assessment time period under the new law. • If the original assessment time period or the consent period ends before April 14, 2020, the Division would be out of time to make an assessment for the returns(s) that are beyond the 3 or 4 year time period. 			

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New Jersey (cont.)	Various See "Relief"	5/10/20	<p>The Division's Due Date page (in Link's column) provides a July 15th due date for various filings including, but not limited to:</p> <ul style="list-style-type: none"> • NJ-1040, Resident Individual Gross Income Tax Return • CBT-100, Annual Corporation Business Tax Form, calendar year filers • 1st Quarter Estimates - <ul style="list-style-type: none"> ◦ NJ-1040ES, Estimated Payments ◦ CBT-150, Statement of Estimated Tax for Corporations calendar year filers • NJ-1065, Partnership Annual Return, calendar year filers. <p>All other returns and payments are due on their original due date, including second quarter estimated tax payments</p> <p>Personal income tax (New 5/10/20) Per the FAQ page (in the Link's column), New Jersey sourcing rules dictate that income is sourced based on where the service or employment is performed based on a day's method of allocation. During the temporary period of COVID-19 pandemic, wage income will continue to be sourced as determined by the employer in accordance with the employer's jurisdiction.</p> <p>The Reciprocal Personal Income Tax Agreement between New Jersey and Pennsylvania eliminates wage sourcing issues for these employees as there is agreement to not tax the wages of a resident of the other state.</p> <p>See the FAQs in the Link column for more details</p> <p>Extension for CBT Fiscal tax year filers - Taxpayers with accounting periods ending between July 31, 2019, and November 30, 2019, have been granted an automatic extension to file their tax returns by April 15, 2020.</p> <ul style="list-style-type: none"> • The taxpayer will not be charged late filing penalties if the return is filed by the April 15, 2020, extended due date. The extension applies only to the filing of the return and does not extend the time to make all required payments. • In addition to the automatic extension, taxpayers can submit the Corporation Business Tax Tentative Return and Application For Extension of Time to File, Form CBT-200-T, which provides a 6-month extension from the original due date. • The fiscal year guidance chart (in Link column) lists the applicable due dates for taxpayers with different fiscal year ends between July 31 and November 30, 2019. 	See "Relief"	See "Relief"	<p>Division's 2019 Return Due Dates page (4/13/20)</p> <p>Telecommuter COVID-19 Employer and Employee FAQ (5/06/20)</p> <p>Fiscal year guidance (4/13/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New Jersey (cont.)	Unclaimed property	4/12/20	<p>New Jersey Unclaimed Property Administration will be automatically extending the 2020 Life Insurance reporting deadline to June 30, 2020.</p> <ul style="list-style-type: none">• There is no need for Holders to file an extension.	Automatic	June 30, 2020	<u>New Jersey State Treasurer (4/09/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New Jersey (cont.)	Various	4/20/20	<p>NJEDA Extends Reporting Deadlines for HUB, Grow, and ERG</p> <p>The New Jersey Economic Development Authority (NJEDA) has extended the annual reporting deadlines for businesses that received tax credits through the Grow New Jersey (Grow NJ), Economic Redevelopment and Growth (ERG), and Urban Transit Hub (HUB) programs. Under the extension, annual reports will be due 90 days after the NJEDA notifies businesses the restrictions imposed by Governor Phil Murphy's Executive Order 107 (EO 107) are no longer in effect.</p> <p>Under existing rules for the Grow NJ and HUB programs, award recipients must submit an annual report 120 days after the end of the relevant tax period. Failure to timely submit this report results in forfeiture of the tax credit for that tax period. Similarly, residential and mixed-use parking ERG approval letters require an annual report for a developer's tax period within 120 days after the end of the tax period. Failure to timely submit this report results in the forfeiture of the tax credits for that tax period.</p> <p>Due to the extenuating circumstances arising from the restrictions placed on businesses, the NJEDA shall extend the 120-day reporting requirement for 2019 annual reports due during the time period in which the EO 107 restrictions are in place to 90 days after the NJEDA notifies businesses restrictions are no longer in effect.</p>	See "Relief"	See "Relief"	New Jersey Economic Development Authority Press Release (4/13/20)

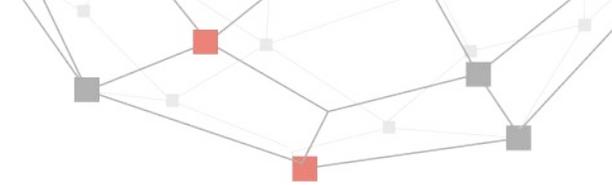
Select state and local tax relief relating to Coronavirus

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New Jersey (cont.)	Property Tax	5/24/20	<p>Executive Order allows municipalities to extend the grace period for property tax payments due on May 1 to June 1.</p> <p>Under existing law, towns may only allow for a grace period of up to 10 days after the property tax deadline without interest or penalty. There is currently no mechanism in the law to allow municipalities to extend the grace period as a result of a public health-related emergency. Executive Order No. 130 allows towns to extend the grace period for property tax payments due on May 1 to June 1, which will enable homeowners to pay their taxes a month after they are due without incurring any interest costs or penalties.</p> <p>However, under Executive Order 130, municipalities are not required to extend the property tax grace period. The Order provides municipalities with flexibility to determine how to proceed given the unprecedented circumstances caused by COVID-19.</p> <p>A.3969 (New 5/24/20) A.3969 provides local government with flexibility with regard to various timeframes, deadlines, and other statutory requirements in order to help them continue to function and meet these obligations during times of emergencies.</p> <p>The bill provides expansive authority to the Director of the Division of Local Government Services in the Department of Community Affairs to extend certain deadlines applicable to local government units of the State during periods of emergency declared by the Governor. Interested taxpayers should review A.3969 for more details.</p>	See Relief	See Relief	<p><u>Executive Order 130 (4/28/20)</u></p> <p><u>Governor news posting (4/28/20)</u></p> <p><u>A.3969 (enacted 5/15/20)</u></p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New Jersey (cont.)	Sales Tax	5/10/20	The Division will temporarily waive the Sales Tax nexus standard which is generally met if an out-of-State seller has an employee working in this State. Thus, as long as the out-of-State seller did not maintain any physical presence other than employees working from home in New Jersey and is below the <u>economic thresholds</u> the Division will not consider the out-of-State seller to have nexus for Sales Tax purposes during this time period	Automatic	See Relief	<u>Telecommuter COVID-19 Employer and Employee FAQ (5/06/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New Jersey (cont.)	Employer Withholding	5/10/20	<p>New Jersey sourcing rules dictate that income is sourced based on where the service or employment is performed based on a day's method of allocation. However, during the temporary period of the COVID-19 pandemic, wage income will continue to be sourced as determined by the employer in accordance with the employer's jurisdiction.</p> <p>The Reciprocal Personal Income Tax Agreement between New Jersey and Pennsylvania eliminates wage sourcing issues for these employees as there is agreement to not tax the wages of a resident of the other state.</p> <p>See the FAQs in the Link column for more details.</p>	Automatic	See Relief	<u>Telecommuter COVID-19 Employer and Employee FAQ (5/06/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New Jersey (cont.)	Various	5/17/20	Department temporarily waives nexus threshold based on presence of employees working in the state On March 30, 2020, the Division of Taxation announced, as a result of COVID-19 causing employees to work from home, that it will temporarily waive the impact of N.J.S.A. §54:10A-2 and N.J.A.C. 18:7-1.9(a), which treats the presence of employees working from their NJ homes as sufficient nexus for out-of-state corporations. If the employees are working from home “solely as result of closures due to the coronavirus outbreak and/or the employer’s social distancing policy, no threshold will be considered to have been met.”	Automatic	See Relief	Telecommuting and Corporate Nexus

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New Jersey (cont.)	Alcoholic Beverage Tax	5/24/20	Exemption for alcohol used in sanitizing formulas A. 3966 provides that whenever the governor declares a public health emergency, the Division of Alcoholic Beverage Control shall publish on its website a notice to licensees advising that no tax imposed pursuant to the Alcoholic Beverage Tax Law shall be payable on any sale or delivery of alcohol used by a licensee in the production of hand sanitizer and other patent, proprietary, medicinal, pharmaceutical, antiseptic and toilet preparations, provided that the license holder submits to the Division of Taxation satisfactory evidence of such sale, delivery, and intended use of the alcohol for such preparations.	Automatic	See Relief	<u>A.3966 (enacted 5/15/20)</u>

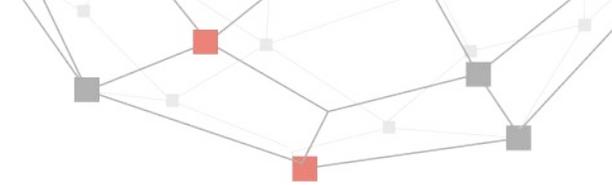
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New Mexico	Income Tax	3/26/20	Individual taxpayers have an extra 90 days to file and pay their 2019 personal income. As such, taxpayers will have until July 15 to file and pay any taxes due.	Automatic	July 15, 2020 for income tax	Press release (3/20/20)
	Payroll Tax		Corporate income taxpayers have an extra 90 days to file and pay their 2019 corporate income taxes. As such, taxpayers will have until July 15 to file and pay any taxes due.		July 25 for withholding	Taxation and Revenue Department News Release (3/25/20)
			<p>Income taxpayers will not be assessed penalties as long as payment is received by July 15, 2020.</p> <ul style="list-style-type: none">The Department will not impose interest charges on taxpayers who take advantage of the 90-day extension. <p>Personal income tax estimates - The 90-day extension applies to the quarterly personal income tax estimated payments required of some taxpayers on April 15, which includes many self-employed New Mexicans, as well as to trusts, estates, and fiduciaries. All of these will now be due no later than July 15, 2020.</p> <p>Withholding - Employers required to remit withholding normally due on the 25th of March, April, May and June will now be due on July 25.</p> <ul style="list-style-type: none">The state will waive any penalties for withholding taxes not remitted during the grace period. However, under state law, interest will accrue from the original due date.			

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New Mexico (cont.)	Income Tax	6/30/20	Individual and corporate taxpayers - No interest or penalties will be assessed to a taxpayer for tax liabilities pursuant to the Income Tax Act or the Corporate Income and Franchise Tax Act for failure to pay the tax that became due April 15, 2020 through July 15, 2020 ; provided that the failure to pay the tax was made without intent to evade or defeat the tax; and provided further that payment for the unpaid payments is made in full on or before April 15, 2021 .	Automatic	April 1, 2021	H.B. 6 (enacted 6/26/20)
	Payroll Tax		No interest or penalties will be assessed to a taxpayer for tax liabilities pursuant to the Withholding Tax Act for failure to pay the tax that became due March 25, 2020 through July 25, 2020 ; provided that the failure to pay the tax was made without intent to evade or defeat the tax; and provided further that payment for the unpaid taxes is made in full on or before April 25, 2021 .	Automatic	April 25, 2021	H.B. 6 (enacted 6/26/20)
	Gross receipts tax		No interest or penalties will be assessed to a taxpayer for gross receipts tax, local option gross receipts tax or compensating tax liabilities for failure to pay any of those taxes that became due March 25, 2020 through July 25, 2020 ; provided that the failure to pay the tax was made without intent to evade or defeat the tax; and provided further that payment for the unpaid taxes is made in full on or before April 25, 2021 .	Automatic	April 25, 2021	H.B. 6 (enacted 6/26/20)
	Property tax		No interest shall accrue and no penalty shall be assessed to a property owner for unpaid property taxes that became due April 10, 2020 ; provided that (1) the unpaid property taxes did not become delinquent because of an intent to defraud by the property owner; (2) payment for the unpaid property taxes is made in full on or before May 10, 2021 ; and (3) the subject property does not have property taxes that became delinquent prior to May 10, 2020.	Automatic	May 10, 2021	H.B. 6 (enacted 6/26/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New York State	Sales tax	5/31/20	<p>Relief: Abate interest on quarterly sales and use tax filings and remittances with a due date of March 20, 2020 for those who were unable to timely file and pay as result of the COVID-19 virus.</p> <p>Exception: Sales Tax Vendors who are required to file returns on a monthly basis and participants in the Promptax program for sales and use tax or prepaid sales tax on fuel are not eligible for this relief.</p> <p>How to obtain relief Taxpayers seeking interest and penalty abatements for COVID-related filing and payment delays may request relief by visiting the Department's website at www.tax.ny.gov. From the Department homepage, taxpayers can click on Tax Department response to novel coronavirus (COVID-19) to find instructions on how to apply for relief. Alternatively, taxpayers that receive a penalty notice from the Tax Department for failure to file returns or make payments due March 20, 2020, should follow the instructions on the notice to request abatement of interest and late filing or late payment penalties that would otherwise apply.</p> <p>Additional extension (New 5/31/20) Executive Order 202.32 (in Link column) grants the Commissioner of Taxation and Finance the authority to abate interest and penalties for a period of up to 100 days for taxpayers who were required to file returns and remit sales and use taxes by March 20, 2020, for the sales tax quarterly period that ended February 29, 2020.</p> <p>Notice N-20-6 provides that those who were unable to timely file and pay quarterly and annual sales tax returns that were due on March 20, 2020, as a result of COVID-19, must now file and pay any amount due by June 22, 2020, in order for the relief outlined above.</p>	Request	June 22, 2020	<p>Important Notice N-20-1 (3/20/20)</p> <p>Important Notice N-20-6 (May 2020)</p> <p>Governor Executive Order 202.32 (5/21/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New York State (cont.)	Income tax	6/14/20	<p>The April 15, 2020, due date is extended to July 15, 2020, for New York State personal income tax and corporation tax returns originally due on April 15, 2020.</p> <p>This extension applies to returns for individuals, fiduciaries (estate and trusts), and corporations taxable under Tax Law Articles 9, 9-A and 33. In addition, the Commissioner is allowing taxpayers to defer all related tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed.</p> <p>Taxpayers do not need to file any additional forms or call the Tax Department to request or apply for this relief. The returns due on April 15, 2020, will automatically be granted the filing and payment deadline extension and relief from penalties and interest.</p> <p>2019 returns due on April 15, 2020, and related payments of tax or installments of tax, including installments of estimated taxes for the 2020 tax year, will not be subject to any failure to file, failure to pay, late payment, or underpayment penalties, or interest if filed and paid by July 15, 2020. Note (New 6/14/20): The relief only applies to the returns and related payments that are originally due on April 15, 2020. For calendar-year taxpayers, the deadlines remain the same for the Mandatory First Installment of Estimated Tax for Corporations due on March 15, 2020 and the second quarterly estimated tax due on June 15. See Notice 20-8 (in Link column).</p> <p>Personal income tax (New 4/20/20)</p> <p>The July 15 extension for personal income tax includes taxes administered by the Tax Department that are reported on the New York State personal income tax return, such as, the New York City resident tax, Yonkers resident income tax surcharge, Yonkers nonresident earnings tax, and metropolitan commuter transportation mobility tax (MCTMT) on net earnings from self-employment.</p>	Automatic	July 15, 2020	<p>Notice N-20-2 (updated 4/14/20)</p> <p>Notice 20-8 (6/11/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New York State (cont.)	Income tax	3/29/20	<p>Extension</p> <ul style="list-style-type: none">If you are unable to file your 2019 return by July 15, 2020, you can request an automatic extension to file your return. Your return will be due on October 15, 2020, if the extension request is filed by July 15, 2020, and you properly estimate and pay your 2019 tax liability with your extension request.Interest, penalties, and additions to tax with respect to such extended tax filings and payments will begin to accrue on July 16, 2020. <p>Exceptions</p> <p>No extension is provided in this notice for the payment or deposit of any other type of state tax, or for the filing of any state information return.</p> <p>Remittance of income tax withheld by employers required to be made using Form NYS-1, Return of Tax Withheld, must be made on time.</p>	Automatic	July 15, 2020	Notice N-20-2 (updated 4/14/20)

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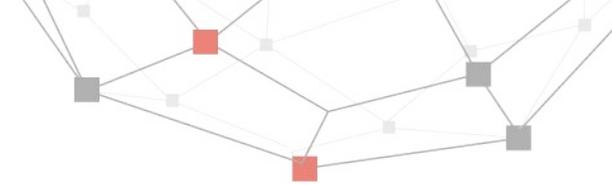
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New York (cont.)	Sales Tax	5/24/20	<p>The state is extending sales tax interest and penalty relief through June 22, 2020.</p> <p>The state previously provided relief through May 19th for returns due March 20th. This extension could provide interest and penalty relief for up to 89,000 vendors who had returns due in March. These small businesses file their taxes quarterly and annually, and have taxable receipts of less than \$300,000 in the previous quarter.</p>	Automatic	June 22, 2020	<u>Governor's Message (5/21/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
New York State (cont.)	Property Tax	6/07/20	Executive Order 202.32 (in Link column) grants a 21-day extension for the payment of property taxes without interest or penalties upon request of the chief executive officer of an affected locality. The localities are listed in the Executive Order. Additional localities are included in Executive Order 202.36 (in Link column).	See “Relief”	21 days	<u>Governor Executive Order 202.32 (5/21/20)</u> <u>Governor Executive Order 2020.36 (6/2/20)</u>

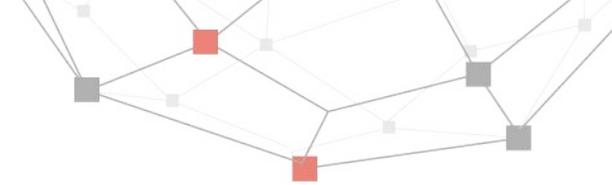
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
North Carolina	Various See "Relief"	5/10/20	<p>The Department will not assess penalties for: (a) failure to file a return, (b) failure to pay the tax, (c) the penalties regarding informational returns, or (d) failure to obtain a license that is due on March 15, 2020, through July 15, 2020, if the corresponding license, return and/or tax is paid on or before July 15, 2020.</p> <p>The relief applies to the following taxes:</p> <ul style="list-style-type: none"> • Income and Franchise Tax, • Withholding Tax, • Sales and Use Tax, • Scrap Tire Disposal Tax, • White Goods Disposal Tax, • Motor Vehicle Lease and Subscription Tax, • Solid Waste Disposal Tax, • 911 Service Charge for Prepaid Telecommunications Service, • Dry-Cleaning Solvent Tax, • Primary Forest Products Tax, • Freight Car Line Companies, and • Various Taxes Administered by the Excise Tax Division as provided in the Release. <p>Interest waiver (New 5/10/20) S.B. 704 waives the accrual of interest from April 15, 2020, through July 15, 2020, on an underpayment of tax imposed on a franchise, corporate income, or individual income tax return, including a partnership and estate and trust tax return, due from April 15, 2020, through July 15, 2020.</p> <p>This interest waiver also applies to interest on estimated income tax payments due between those dates;</p> <p>Refund request (New 5/10/20) S.B. 704 provides that, for franchise, corporate income, and individual income tax, the statute of limitations for obtaining a refund is extended to July 15, 2020, for refund claims for which the statute of limitations to seek a refund expires on or after April 15, 2020, and before July 15, 2020.</p> <p>Additional guidance The Department's FAQs (in link's column) provides more procedural information and a chart detailing the return dates for several excise tax returns, including alcohol, tobacco, and motor fuel taxes.</p>	Automatic	July 15, 2020	<p>NCDOR Important Notice (3/23/20)</p> <p>Department Release (3/31/20)</p> <p>FAQs (3/31/20)</p> <p>S.B. 704 (5/04/20)</p> <p>Department Notice (5/04/20)</p> <p>Department Notice: Waiver of Interest and other Economic Support (5/06/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
North Carolina (cont.)	Unclaimed property	4/12/20	North Carolina has extended the deadline for life insurance companies to file Unclaimed Property Holder Reports until June 1, 2020. <ul style="list-style-type: none">• No Extension Request Form is required for this extension.• For questions about reporting, please email upreports@nctreasurer.com.	Automatic	June 1, 2020	North Carolina State Treasurer (4/09/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
North Carolina (cont.)	Alcoholic Beverage Tax	5/10/20	<p>In response to the hardship caused by COVID-19, the Department is providing alternative means for wholesalers and importers to prove they qualify for the major disaster exemption on malt beverages or wine rendered unsalable.</p> <p>In lieu of in person verification, the Department will accept documentation such as reports, destruction invoices, pictures, or other documentation that substantiates the amount of malt beverages or wine claimed to be exempt was rendered unsalable by major disaster.</p> <p>To obtain a Department verified Form B-C-750, required to claim a major disaster exemption, the taxpayer must:</p> <p>Complete and submit Form B-C-750, Report of Alcoholic Beverages Major Disaster. In the “Describe How Verified” area, the taxpayer will write or type in “COVID-19.”</p> <p>Other conditions are required. Please see the notice, in the Link column, for more details.</p>	By request	See relief	Department Notice (5/05/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
North Carolina (cont.)	Various See "Relief"	6/30/20	Penalty/Interest Waiver Form NC-5502 Taxpayers may qualify for a penalty waiver if they received a notice of tax assessment that includes penalties not included in the automatic waiver noted on the prior page. Taxpayers should use the designated space in the form to explain in detail why the Department should waive the penalty. The Department can only waive interest related to COVID-19 that qualifies for automatic waiver. See the instructions for further details. If the Department grants the request for penalty waiver because the taxpayer was affected by COVID-19, the penalty waiver will be considered a “special circumstances” waiver. A “special circumstances” waiver will not affect a taxpayer’s record of “good compliance” for purposes of the Department’s Penalty Waiver Policy.	Upon Request	See Relief	Form NC-5502, <i>Special Penalty and Interest Waiver - COVID 19</i> (6/28/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
North Dakota	Income tax	4/20/20	<p>North Dakota is currently aligned with the IRS extension date. Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest.</p> <p>Penalty and interest The waiver of penalty and interest through July 15 applies to all income taxes, which includes individuals (Form ND-1), corporations (Form 40), S-corporations (Form 60), partnerships (Form 58), and Fiduciaries (Form 38).</p> <ul style="list-style-type: none">• It does not apply to employer's quarterly wage withholding tax that is due April 30, 2020.• It also does not apply to sales tax or any other tax. <p>Expanded relief - Deadlines between April 1 and July 15 (New 4/20/20) Business income taxpayers with return filing and payment due dates falling between April 1 and July 15, 2020, can file and make payment through July 15, 2020, without penalty or interest.</p> <p>Scheduled ACH payments to be made on April 15, 2020 The state cannot change the amount or the date, but it can cancel the payment for you. See the Tax Guidance document in the links column for more detail.</p> <p>Statute of limitation for amending 2016 return affected? No. The statute of limitations to amend is set in law and is not affected. Similarly, the statute of limitations for 2019 is unaffected by the July 15 waiver announcement. The statute of limitations for a 2019 return remains based off the later of the due date or date filed, which would be April 15, 2023 for the three-year statute of limitations.</p> <p>Estimates (Updated 4/20/20) Filers with first quarter estimated tax payments due April 15, and second quarter estimated tax payments due June 15, can make payment through July 15, 2020, without interest.</p>	Automatic	July 15, 2020	<p><u>COVID-19 Tax Guidance (3/26/20)</u> (updated 4/15/20)</p> <p><u>Commissioner Guidance (4/17/20)</u></p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
North Dakota (cont.)	Unemployment Tax	3/31/20	The due date for quarterly unemployment insurance contributions are suspended until June 30, 2020.	Automatic	June 30, 2020	<u>Governor's Executive Order 2020-15 (3/27/20)</u>
	Workforce Safety and Insurance Premium		<p>Interest on employer premium payments assessed by Workforce Safety and Insurance is suspended until June 30, 2020.</p> <p>The late fee penalty assessed by Workforce Safety and Insurance for late-filed employer payroll reports are suspended until June 30, 2020.</p>			
	Gaming tax	3/29/20	<p>The Office of Attorney General understands that with the gaming operations suspended and gaming sites closed it may be difficult to obtain the staff and resources needed to complete the filing of charitable gaming tax returns for the quarter ending March 31, 2020, which are due on April 30, 2020.</p> <p>The Office of Attorney General extended the deadline for filing the quarterly returns until June 30, 2020.</p> <p>Any interest will be waived for gaming tax that is paid by the extension date.</p>	Automatic	June 30, 2020	<u>Attorney General Message (3/26/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
North Dakota (cont.)	Income tax	5/17/20	<p>COVID-19 telecommuters - nexus and apportionment guidance</p> <p>On April 15, 2020, the North Dakota Department of Revenue announced that: When employees are present in North Dakota in a temporary telecommuting capacity as a COVID related response, the Department will not assert income tax nexus on that basis alone.</p> <p>When employees, whose payroll is ordinarily assignable to another state for payroll factor purposes, are temporarily telecommuting from a location in North Dakota due to a COVID related response, North Dakota will not require inclusion of that payroll in the numerator of the payroll factor</p>	See Relief	See Relief	Guidance for North Dakota Taxpayers During COVID-19 Precautions (4/15/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Ohio and localities admin by DOR	Various See “Relief”	3/31/20	<p>Ohio is extending taxpayers deadline to file and pay the state income tax. The new deadline is July 15.</p> <p>Ohio will waive penalties on tax due payments made during the extension. In addition, based on a legislative agreement between Gov.DeWine and the General Assembly, there will be no interest charges on payments made during the extension.</p> <p>The filing extension, and waiver of penalty and interest, will be available to those filing</p> <ul style="list-style-type: none">● individual income tax,● school district income tax,● pass-through entity tax, and● taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state’s centralized filing system. <p>Individuals, estates, trusts and certain businesses making quarterly estimated income tax payments, have also been granted additional time to file and pay without penalty or interest.</p> <ul style="list-style-type: none">● The first and second quarterly payments, normally scheduled for April 15 and June 15 for most taxpayers, have both been extended to July 15. <p>The Department of Taxation will be issuing more detailed guidelines shortly.</p>	Automatic	July 15, 2020	Notice (3/27/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Ohio and localities admin by DOR	Various See “Relief”	6/21/20	<p>Enacted on March 27, 2020, H.B. 197 allows the Tax Commissioner to extend to any taxpayer a further specified time within which to file any report required to be filed with the Commissioner. Failure to file or pay penalties would also be so extended.</p> <p>NOTE - as of 3/31/20 - the Commissioner has issued guidance on the personal income tax as noted on the previous page but no additional guidance with regards to other taxes required to be filed with the Commissioner have been issued.</p> <p>Taxes <u>administered by the Tax Commissioner</u> include the Commercial Activity Tax, the state sales tax, and the state personal income tax.</p> <p>A Department of Taxation table provides due dates for various filings (listed in the Link column). Included among the guidance is that, for CAT, FIT, S/U, etc.</p> <p>First and Second Quarter pass-through and fiduciary payments (New 6/21/20) The Department’s FAQs (in Link column) adds guidance regarding how an entity or trust pays its first and second quarter 2020 estimated pass through entity and fiduciary tax payments.</p>	See “Relief”	See “Relief”	H.B. 197 (3/27/20) OH DEPT OF TAXATION FAQs (June 2020) OH DEPT OF TAXATION DUE DATE TABLE (4/05/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Oklahoma	Individual Income tax	4/02/20	<p>The Oklahoma Tax Commission provides the following: “Oklahomans now have until July 15, 2020 to file and pay their 2019 Oklahoma income tax return. In response to Treasury Secretary Steven T. Mnuchin announcement on Friday that the Trump administration has decided to push the federal income tax filing date from April 15 to July 15, the Oklahoma Tax Commission (OTC) is likewise extending the 2019 Oklahoma income tax return due date from April 15 to July 15, 2020.”</p> <p>On Apr 2nd</p> <ul style="list-style-type: none">• This is applicable to income tax due from Tax Year 2019 and the first quarter payment for Tax Year 2020, both of which would normally be due on April 15, 2020.• The Oklahoma Tax Commission also provided guidance for taxpayers that already scheduled their 2019 income tax payment to be withdrawn on a future date and may now need to cancel and reschedule these payments to be withdrawn at a later date.<ul style="list-style-type: none">○ Oklahoma Tax Commission provided a form (click here) that allows taxpayers to cancel previously scheduled payments.○ Please follow the directions on the form to submit	Automatic	July 15, 2020	Tax Commission Announcement (3/27/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Oklahoma (cont.)	Income tax	4/09/20	<p>The FAQ page (in Links column) provides a chart of due dates, including the following:</p> <p>Due date for tax year 2019 calendar year filers originally due April 15, 2020, now due July 15, 2020:</p> <ul style="list-style-type: none">• Form 511 Individual Resident Income Tax Return• Form 511NR Individual Nonresident/Part-Year Income Tax Return• Form 512S Small Business Corporate Tax Return• Form 513 Fiduciary Resident Income Tax Return• Form 513NR Fiduciary Nonresident Income Tax Return• Form 514 Partnership Information Return. <p>Due date for 2019 Form 512, Corporate Income Tax Return, is extended from May 15, 2020, to August 14, 2020</p> <p>Additional Extension - 2019 Corporate Income Tax Return</p> <ul style="list-style-type: none">• If the taxpayer has a valid extension of time to file the Federal return and no Oklahoma tax is owed, the Federal extension automatically extends the due date of your Oklahoma return.• If the Federal return is not extended or an Oklahoma tax is owed, an extension of time to file your Oklahoma return can be granted on Form 504-C.• The extended 2019 return must be filed by November 15, 2020.• Note - an extension of time to file is not an extension of time to pay the tax and an extension is valid only when 90% of the tax is paid by the original due date of the tax return. <p>First quarter due dates for Tax Year 2020 are extended from April 15, 2020 to July 15, 2020:</p> <ul style="list-style-type: none">• Form OW8-ES Oklahoma Individual Estimated Tax Coupon• Form OW8-ESC Oklahoma Corporate, Fiduciary and Partnership Estimated Tax Coupon	See "Relief"	See "Relief"	Oklahoma Tax Commission FAQ (4/7/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Oregon	Corporate Activity Tax	3/13/20	<p>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 not assess underpayment penalties to taxpayers making a good faith effort to estimate their first quarter payments.</p> <p>Note (Update 4/12/20) - The DOR Announcement indicates that the Department has several options to grant relief under federal or state declarations of emergency, or when situations arise that impair the ability of taxpayers to meet their obligations.</p>	Automatic	April 30, 2020	<p>DOR Announcement (3/25/20)</p> <p>DOR Announcement (4/9/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Oregon (cont.)	Corporate Activity Tax	5/03/20	<p>Department of Revenue has revised OAR 150-317-1300, dated April 27, 2020, to reflect a change in the threshold for making estimated tax payments from \$5,000 of annual tax liability to \$10,000 of annual tax liability for the first year of the tax. This means businesses that will owe less than \$10,000 are not required to make quarterly estimated tax payments during 2020.</p> <p>Revenue also won't assess penalties for underestimated quarterly payments or for not making a quarterly payment, if businesses don't have the financial ability to make the estimated payment.</p> <p>The Department of Revenue will honor a business taxpayer's good-faith efforts to comply and not assess penalties if they document their efforts to comply, including how COVID-19 has impacted their business.</p> <p>If businesses have been impacted by COVID-19 and are finding it difficult to calculate or pay an estimated quarterly payment, they should keep documentation showing:</p> <ul style="list-style-type: none">• Their inability to pay a quarterly payment because of insufficient funds due to COVID-19.• Their inability to reasonably calculate a quarterly payment or annual tax liability due to their business being impacted by COVID-19.• That the taxpayer is unclear at this time whether the business will owe Corporate Activity Tax in April 2020 due to COVID-19 impacts, after taking into consideration exclusions and subtractions in the law. <p>Businesses uncertain about their economic future due to the COVID-19 crisis, or those that have been closed during this crisis and have no ability to determine that they will owe a tax this year, won't be penalized.</p>	Automatic	See Relief	<u>Revenue eases CAT Requirements (4/29/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Oregon (cont.)	Various	4/27/20	<p>NOTE - Order 2020-02 further expands the relief provided in Order 2020-01 by providing additional relief to certain affected taxpayers,. Except as specifically stated in order 2020-02, it does not change any other payment, filing or other deadline prescribed by law. Order 2020-02 is intended to supplement Order 2020-01 and supersedes that order only to the extent that it is inconsistent with that order</p> <p>Personal Income Tax, transit self-employment, estate, partnership, and S-Corporations</p> <ul style="list-style-type: none"> The Oregon return filing due date for tax year 2019 is automatically extended until July 15, 2020, for any returns due on or after April 1, 2020, and before July 15, 2020 (New 4/27, relief extended to returns due between 4/1 and 7/15) The Oregon tax payment deadline for payments due with the 2019 tax year return is automatically extended to July 15, 2020. The tax year 2019 six-month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020. <p>Personal Income Tax Estimated tax payments for tax year 2020 are not extended.</p> <p>Corporate income/excise tax</p> <ul style="list-style-type: none"> The Oregon return filing due date for tax year 2019 is automatically extended until July 15, 2020, for any returns due on or after April 1, 2020, and before July 15, 2020 (New 4/27, relief extended to returns due between 4/1 and 7/15). Taxpayers do not need to file any additional forms to qualify for this automatic Oregon tax filing and payment extension. The Oregon tax payment deadline for payments due with the 2019 return-is automatically extended to July 15, 2020. <p>Corporate Estimated tax payments for tax year 2020 are not extended.</p>	Automatic	July 15, 2020	DOR Announcement (3/25/20) DOR Announcement (4/9/20) Revenue Director's Order 2020-02 (4/20/20)
	See Relief					

(cont. on next page)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Oregon (cont.)	Various	4/27/20	(cont.from prior page)	Automatic	July 15, 2020	DOR Announcement (3/25/20)
	See Relief		Fiscal year taxpayers <ul style="list-style-type: none">The Oregon return filing due date is automatically extended until July 15, 2020 for any returns with a valid six-month extension period ending on or after April 1, 2020 and before July 15, 2020.Fiscal year returns and related payments due after July 15, 2020, are not extended at this time. Interest and penalties <p>Any interest and penalties with respect to extended Oregon tax filings and payments begin accruing on July 16, 2020.</p> NOTE - No automatic extension is provided in this order for the payment or deposit of any other type of Oregon tax or for the filing of Oregon information returns. Temporary extension of time to request certain refunds and issue notices (New 4/27) <p>The deadline for filing a claim for refund is extended to July 15, 2020, if the deadline for filing the claim for refund otherwise would have expired on or after April 1, 2020, and before July 15, 2020.</p>			DOR Announcement (4/9/20) Revenue Director's Order 2020-02 (4/20/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Oregon (cont.)	Unemployment Insurance Tax	5/17/20	<p>The Oregon Employment Department is offering relief to any business subject to Unemployment Insurance Tax affected by the pandemic and the measures taken to slow its spread.</p> <p>If an employer is unable to pay their unemployment insurance taxes fully for the first quarter of 2020 (for which the statutory deadline for payments was April 30, 2020) because of COVID-19 related factors, the Department will abate interest and penalties.</p> <p>However, the payments must be made within 30 days of the COVID-19 Executive Orders being no longer in effect, or later if a payment arrangement is reached with the Employment Department. To apply for an abatement, please click on the application site found in the Link's column. Employers must still file their quarterly payroll reports on time.</p>	Upon request	See Relief	COVID-19 Employer Relief (May 2020)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Oregon (cont.)	Corporate Activity Tax	6/14/20	<p>Quarterly Corporate Activity Tax (CAT) estimated tax payments are due on or before the last day of January, April, July, and October for the previous calendar quarter.</p> <p>The temporary rule provides that no penalty will be assessed against taxpayers making a good faith effort to comply with estimated payments for tax year 2020. The following circumstances demonstrate good faith:</p> <ul style="list-style-type: none">• The taxpayer cannot reasonably determine, at the time the quarterly installment is due, whether the taxpayer will have CAT liability for the 2020 tax year, due to the negative impact of COVID-19, after taking into consideration CAT exclusions and subtractions.• The taxpayer did not have sufficient funds to pay the required installment for the quarter, due to the impact of the COVID-19 pandemic on the taxpayer's business; or• The taxpayer cannot reasonably calculate the required quarterly installment or annual tax liability due to the impact of the COVID-19 pandemic on the taxpayer's business.	See Relief	See Relief	<u>Temporary Rule 150-317-1500 (6/05/20)</u>

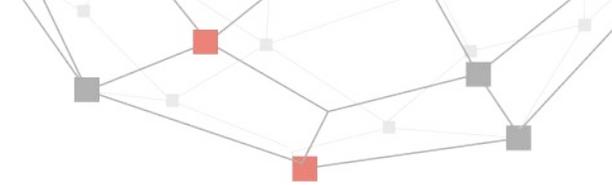
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Pennsylvania	Individual income tax	3/29/20	<p>The deadline for taxpayers to file their 2019 Pennsylvania personal income tax returns is extended to July 15, 2020.</p> <p>The Department of Revenue will also waive penalties and interest on 2019 personal income tax payments through the new deadline of July 15, 2020. This extension applies to both final 2019 tax returns and payments, and estimated payments for the first and second quarters of 2020.</p> <p>The deadline for taxpayers who make quarterly estimated personal income tax payments is also extended to July 15, 2020. That means estimated payments for the first and second quarters of 2020 will be due by July 15, 2020.</p> <p>H.B. 1232 provides that the Department of Revenue shall extend filing and payment deadlines for resident and non-resident individuals to July 15, 2020</p>	Automatic	July 15, 2020	<p>Department Alert</p> <p>H.B. 1232 (enacted 3/27/20)</p> <p>Department FAQs (3/31/20) (updated 4/15/20)</p>
	Various See "Relief"	4/02/20	<p>The Department release provides an extended due date of July 15 for calendar year S corporations, partnerships, and trusts/estates and includes a chart of the applicable due dates (listed in the Link column)</p> <p>In addition, the department is extending the due date for non-resident withholding and partnership corporate net income tax withholding payments to July 15.</p>	Automatic	July 15, 2020	<p>Department Release (4/2/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Pennsylvania (cont.)	Corporate income tax	4/02/20	<p>The department release includes due dates for various filings (listed in the Link column). Included among the guidance is that, for corporate income tax, the Corporate Form RCT-101, originally due May 15, 2020, is now due August 14, 2020.</p> <p>Note - There is no extension for the June 15 estimated payment due date for corporations. In addition, there are no additional extensions for fiscal year filers (taxpayers with a tax year other than January to December).</p>	Automatic	August 14, 2020	Department Release (4/2/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Pennsylvania (cont.)	Withholding	4/07/20	<p>Withholding Requirement for PA employer of a non-resident employee temporarily working from home due to the COVID-19 pandemic in a state that doesn't have a reciprocity agreement with Pennsylvania</p> <ul style="list-style-type: none">• If the employee is working from home temporarily due to the COVID-19 pandemic, the department would not consider that as a change to the sourcing of the employee's compensation.• As such, the employee's compensation remains PA source, and the employer is required to withhold on the compensation.	See "Relief"	See "Relief"	Department FAQ (4/3/20) (updated 4/15/20)

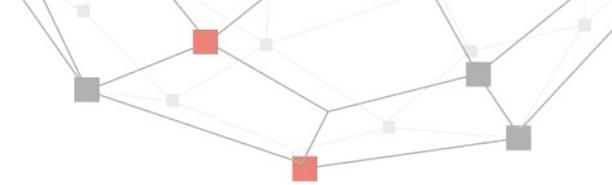
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Pennsylvania (cont.)	Sales tax	4/20/20	Waiver of Penalties on Accelerated Sales Tax Prepayments Businesses that collect Pennsylvania sales tax will not have to make Accelerated Sales Tax (AST) prepayments in April, May or June. Businesses that normally have a monthly prepayment requirement will not be charged penalties for missing the prepayment deadline during this three-month period. Under this new scenario, the department is asking businesses to simply remit the sales tax that they collected during the prior month. The due dates to remit sales tax will be April 20, May 20 and June 22, which follows the standard due dates for monthly filers who have no prepayment requirement.	Automatic	See “Relief”	COVID-19 Page(updated 4/14/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Pennsylvania (cont.)	Informational returns	3/29/20	H.B. 1232 which was enacted on March 27th - temporarily authorizes the Department of Revenue to extend the deadline for the filing of informational returns related to Pennsylvania S corporations and partnerships, estates and trusts. Note - We expect the Department to issue guidance soon.	N/A	N/A	<u>H.B. 1232 (enacted 3/27/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Pennsylvania (cont.)	Unclaimed property	4/12/20	60-day grace period Unclaimed property holders in Pennsylvania will not incur any penalties, fines, or assessments of interest for late filed reports and property received by the Department on or before June 15, 2020. Under Pennsylvania law, businesses are required to report any unclaimed property to the Department by April 15. In light of significant disruption to business operations, the Department is waiving all penalties for late reporting until June 15, 2020.	See "Relief"	June 15, 2020	<u>Treasurer announcement (3/27/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Pennsylvania (cont.)	IFTA	4/20/20	<p>Certain requirements concerning the International Fuel Tax Agreement (IFTA) and Motor Carrier Road Tax (MCRT) are temporarily waived for all commercial carriers and vehicles traveling into or within Pennsylvania. This waiver applies to decals, temporary permits and trip permits. This action is being taken to ensure commercial carriers and vehicles that are transporting essential services or emergency relief supplies to areas in Pennsylvania affected by the COVID-19 outbreak are able to do so.</p> <p>This temporary waiver comes after Pennsylvania Governor Tom Wolf issued a Proclamation of Disaster Emergency. It is necessary to waive any statutory provisions that may slow, limit or otherwise hinder the timely and efficient transportation by commercial vehicles during the COVID-19 emergency.</p> <p>The temporary waiver remains in effect from March 19, 2020 until it is determined by Gov. Wolf that the emergency no longer exists, or for 30 days, whichever occurs later.</p> <p>Note - The motor carriers road tax/IFTA is imposed on fuel consumed by qualified motor vehicles operated within Pennsylvania. Qualified motor vehicles operated in Pennsylvania intrastate activities only are subject to fuel taxation under the motor carriers road tax. Credit is granted for tax paid on fuel purchases.</p>	Automatic	See "Relief"	Pennsylvania Notice (4/17/20)

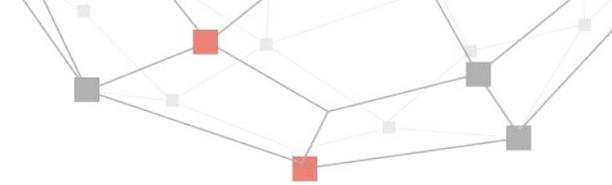
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Pennsylvania (cont.)	Income Tax	4/20/20	<p>The Department published a COVID-19 Information page, which provides guidance including:</p> <p>Cancelling scheduled electronic personal income tax payments Taxpayers will only be able to cancel their annual or estimated personal income tax payment by contacting the Department of Revenue at least two business days prior to the payment date. See the COVID-19 Information page for details.</p> <p>Annual payments due between April 1 and July 15 extended Pennsylvania corporate taxpayers who had annual corporate net income tax returns and payments due in April, May, June or July of 2020 now have until August 14, 2020 to file their returns and make their final payments.</p> <p>Corporate Filers - Additional extension The new due date for corporate filers who have an extension to file their returns is now February 16, 2021. As usual, this additional six-month extension applies to filing the tax return, not to making a payment. For tax returns with a "new due date" of August 14, 2020, the extended due date is February 16, 2021. Per the chart (listed in the Link column) the new date applies to the following corporations:</p> <ul style="list-style-type: none">● Fiscal year ending 11/30/19● Calendar year 2019● Fiscal year ending 1/31/2020● Fiscal year ending 2/29/2020	See "Relief"	See "Relief"	COVID-19 Information Page (5/06/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Pennsylvania (cont.)	Property tax	4/27/20	Waiver of Late Fees/Penalties on Property Tax Payments Enacted on April 20, 2020, S.B. 841 provides that “a taxing district may “do any of the following for the collection of a tax imposed on the assessed value of real property that would otherwise be due by December 31, 2020: (1) collect the tax at the taxing district’s prescribed discount rate, if any, no later than August 31, 2020. (2) waive any fee or penalty otherwise associated with the late payment of the tax if paid in full by December 31, 2020.”	Automatic	December 31, 2020	S.B. 841 News Release (4/20/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Pennsylvania (cont.)	Income tax	5/17/20	COVID-19 telecommuters - Nexus Guidance On April 3, 2020, the Pennsylvania Department of Revenue announced that it will not seek to impose Corporate Net Income Tax nexus solely on the basis of people temporarily working from home as a matter of safety and public health during the duration of the COVID-19 pandemic emergency.	See Relief	See Relief	Pennsylvania Department of Revenue Notice (4/03/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Pennsylvania (cont.)	Inheritance Tax	5/24/20	<p>The Department is asking County Register of Wills offices to implement the following procedures when their operations resume:</p> <ul style="list-style-type: none">• If a taxpayer is filing a return or making a payment and indicates that either was due during the timeframe that offices were closed, please place a date received as of March 12, 2020, on the return and the receipt.• In addition, the department is making system modifications to not apply penalties for payments received late, that otherwise would have been timely during office closures <p>Additionally, the Department of Revenue is aware that several factors have resulted in taxpayers being unable to meet the three-calendar month deadline to receive the inheritance tax five percent discount. Currently, there is no extension for inheritance tax discounts. Taxpayers must make the payment within the time period in order to receive the discount. By counties following the procedures noted above, the receipt dates will determine the taxpayer's discount eligibility.</p>	See Relief	See Relief	<u>COVID-19 Information (5/21/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Rhode Island	Income tax	3/31/20	<p>The Department announced an extension of the filing and payment deadline for calendar year individuals and certain entities. In general, the relief provides three additional months to file returns and pay balances due. No penalties and no interest will apply to those who file on or before July 15, 2020.</p> <p>Tax preparers and taxpayers do not need to file any additional forms or contact the Division of Taxation in any way in order to qualify for this Rhode Island tax filing and payment relief; the relief is automatic.</p> <p>The extended filing and payment due dates for several state taxes including but not limited to:</p> <ul style="list-style-type: none">• Personal income tax annual return (Form RI-1040 and RI-1040NR, non resident), extension (Form RI-4868) and estimate (RI-1040ES)• C corporation (Form RI01120C), business extension (Form RI-7004) and first quarter business estimates (Form RI01120ES/BUS-EST)• Pass-through withholding (Form RI-1096PT), estimate (Form RI-1096PT-ES) and extension (Form RI-4868PT). <p>The Department's chart (listed in the Link column) provides due dates for various other filings including but not limited to:</p> <ul style="list-style-type: none">• Bank Excise• Insurance Gross Premiums• Property Tax Relief• Estate and Trusts	Automatic	July 15, 2020	ADV 2020-11 (4/6/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Rhode Island (cont.)	Income tax	5/24/20	<p>Fiscal-year filers (updated 5/24/20) The July 15, 2020, deadline applies to fiscal-year filers whose original or extended due date for returns and payments, or due date for estimated payments, would normally fall between April 15, 2020, and July 15, 2020. Fiscal-year filers that are on extension, whose original due date fell before April 15, 2020, should keep in mind that their extension is an extension of the time to file, not of the time to pay: Payment was due, by statute, by the original due date of their return.</p> <p>Estimated composite income taxes (updated 5/24/20) The deadline for Estimated composite income tax (Form RI-1040C-ES) payments originally due April 15, 2020, and June 15, 2020 are extended to July 15, 2020.</p> <p>Passthrough withholding New July 15 deadline for pass-through withholding estimates (Form RI-1096PT-ES), normally due April 15, 2020, applies to all entity types.</p> <p>Revised due date chart (New 5/24/20) ADV 2020-21 (in the Link column) provides an updated chart with the normal due date and new due date for various tax filings, including personal and corporate income tax returns and estimated payments.</p>	Automatic	July 15, 2020	ADV 2020-11 (4/6/20) ADV 2020-21 (5/21/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Rhode Island (cont.)	Withholding	5/31/20	<p>The Division issued emergency regulation 20-55-14, which “temporarily simplifies the tax withholding process with regard to remote working.”</p> <p>Income of employees who are nonresidents temporarily working outside of Rhode Island solely due to the pandemic will continue to be treated as Rhode Island-source income for Rhode Island withholding tax purposes</p> <p>Rhode Island will not require employers located outside of Rhode Island to withhold Rhode Island income taxes from the wages of employees who are Rhode Island residents temporarily working within Rhode Island solely due to the pandemic</p>	See Relief	See Relief	<p><u>ADV 2020-22(5/26/20)</u></p> <p><u>280-RICR-20-55-14</u></p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Rhode Island (cont.)	Sales and Use Tax	5/31/20	<p>Sales and Use Tax Nexus</p> <p>For the duration of Rhode Island's coronavirus state of emergency, the Rhode Island Division of Taxation will not seek to establish nexus for Rhode Island sales and use tax purposes solely because an employee is temporarily working from home during the state of emergency, or because an employee is temporarily working from home during the state of emergency and is using property to allow the employee to work from home (e.g., computers, computer equipment, or similar property) temporarily during the state of emergency.</p> <p>This policy is predicated on the condition that there are no other personnel, or any properties or activities, of a remote retailer within Rhode Island that would constitute sufficient physical presence, either before or during the state of emergency, to establish nexus for Rhode Island sales and use tax purposes. This policy is further predicated on the condition that an out-of-state retailer does not have sufficient sales into Rhode Island, either in the number of transactions or in the amount of gross receipts, during the calendar year that would warrant a finding of nexus for Rhode Island sales and use tax purposes</p>	See Relief	See Relief	ADV 2020-24 (5/28/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Rhode Island (cont.)	Income Tax	5/31/20	<p>Corporate Income Tax Nexus</p> <p>For the duration of Rhode Island's coronavirus state of emergency, the Rhode Island Division of Taxation will not seek to establish nexus for Rhode Island corporate income tax purposes solely because an employee is temporarily working from home during the state of emergency, or because an employee is temporarily working from home during the state of emergency and is using property to allow the employee to work from home (e.g., computers, computer equipment, or similar property) temporarily during the state of emergency.</p> <p>P.L. 86-272</p> <p>The performance of any services by employees within Rhode Island will not, of itself, cause their employer to lose the protection of Public Law 86-272. This policy is predicated on the condition that there are no other activities being conducted within Rhode Island on behalf such out-of-state corporate employers, either before or during Rhode Island's coronavirus state of emergency, that would establish nexus with Rhode Island for corporate income tax purposes.</p> <p>Apportionment</p> <p>For the duration of Rhode Island's coronavirus state of emergency, services performed by one or more employees, who previously worked in another state but, solely due to the pandemic, are now working remotely from Rhode Island, will not be considered by the Rhode Island Division of Taxation to increase the numerator of their employer's payroll factor for purposes of apportioning income.</p> <p>This policy is predicated on the condition that the presence of such employees in Rhode Island will be temporary and that they will return to a regular workstation located outside of Rhode Island after the coronavirus state of emergency has ended.</p> <ul style="list-style-type: none">Note - For tax years beginning on or after January 1, 2015, the apportionment formula multi-state corporations must use is single-sales-factor and it applies to all entities treated as C corporations for federal tax purposes. However, taxpayers treated as passthrough entities for federal income tax purposes continue to use three-factor apportionment.	See Relief	See Relief	ADV 2020-24 (5/28/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Rhode Island (cont.)	Various	5/31/20	Tax-related help is available during coronavirus pandemic ADV 2020-23 (in Link column) provides guidance regarding assistance for taxpayers who are facing economic hardship, including: existing monthly installment agreements, new installment agreements, and penalty waiver requests.	See Relief	See Relief	ADV 2020-23 (5/27/20)
	See Relief					
	Various	5/31/20	Form PW-COVID 19, Coronavirus Hardship Penalty Waiver Request Taxpayers that receive an interest and penalty assessment as a result of a Coronavirus Disease 2019 (COVID-19) related hardship can complete this penalty waiver request form and mail it, along with a copy of the assessment(s), to the RI Division of Taxation Tax types listed on the form are: corporate income tax, personal income tax, withholding tax, sales tax, meals and beverage tax, hotel tax, and other.	See Relief	See Relief	Form PW-COVID-19

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Rhode Island (cont.)	Unemployment	4/20/20	<p>The Rhode Island Division of Taxation provides information for employers about Rhode Island unemployment insurance amid the coronavirus pandemic (COVID-19).</p> <p>Topics covered in the following answers to frequently asked questions (FAQs) include unemployment insurance (UI) tax rates, UI tax and wage reports, and more.</p> <p>Among the guidance, the Division provides that:</p> <p>Rhode Island has not changed the due date of the first-quarter 2020 tax and wage reports (Form TX-17) that were due on or before April 30, 2020. Please check the Division of Taxation's special coronavirus webpage for any updates on changes to any given tax filing or tax payment deadline: http://www.tax.ri.gov/COVID/.</p> <p>If a business was forced to shut down or reduce its workforce as a result of the coronavirus pandemic, the employer tax rate is affected as follows. The employer's UI account will not be charged for the costs associated with employees laid off because of the coronavirus pandemic. Instead, those costs will be charged to a separate account -- the UI program's balancing account. Therefore, those costs will, in effect, be borne by the State, not by that employer.</p>	See "Relief"	See "Relief"	<u>Unemployment insurance tax - information for employers (updated 5/20/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
South Carolina	Income tax	4/20/20	<p>Taxpayers and payments eligible for relief South Carolina tax relief to July 15, 2020, applies to all taxpayers that have an income tax, franchise tax, or corporate license fee filing or payment deadline (originally or pursuant to a valid extension) between April 1, 2020 and July 15, 2020.</p> <p>Individuals (including individuals working or living outside the United States), corporations, partnerships, banks, savings and loans, utilities, trusts and estates, and tax-exempt organizations qualify.</p> <p>The South Carolina tax returns and payments on the following returns qualify for this relief: SC 1040, SC 1120, SC 1120U, SC 1120S, SC 1065, SC 1101B, SC 1104, SC 1041, and SC 990-T.</p> <p>The taxpayer may be a calendar year or fiscal year taxpayer</p> <p>Interest or penalties related to this tax relief will be waived.</p> <p>Estimated payments South Carolina tax relief to July 15, 2020, applies to estimated tax payments due June 15, 2020. A taxpayer that has a quarterly estimated tax payment due on or after April 1, 2020, and before July 15, 2020, may make the payment by July 15, 2020, without penalty.</p> <p>Additional extension Taxpayers who need additional time to file may choose to file the appropriate extension form by July 15, 2020, to obtain an extension to file their return. The extension date may not go beyond the original statutory extension date.</p> <ul style="list-style-type: none">For example, a Form SC 4868, "Request for Extension of Time to File South Carolina Individual Income Tax Return," may be filed by July 15, 2020, to extend the time to file an individual income tax return, but that extension will only be to October 15, 2020. The extension will not extend the time to pay South Carolina income tax beyond July 15, 2020.	Automatic	July 15, 2020	<p>Information Letter 20-8 (4/13/20)</p> <p>Department COVID-19 page (4/17/20)</p> <p>Filing and payment relief available for South Carolina taxes (4/14/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
South Carolina (cont.)	Various See “Relief”	3/24/20	<p>Department announced in SC Information Letter #20-3 that affected taxpayers will have until June 1, 2020 to file and pay taxes for returns that are due between April 1, 2020 and June 1, 2020. On March 21, 2020, Governor McMaster directed that other state taxes (i.e., those taxes other than the income taxes conforming to the new federal income tax deadline) will remain delayed until June 1, 2020, as previously ordered.</p> <p>The June 1, 2020 relief applies to taxes administered by the Department or tax returns filed with the Department between April 1, 2020 and June 1, 2020, including, but not limited to:</p> <ul style="list-style-type: none">• State sales and use taxes• Local sales and use taxes collected by the Department• Property tax returns filed with the Department (Note - This tax relief only applies to any property tax return filed with the Department (e.g., PT-100, PT-300, PT-420). Business property tax returns for Cherokee, Chester, Colleton, Dorchester, Greenville, Oconee, Pickens, and Saluda counties are filed with the Department and qualify for this tax relief.)• Withholding taxes• Motor fuel user fees• State accommodations taxes• Beer, wine, and liquor taxes <p>Note: The relief does not apply to tax returns filed with a county or municipality, such as the local hospitality tax or local accommodations tax pursuant to Title 6 of the South Carolina Code of Laws. A taxpayer should contact the county regarding any tax relief being provided for tax payments made to the county or tax returns filed with the county.</p>	Automatic	June 1, 2020	Information Letter 20-4 (3/23/20) Information Letter 20-3 (3/17/20)

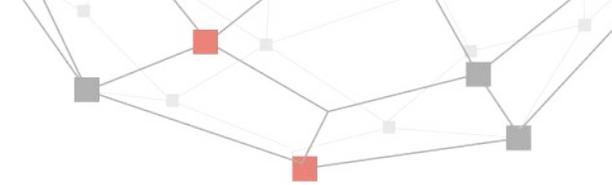
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
South Carolina (cont.)	Income tax	4/07/20	<p>Automatic payments</p> <p>Payments that were scheduled before the due date changed will not automatically be rescheduled. If a taxpayer's payment was already submitted, mailed, or processed, it cannot be changed, returned, or refunded.</p> <p>If a taxpayer scheduled state tax payment has not been processed, follow the steps in the COVID-19 page provided in the Link column to cancel or reschedule.</p>	See "Relief"	See "Relief"	<p>Information Letter 20-4 (3/23/20)</p> <p>Department COVID-19 page</p>

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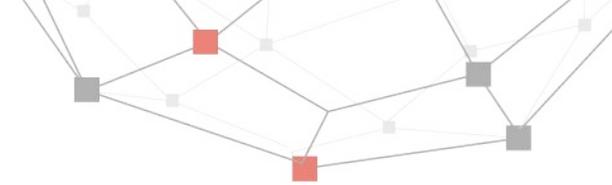
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
South Carolina (cont.)	Property Tax	5/10/20	<p>Business Personal Property (BPP) returns that are filed with the Department and have an original due date of April 30 are now due June 1, 2020.</p> <p>This due date extension has been adopted by some SC counties, but not all. Taxpayers who file their BPP returns with their county, and not with the SCDOR, should contact their county auditor's office if they have questions about their BPP return due date.</p>	Automatic	June 1, 2020	ReveNews (5/05/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
South Carolina (cont.)	Income Tax	5/24/20	Nexus The Department will not use changes solely in an employee's temporary work location due to the remote work requirements arising from, or during, the COVID-19 relief period (March 13, 2020 – September 30, 2020) as a basis for establishing nexus, losing P.L. 86-272 protection, or altering apportionment of income.	Automatic	September 30, 2020	Department of Revenue Information Letter 20-11 (5/15/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
South Carolina (cont.)	Withholding	5/24/20	<p>Effective from March 13, 2020 through September 30, 2020, South Carolina will not use the temporary change of an employee's work location during the COVID-19 relief period to impose a South Carolina withholding requirement under Code Section 12-8-520, as explained below. This relief does not apply to workers whose status changes from temporary to permanent status during this period.</p> <p><i>SC Business with Employees Temporarily Changing Work Location to Outside SC</i></p> <p>South Carolina law requires businesses located in South Carolina to withhold income tax on the wages of residents and nonresidents who are working in South Carolina. During the COVID-19 relief period, a South Carolina business's withholding requirements are not affected by the current shift of employees working on the employer's premises in South Carolina to teleworking from outside of South Carolina. Accordingly, the wages of nonresident employees temporarily working remotely in another state instead of their South Carolina business location are still subject to South Carolina withholding.</p> <p><i>Out-of-State Business with Employees Temporarily Changing Work Location to South Carolina</i></p> <p>South Carolina law provides that wages of South Carolina residents who are working in a state other than South Carolina are not subject to South Carolina withholding if the wages are subject to the withholding laws of the state in which they are earned and the employer is withholding income taxes on behalf of the other state. During the COVID-19 relief period, an out-of-state business is not subject to South Carolina's withholding requirement solely due to the shift of employees working on the employer's premises outside of South Carolina to teleworking from South Carolina. Accordingly, the wages of a South Carolina resident employee temporarily working remotely from South Carolina instead of their normal out-of-state business location are not subject to South Carolina withholding if the employer is withholding income taxes on behalf of the other state.</p>	Automatic	September 30, 2020	Department of Revenue Information Letter 20-11 (5/15/20)

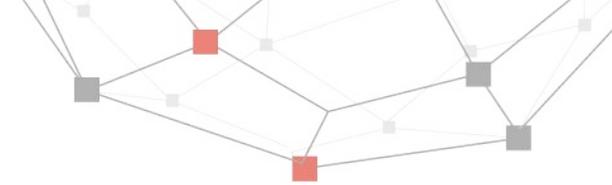
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
South Dakota	Property Tax	3/31/20	<p>Payment Relief: The Department of Revenue stated:</p> <p>“The Department of Revenue has been asked whether a deferment or a delay of the payment of real property taxes is possible. There is no authority in state law that allows for a deferment or a delay of the property tax payment deadlines.</p> <p>The State of South Dakota does not levy or collect any real property taxes. Rather, property taxes are imposed by your local cities, schools, counties, and townships, and are collected by your local county treasurer. Your local cities, schools, counties, and townships, count on the real property tax revenue to operate.</p> <p>If you are concerned about your ability to pay your real property taxes, state law provides for the late payment of real property taxes with an interest penalty. The interest rate would be .8333% per month (for a full year, a rate of 10%) that will be applied to the amount owed. For example, if a business chooses to not pay the pay the first half taxes that become delinquent on May 1, the business could pay the first half taxes in July along with 3 months of interest at .8333% per month.</p> <p>We realize this is a very difficult and challenging time for business owners. Please know we are here to help. Please feel free to contact a member of our team at 605.773.3139.”</p>	N/A	N/A	Concerns with Meeting Property Tax Deadlines (3/25/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
South Dakota (cont.)	Bank Franchise Tax	4/07/20	Bank Franchise Tax returns must be filed and paid within 15 days after the taxpayer's federal income tax return is due. If your federal income tax return due date has been extended from April 15, 2020, to July 15, 2020, then your bank franchise tax return due date is automatically extended to July 30, 2020. Note - The only extension currently in place is for the filing and payment of the Bank Franchise Tax. Follow the normal filing and paying due dates for all other state taxes.	Automatic	July 30, 2020	Department COVID-19 FAQs (4/3/20)

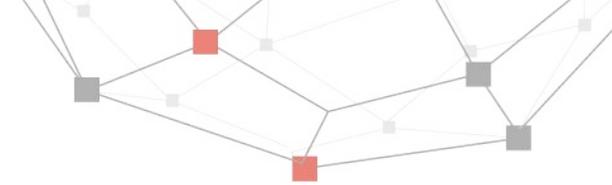
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Tennessee	Franchise and Excise Tax	4/02/20	<p>The Tennessee Department of Revenue has extended the due date for filing and paying franchise and excise tax from April 15, 2020 to July 15, 2020. Taxpayers will have until July 15, 2020, to file returns and make any payments (including quarterly estimated payments) originally due on April 15, 2020. Interest and late filing penalties will not be applied to returns filed and payments made on or before this extended due date.</p> <p>Extensions The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged.</p>	Automatic	July 15, 2020	<p>Notice 20-05 (March 2020)</p> <p>Department release (3/31/20)</p> <p>Department of Revenue COVID-19 Updates (4/17/20)</p> <p>Department FAQs (6/11/20)</p>
	Business Tax (i.e. Gross Receipt)	4/02/20	<p>The Tennessee Department of Revenue has extended the due date for filing and paying the Business Tax from April 15, 2020 to June 15, 2020.</p> <p>The Business Tax is a tax on gross receipts that applies to most businesses selling goods or services. Taxpayers will have until June 15, 2020 to file returns and make any payments originally due on April 15, 2020.</p> <p>Interest and late filing penalties will not be applied to returns filed and payments made on or before this extended due date.</p>	Automatic	June 15, 2020	<p>Notice 20-07 (March 2020)</p> <p>Department release (3/31/20)</p> <p>Department of Revenue COVID-19 Updates (4/17/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Tennessee (cont.)	IFTA	4/14/20	The Department posted the following on its website: “COVID-19 Update: Tennessee-based interstate trucking companies have until May 26 to file their first quarter IFTA returns.”	Automatic	May 26, 2020	Department of Revenue: Motor Carrier

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Texas	Sales tax	3/26/20	<p>The Comptroller's message provides that:</p> <p>"[O]ur agency is here to offer assistance to those businesses that are struggling to pay the full amount of sales taxes they collected in February [and due on March 20, 2020].</p> <p>For businesses that find themselves in this situation, our agency is offering assistance in the form of short-term payment agreements and, in most instances, waivers of penalties and interest.</p> <p>We ask that you contact our Enforcement Hotline at 800-252-8880 to learn about your options for remaining in compliance and avoiding interest and late fees on taxes due."</p>	Upon request	N/A	Comptroller Notice (3/24/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Texas (cont.)	Franchise tax	4/02/20	<p>Franchise tax extended due date The Texas Comptroller of Public Accounts is automatically extending the due date for 2020 Texas franchise tax reports (i.e. this is the franchise tax report due in 2020) to July 15, 2020.</p> <p>The due date extension applies to all franchise taxpayers. The extension is automatic, and franchise taxpayers do not need to file any additional forms.</p> <p>Non-EFT Franchise Taxpayers additional extension Non-electronic funds transfer (non-EFT) franchise taxpayers that cannot file by July 15 may file an extension request on or before July 15 and must pay 90 percent of the tax due for the current year, or 100 percent of the tax reported as due for the prior year with the extension request. Non-EFT franchise taxpayers who request an extension have until Jan. 15 to file their report and pay the remainder of the tax due.</p> <p>If the extension request does not meet the payment requirements when the report is filed, penalty and interest will apply to any part of the 90 percent of the tax not paid by July 15 and to any part of the 10 percent of the tax not paid by Jan. 15, 2021.</p> <p>EFT Franchise Taxpayers additional extension First Extension - On or before July 15, franchise taxpayers that are mandatory EFT payers may request an extension of time to file to Aug. 15 and must pay 90 percent of the tax due for the current year or 100 percent of the tax reported as due for the prior year with the extension request.</p> <p>Second Extension - On or before Aug. 15, EFT franchise taxpayers may request a second extension of time to file their report and must pay the remainder of any tax due with their extension request. The Aug. 15 extension request extends the report due date to Jan 15, 2021</p> <p>Any payments made after Aug. 15 will be subject to penalty and interest.</p>	Automatic	See "Relief"	<p><u>Comptroller Notice (4/2/20)</u></p> <p><u>Comptroller Franchise tax Extension of Time to File (4/2/20)</u></p> <p><u>Comptroller Reminder (5/07/20)</u></p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Texas (cont.)	Independently procured insurance tax	4/07/20	<p>The annual independently procured insurance tax report for 2019 is due May 15, 2020.</p> <p>The Comptroller will grant, upon request, a 60-day extension to July 15 to file and pay this tax. Taxpayers who have been granted the 60-day extension and need more time to file and pay this tax can apply for an additional 30-day extension on or before July 15.</p> <p>See the posting in the link column for details on how to request relief.</p> <p>Any filings and payments made after the last day of the extension will be subject to penalties.</p>	By request	July 15, 2020	Comptroller posting

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Texas (cont.)	Sales tax	5/31/20	<p>Taxability of COVID-19 Fees and Surcharges by Businesses</p> <p>When costs increase, many businesses impose additional charges on customer billings, receipts and invoices. Fees and surcharges charged by Texas businesses related to the COVID-19 pandemic are not governmental fees, but charges that businesses have chosen to pass along to recoup the higher costs of goods and services provided to their customers.</p> <p>For Texas sales tax purposes, additional fees and surcharges related to the selling price of a taxable item are considered part of the sales price and are subject to tax in the same manner as the item or service being sold. If the item or service sold is taxable, then the related fees or surcharges are also taxable, even if separately stated or identified as a dollar-for-dollar reimbursable expense.</p>	See Relief	See Relief	Comptroller Tax Policy News (May 2020)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Utah	Income tax	4/20/20	<p>Penalty and interest waiver</p> <p>Amendments to regulation R861-1A-42 authorizes the waiver of interest accrued between April 15, 2020, and July 15, 2020, for unpaid 2019 income tax liability.</p> <p>The regulation R861-1A-42(2)(b) provides:</p> <p>As a result of the COVID-19 emergency, the commission finds there is reasonable cause to waive interest from April 15, 2020 to July 15, 2020 for:</p> <ul style="list-style-type: none">• a return due April 15, 2020 under Title 59, Chapter 7 [Corporate Franchise and Income Tax]• a payment due April 15, 2020 under Section 59-7-504 [Corporate Franchise and Income Tax Estimated tax payments]• a return due April 15, 2020 under Subsection 59-10-514(1)(c) [Individual Income Tax]. <p>Fiscal Year taxpayers</p> <p>The commission may find reasonable cause to waive interest for a return due after April 15, 2020, but on or before July 15, 2020 for a fiscal year filer under Title 59, Chapter 7 or Chapter 10, if the commission finds that the interest accrued as a result of the COVID-19 emergency.</p>	By request	July 15, 2020	Emergency Regulation R861-1A-42 (4/15/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Utah (cont.)	Income tax	4/27/20	<p>Estimated payments aligned with federal H.B. 3003 modifies Utah's estimated payment statute to provide the following:</p> <ul style="list-style-type: none">• A corporate taxpayer shall make an estimated tax payment "on or before the date on which the corporation is required to make a payment of an estimated tax for the same time period to the federal government."• "The due date shall be superseded by the due date for federal estimated payments if modified by other federal action." <p>The bill took effect on April 22, 2020. The changes noted here have retrospective operation for a taxable year beginning on or after January 1, 2019.</p> <p>Filing due date H.B. 3003 provides that a corporate return is due the later of the 15th day of the fourth month following the close of the taxable year or "the day on which a corporation required to make a return under this chapter is required to file a federal income tax return." Interest accrues from the day on which a return is due.</p> <p>Additional extension H.B. 3003 provides that, for a taxable year beginning on or after January 1, 2019, but beginning on or before December 31, 2019, a corporate taxpayer may receive an extension for the time period that ends on the last day of the extension to file the taxpayer's federal income tax return.</p> <p>Individual and fiduciary due dates H.B. 3003 adds that individual and fiduciary income tax returns shall be filed "on or before the day on which a federal . . . return is due."</p> <p>General extension of time to pay H.B. 3003 provides that a taxpayer shall receive an extension of the time for the payment of the amount determined as the tax of the taxpayer, or any part of that amount, for the time period that ends on the last day of the extension to pay the taxpayer's federal income tax.</p> <p>Taxpayers should consider whether Federal Notices extending the federal due dates would qualify under H.B. 3003 to extend Utah's due dates.</p>	See "Relief"	See "Relief"	H.B. 3003 (enacted 4/22/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Vermont	Income tax	5/24/20	<p>Income tax filing due dates for the following taxes have been extended from April 15, 2020 to July 15, 2020:</p> <ul style="list-style-type: none">• Vermont personal income tax• Corporate income tax• Fiduciary income tax• Vermont Homestead Declaration and Property Tax Credit Claims <p>This includes any tax year 2020 estimated payments that were due for these taxes on April 15th, 2020.</p> <p>This means taxpayers can file and pay these taxes on or before July 15, 2020 without any penalty or interest.</p> <p>Access the Department's FAQs and Update page (in Link's column) for more information.</p> <p>The May 19th Dept Press Release states that the relief is extended to tax year 2020 estimated income tax payments due between April 15 and before July 15 to be payable by July 15 without any penalty or interest. (New 5/24/20)</p> <p>Second Quarter Estimates (New 5/24/20) Penalties and interest will be waived for estimated income tax payments that are originally due June 15, 2020 so long as they are paid by July 15, 2020. This relief applies to:</p> <ul style="list-style-type: none">• Vermont personal income tax• Corporate and business/pass-through income tax• Fiduciary and estate income tax	Automatic	July 15, 2020	<p>Department Press Release (3/23/20)</p> <p>Department COVID-19 FAQs (3/29/20)</p> <p>Department Coronavirus (COVID-19 Update: Information for Taxpayers (4/14/20)</p> <p>Department Press Release (5/19/20)</p>

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Vermont (cont.)	Sales tax	3/29/20	The Department of Taxes provides the following:	Automatic	“Until further notice”	<u>Department Press Release (3/23/20)</u>
	Meals and Rooms Tax		“The Governor has directed the Commissioner of Taxes to exercise his authority to provide relief to Vermont businesses who owe Meals and Rooms Tax or Sales and Use Tax until further notice. Many of our local businesses find themselves unable to meet the March 25 and April 25 filing deadlines due to the implementation of mitigation steps to slow the spread of COVID-19. Taxpayers who are unable to meet the deadlines will not be charged any penalty or interest on these taxes for late submissions.” Access the Department’s FAQs for more information.			<u>Department COVID-19 FAQs (3/29/20)</u> <u>Department Coronavirus (COVID-19 Update: Information for Taxpayers (4/14/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Vermont (cont.)	IFTA	5/10/20	<p>The final filing date for the IFTA's first-quarter return will be May 26, 2020. This first-quarter report will continue to include transactions between January 1 and March 31. During this extension, no penalties or interest will accrue until the expiration of the extension period.</p> <p>This decision does not extend to any other quarterly filing deadlines. This decision does not waive any requirements for the contents of the quarterly reports, nor does it waive any other provisions of administrative rules or Vermont law related to motor carrier requirements.</p>	Automatic	May 26, 2020	<u>Department Notice (4/28/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Vermont (cont.)	Sales and use tax	5/24/20	<p>Because of heightened awareness about the use of face coverings, below is a quick summary of Sales and Use Tax as it relates to the various types of coverings.</p> <ul style="list-style-type: none">● N95 respirators and surgical masks are exempt from sales and use tax under 32 V.S.A. § 9741(2) because these items are therapeutic in nature, not normally used by people who aren't ill or injured, and are not capable of repeated usage. Although in these unusual times these items are becoming more routinely used by the general population, they are still exempt from tax.● Scarves are exempt because they qualify as clothing under the law.● Breathing masks and face shields are taxable under 32 V.S.A. § 9741(45). Although clothing is exempt from sales tax, protective equipment is taxable, because it is typically used in nonmedical settings, such as manufacturing and cleaning.● Handkerchiefs are also taxable because they qualify as taxable "clothing accessories or equipment" under Vermont law.	See Relief	See Relief	<p>VTax Connect (5/14/20)</p> <p>Fact Sheet (5/14/20)</p>

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Vermont (cont.)	Property Tax	5/24/20	<p>S.B. 344 authorizes the legislative body of a municipal corporation to:</p> <ul style="list-style-type: none">• extend or establish a new time and method of payment of property taxes;• reduce or waive penalties, interest, and fees for late payment of property taxes; and• adjust the municipal property tax rates for the calendar year 2020. <p>Such authorization expires on January 1, 2021.</p> <p>This relief shall apply only to property taxes collected by a municipality from the taxpayers. This section shall not apply to any deadlines, penalties, or interest imposed on a municipality with respect to payment of the statewide education property tax due to the State or a school district.</p>	See Relief	See Relief	S.B. 344 (enacted 5/14/20)

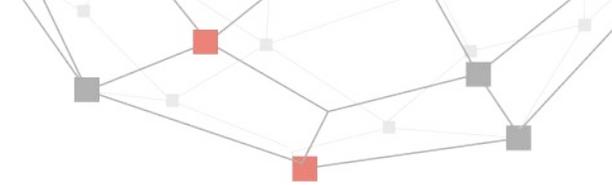
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Vermont (cont.)	Various See Relief	6/21/20	Guidance for Individuals Temporarily Living and Working Remotely in Vermont Non-residents temporarily living and working in Vermont have an obligation to pay Vermont income taxes on the income earned while living and performing work in Vermont. This is true even if in Vermont due to the COVID-19 pandemic, and regardless of whether the employer is located inside or outside of Vermont. For businesses who have remote workers located in Vermont only on a temporary basis, Vermont will not require that business to change the employee's withholding state. However, businesses and their employees who have temporary remote workers in Vermont may wish to discuss a change to the employee's withholding state if the employee intends to be here for an extended time period, albeit temporarily. Workers who have moved to Vermont permanently and make Vermont their domicile will need to have their withholding location changed.	See Relief	See Relief	<u>Coronavirus (COVID-19) Update: Information for Taxpayers</u> <u>Coronavirus (COVID-19) Update: Who Needs to File</u>

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Vermont (cont.)	Unemployment Insurance Tax	6/30/20	<p>The Department of Labor will move to UI Tax Rate Schedule I, reducing individual employers' UI tax rates on July 1, 2020.</p> <p>Employers' tax rates vary according to their experience rating, which is based on UI claims charged to their account, total payroll and their ranking among all employers who contribute to UI. Schedule I decreases the upper and lower thresholds for these tax rates, as well as reducing the taxable wage base amount beginning January 1, 2021.</p>	Automatic	See Relief	Governor Press Release (6/23/20)

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Virginia	Sales tax	5/03/20	<p>The Department will consider requests from sales tax dealers for an extension of the due date for filing and payment of the February 2020 sales tax return due March 20, 2020. If the request is granted, the Department will allow filing and payment of such return on April 20, 2020 with a waiver of any penalties that would have applied.</p> <p><i>Interest waiver (New 5/03/20)</i> Dealers granted an extension of the due date for the February 2020 sales tax return and payment due in March per the above will receive a waiver of the interest that would have otherwise accrued for such late payment. This waiver of interest only applies to such payments submitted to the Department no later than April 20, 2020. Such a waiver is also authorized by H.B. 29.</p> <p>Dealers should submit a request for extension by utilizing the secure e-mail system available on the Department’s website, by faxing to (804) 254-6111, or writing to the address in the Bulletin.</p> <p>Note - A “sales tax dealer” is generally an individual or business making sales at a physical location in Virginia or making sales with sufficient economic nexus with the state. Click here for more details.</p>	Request	April 20, 2020	<p>Tax Bulletin 20-3 (3/19/2020)</p> <p>Tax Bulletin 20-5 (4/27/20)</p> <p>H.B. 29 (4/24/20)</p>

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Virginia (cont.)	Income Tax	5/03/20	<p>Payment extension and penalty waiver Income tax payments due during the period from April 1, 2020 to June 1, 2020 can now be submitted to the Department at any time on or before June 1, 2020 without penalty.</p> <ul style="list-style-type: none">• The Department will automatically waive any late payment penalties that would otherwise apply so long as full payment is made by June 1, 2020. If full payment of the amount owed during the period is not made by June 1, 2020, this penalty waiver will not apply, and late payment penalties will accrue from the original date that the payment was due.• Interest - See May 3rd Update• This does not provide a filing extension. To avoid any late filing penalties that may apply, taxpayers that utilize the aforementioned payment extension are still required to file income tax returns by the relevant due dates. However, if you are unable to file by such due dates, Virginia offers automatic filing extensions to all taxpayers for up to six months (or seven months in the case of certain corporations). No application is required to file on extension. Please see the Department's website for more information. If taxpayers decide to take advantage of Virginia's automatic filing extension, please be sure to make an extension payment by June 1, 2020 to avoid late payment penalties or extension penalties, as applicable.	Automatic	June 1, 2020	<p>Tax Bulletin 20-4 (3/20/2020)</p> <p>News release (4/27/20)</p>
			<p>Individual income tax automatic additional extension (New 5/03/20) Taxpayers needing additional time to file individual income tax returns are allowed an automatic six-month extension. Individual returns would be due by November 2, 2020, instead of on the original filing date of Friday, May 1, 2020.</p>			

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Virginia (cont.)	Income tax	5/03/20	<p>Automatic Waiver of Interest for Certain Income Tax Payments</p> <p>Certain income tax payments originally due during the period from April 1, 2020 to June 1, 2020 may now be submitted to the Department without the accrual of interest as would otherwise be required for late payments.</p> <ul style="list-style-type: none">• This waiver of interest only applies if full payment is made on or before June 1, 2020.• For a taxpayer filing on extension, at least 90 percent of the total tax liability must be paid by June 1, 2020 in order for the interest waiver to apply.• If the interest waiver applies to such a taxpayer, no interest will accrue on the amount of tax paid by June 1, 2020, but interest will accrue from the original due date to the date of payment on any amount left unpaid after June 1, 2020. <p>This waiver of interest applies to any payment required to be made with a Taxable Year 2019 individual, corporate, or fiduciary income tax return, as well as any such payment required to be made with respect to an election to file on extension.</p> <p>In addition, this waiver of interest applies to any individual, corporate, or fiduciary estimated income tax payments that are required to be paid during the period from April 1, 2020 to June 1, 2020. The waiver also applies to payments associated with composite returns. The waiver is also authorized by H.B. 29.</p> <p>Taxpayers are allowed to make these income tax payments by June 1, 2020 without incurring any interest or penalties. This relief is automatic. No application or paperwork is required to qualify.</p>	Automatic	June 1, 2020	<p>Tax Bulletin 20-5 (4/27/20)</p> <p>H.B. 29 (4/24/20)</p>

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Virginia (cont.)	Various See Relief	5/03/20	Interest waiver <i>Effect on Pass-Through Entities</i> <ul style="list-style-type: none">• While interest waiver and payment extensions do apply to the amount of income tax paid with a composite return, this relief does not apply to nonresident withholding tax.<ul style="list-style-type: none">○ As a result, interest and penalties will generally be imposed if they have not paid by the original due date for filing a Pass-Through Entity Return of Income and Return of Nonresident Withholding Tax.• Automatic six-month filing extensions are available for pass-through entities.• No application or paperwork is required to qualify, but an extension payment must be made by the original due date to avoid payment-related penalties. <i>Effect on Employer Withholding</i> <p>The interest waiver and payment extension do not apply to employer withholding of income tax. As a result, interest and penalties will generally be imposed if employer withholding filings and payments are not made by the original due dates.</p>	Automatic	See Relief	Tax Bulletin 20-5 (4/27/20)

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Washington	Various See "Relief"	6/07/20	<p>The Department of Revenue's plan is to give customers extra grace during this state of emergency and to work with business owners within the parameters of the law as much as possible. Revenue is taking the following measures during the state of emergency to provide relief to all COVID-19 impacted businesses.</p> <p>These actions address a broad range of taxes and programs: business and occupation tax, real estate excise tax assessments, leasehold excise tax, forest tax, and tax deferrals for biotechnology and medical device manufacturing.</p> <p>The Department requests that businesses still file their returns even if they are unable to pay.</p> <p>Monthly filers: Business may request a one-time extension for paying tax returns by sending a secure email in your My DOR account or by calling Revenue's customer service at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m. (Updated 5/10/20)</p> <p>Quarterly filers: The Quarter 1, 2020 return is now due June 30, 2020. The Quarter 2, 2020 return is due July 31, 2020. (New 5/10/20)</p> <p>Annual filers: The Annual 2019 return is now due June 15, 2020</p> <p>Interest: The Department will waive interest February 29, 2020 until the termination of the COVID-19 State of Emergency or June 17, 2020, whichever occurs first.. After this date, interest will begin accruing on outstanding balances. Tax returns filed and paid in full by the extended due date are considered timely, and will not incur interest. (Updated 6/07/20)</p> <p>Please note: Extensions only push out the due date; they don't waive the tax owed. If you already filed and scheduled your payment, you must cancel your payment in your online My DOR account, BEFORE the day the payment is scheduled.</p>	See WA DOR Notice for additional information on how to make this request	See "Relief"	<p>Business Relief During COVID-19 Pandemic (updated 6/10/20)</p> <p>Excise Tax Return Due Date Chart (4/2/20)</p>

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Washington (cont.)	Wine and Beer excise taxes	5/10/20	<p>The imposition of penalties for failure to timely remit tax payments to the Washington State Liquor and Cannabis Board are waived and suspended until the later of the termination of the COVID-19 emergency or May 31, 2020:</p> <p>RCW 66.24.210(1)(b) (late filing penalty provisions only) (taxes on sales of wine and cider)</p> <p>RCW 66.24.290(1)(b) (late filing penalty provisions only) (taxes on certain beer sales)</p>	Automatic	May 31, 2020	<p><u>Governor Proclamation 20-26 (3/24/20)</u></p> <p><u>Governor Proclamation 20-26.1 (4/23/20)</u></p> <p><u>Governor Proclamation 20-26.2 (5/05/20)</u></p>

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West Virginia	Income Tax	4/20/20	<p>Payment relief for individuals and corporations: Income tax payment deadlines for individual and corporate annual income returns with a due date of April 15, 2020, are extended until July 15, 2020. If your income tax return for your fiscal year ending during 2019 is due on April 15, 2020, whether that is the original due date, or the due date on extension, your due date is postponed to July 15, 2020.</p> <ul style="list-style-type: none">• This payment relief applies to all individual and C corporation income tax returns and income tax returns filed by trusts or estates with a statutory due date of April 15, 2020.• The Department will automatically provide this relief, so filers do not need to take any additional steps to qualify for this extension of time.	Automatic	July 15, 2020	<p>Coronavirus 2019 (COVID 19) Response</p> <p>Administrative Notice 2020-16 (3/26/20)</p> <p>West Virginia Tax Filing and Payment Deadlines Questions and Answers (4/17/20)</p>
			<p>Estimated Taxes: The relief also extends to estimated tax payments for tax year 2020 that are due between April 15, 2020 and July 15, 2020, for individuals, trusts or estates, corporations, and pass-thru entities. They too will be due July 15, 2020.</p>			
			<p>Penalties and interest: Failure to pay any balance of tax due by July 15, 2020 will result in the accrual of penalties and interest beginning July 16, 2020. Individuals, trusts and estates, and corporations that request an extension of time to file to October 15, 2020, must still pay any liability by July 15, 2020 to avoid the accrual of interest and penalties. Calculation of the underpayment of estimated tax penalty, and associated interest, will be calculated on the estimated payments due during the period April 15, 2020 to July 15, 2020 using the date of July 15, 2020.</p>			
			<p>Relief Limitation: The relief does not apply to withholding tax returns and payments or to any other tax collected by the Tax Commissioner. With respect to returns that were due on March 16, 2020, which include Form SPF-100 for calendar year S Corporation and partnership taxpayers, the due date for filing of those returns has not been postponed.</p>			
			<p>Additional extension(New 4/20): Taxpayers must request the automatic extension by July 15, 2020. If taxpayers properly estimate 2019 tax liability using the information available and file an extension form by July 15, 2020, West Virginia annual income tax return will be due on October 15, 2020.</p>			

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West Virginia (cont.)	Property tax	3/31/20	Second-half 2019 ad valorem property tax that would become delinquent on April 1, 2020, shall now become delinquent if not paid on or before May 1, 2020. Also, County sheriffs may not declare 2019 ad valorem property taxes to be delinquent before May 2, 2020.	Automatic	May 1, 2020	<u>State tax department Response (3/26/20)</u>

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Wisconsin	Income tax	3/22/20	<p>Both federal and Wisconsin income tax payment and return due dates are automatically extended to July 15, 2020. Wisconsin law will automatically extend time and waive interest and penalties for taxpayers due to a presidentially declared disaster.</p> <p>Tax filers do not have to file extension forms to be eligible for this new due date.</p> <ul style="list-style-type: none">• There is no limit on the amount of payment to be postponed, and there are no income exclusions.• This applies to individuals, trusts, estates, partnerships, associations, companies or corporations.• This relief is solely for income tax payments, estimated income tax payments and returns due April 15, 2020.• No interest or penalty for the period of April 15, 2020 to July 15, 2020.• Interest, penalties, and underpayment interest for failure to make quarterly estimated tax payments with respect to such postponed federal income tax filings and payments will begin to accrue on July 16, 2020.	Automatic	July 15, 2020	Department Release (3/21/20)

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Wisconsin (cont.)	Various See "Relief"	4/27/20	<p>The Department released a series of FAQs and a chart of tax return due dates as a result of IRS Notice 2020-18 and updated for Notice 2020-23 (published on 4/9/20) that addresses the affected taxpayers listed above.</p> <p>The FAQs (in the Link column) include the following guidance (Updated 4/12/20):</p> <ul style="list-style-type: none"> • For Wisconsin income and franchise tax purposes, returns that are due on or after April 1, 2020, and before July 15, 2020, regardless if it is the original or extended due date, the due date is extended to July 15, 2020. <ul style="list-style-type: none"> ○ Accordingly, state relief apply to both Calendar and Fiscal year taxpayers. • Extended due date (per the FAQ Chart) - Sample <ul style="list-style-type: none"> ○ Form 4/6 Non-Combined / Combined Corporation Franchise or Income Tax Return <ul style="list-style-type: none"> ■ 12/31 year-end - due on July 15, 2020 (based on relief) with extended due date of February 15, 2021. ■ 6/30 year-end for taxable years beginning before January 1, 2026 - due September 15, 2020 with extended due date of May 17, 2021 ■ Other than 6/30 or 12/31 year-end) due on 15th day of the 4th month with extended due date of 15th day of the 11th month <p>The chart (in the Link column) provides the due date and extended due date of certain forms. Please consult the chart to view the full list.</p> <p>Pass-through withholding (New 4/27/20) Unpaid pass-through withholding taxes due on or after April 1, 2020, and before July 15, 2020, will not accrue interest or penalties until August 15, 2020. This applies to all persons whose original or extended federal income tax return filing deadline is extended as a result of the IRS notices</p>	Automatic	See "Relief"	Department Table of Wisconsin Tax Return Due Dates and Payments (updated 4/20/20)

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Wisconsin (cont.)	Various See "Relief"	4/12/20	<p>Interest and penalties Unpaid income and franchise taxes and pass-through withholding taxes due on or after April 1, 2020 and before July 15, 2020, will not accrue interest or penalties until July 16, 2020 (see the chart below for tax return due dates).</p> <p>Underpayment interest (UPI) on estimated taxes No UPI will apply to any estimated tax payments due for the period of a return if any of the following apply:</p> <ul style="list-style-type: none">• The return has a taxable year ending December 31, 2019.• The return is a fiscal-year or short-period return with an original or extended federal due date on or after April 1, 2020 and before July 15, 2020. <p>This applies to income and franchise tax returns and pass-through withholding tax returns (Forms 1, 1NPR, 2, 3, 4, 4T, 5S, 6 and PW-1).</p> <p>Estimated payments Estimated income/franchise and pass-through withholding tax payments due on and after April 1, 2020 and before July 15, 2020, are extended to July 15, 2020.</p> <p>Scheduled payments Instructions regarding how to move a schedule payment from April 15 to July 15 are included in the guidance (in the Link column)</p>	Automatic	See "Relief"	Department Table of Wisconsin Tax Return Due Dates and Payments (updated 4/20/20)

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Wisconsin (cont.)	Excise Tax	3/29/20	<p>Request extension to file. You may request a one-month extension to file an excise tax return. Request an extension before the unextended due date of the return through My Tax Account or by emailing DORExciseTaxpayerAssistance@wisconsin.gov</p> <p>The email request must include the taxpayer's name, address, identification number, and the reporting period for which the extension is requested.</p> <p>No payment extension There isn't an extension of time to pay excise taxes to the department. Interest will be imposed during the one-month extension period at a rate of one percent.</p>	By request	One month (for filing)	Department Table of Wisconsin Tax Return Due Dates and Payments

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Wisconsin (cont.)	Various See Relief	4/27/20	Extension to file and pay other taxes and fees Persons may request an extension of time to file, or a waiver of interest and penalties from, certain taxes and fees that become due during the COVID-19 public health emergency. Such taxes include the employer withholding tax, state and county sales and use taxes, and excise taxes (alcohol, cigarette, tobacco and vapor products, motor fuel) See the Proposed Guidance Document in the Links column for more information.	See “Relief”	See “Relief”	<u>Department Table of Wisconsin Tax Return Due Dates and Payments</u> (updated 4/20/20) <u>Taxpayers may request extensions and waivers during COVID-19 Public Health Emergency (Proposed Guidance Document)</u> (4/20/20) <u>Proposed COVID-19 Request for Relief - Questions and Answers</u> (4/21/20)

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Wisconsin (cont.)	Sales tax	3/31/20	<p>In addition to the other guidance provided, the Department issued a Release announcing “immediate steps to help small businesses with sales tax payments due.”</p> <p>The relief includes:</p> <ul style="list-style-type: none">• Small businesses can immediately request an extension to file sales and use tax returns due March 31, 2020 until April 30, 2020 and due April 30, 2020 until June 1, 2020.• The Department will not assess late filing fees or penalties if sales/use tax returns are filed by April 30 or June 1• By law, payments are due March 31 and April 30; 12% interest will accrue beginning on the due date, unless the legislature changes the law to allow the Department to waive interest• Send your request to DORRegistration@wisconsin.gov	By request	One month (for filing)	<u>Immediate help for small businesses (3/27/20)</u>

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Wisconsin (cont.)	Property Tax	4/27/20	<p>In proposed guidance, the Department provides guidance regarding property assessment and taxation, updated for the enactment of A.B. 1038. The document provides over 20 questions and answers, including:</p> <ul style="list-style-type: none">Local governments may waive interest and penalties, after making a general or case-by-case finding of hardship for property tax installment payments due and payable after April 1, 2020, if the total amount due and payable in 2020 is paid on or before October 1, 2020. Both the county and municipality must adopt a resolution consistent with the proposed guidance.Property tax payment due dates remain the same for December 2019 property tax bills that are payable in 2020.Interest and penalties imposed on delinquent property tax payments due prior to April 1, 2020 will continue to be delinquent and accrue until the property taxes are paid.	Automatic	See "Relief"	<p><u>Proposed Property Assessment and Taxation Information (4/23/20)</u></p> <p><u>A.B. 1038 (enacted 4/15/20)</u></p>

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Wyoming	Various See “Relief”	4/20/20	The Department released the following statement: “The Department of Revenue will be waiving penalty and interest for severance taxes that are filed late through the month of June. Sales and use tax filings will be handled on a case by case basis.”	See “Relief”	See “Relief”	Department COVID-19 Information (4/13/20)

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Puerto Rico	Property Tax	3/31/20	Extends the deadline to file or request an extension to file the personal property tax return until August 10, 2020. If an extension of time to file the return is requested, the extended due date to file the personal property tax return will be November 2, 2020. No penalties will be imposed as long as any tax due is paid or before August 1, 2020.	Automatic	August 1, 2020	Administrative Order 20-03
	Income Tax	3/29/20	2020 estimated tax. Penalties for failure to make the first two estimated tax payments for tax year 2020 will be waived. However, the amount of the estimated tax payments otherwise due for the first two installments of tax year 2020 must be deposited together with the third (9/15) and fourth (12/15) estimated tax payment installments for tax year 2020.	Automatic	September 15, 2020 and December 15, 2020	Administrative Determination 20-10
	Income Tax	3/29/20	Income tax returns originally due on March 15, 2020 are now due on June 15, 2020. No penalties will be imposed as long as any tax due is paid or before June 15, 2020. Income tax returns originally due on April 15, 2020 are now due on July 15, 2020. No penalties will be imposed as long as any tax due is paid or before July 15, 2020.	Automatic	June 15, 2020 July 15, 2020	Administrative Determination 20-09
	Income Tax	3/29/20	Temporarily relieves service recipients/payors/withholding agents from applying any withholding tax on payments for services made between March 23, 2020 and June 30, 2020. Service providers must still pay any taxes due on such income on their income tax returns.	Automatic	June 30, 2020	Administrative Determination 20-10

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Puerto Rico (cont.)	Various See "Relief"	3/29/20	All taxpayers are allowed to apply refunds and overpayments of income taxes, SUT, and excise taxes against other taxes imposed by the PR Tax Code, subject to certain restrictions.	Request	N/A	Administrative Determination 20-10
	Information returns	3/29/20	The new due date for filing information returns is now May 15, 2020.	Automatic	May 15, 2020	Administrative Determination 20-09

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Puerto Rico (cont.)	Sales Tax	3/29/20	<p>The deadline for filing the monthly SUT return, and its corresponding payment, will be as follows:</p> <p>April 20, 2020 for the February period May 20, 2020 for the March period June 22, 2020 for the April period July 20, 2020 for the May period.</p> <p>The deadline for filing the monthly SUT import declaration, and its corresponding payment, will be as follows:</p> <p>May 10, 2020 for the March period June 10, 2020 for the April period July 10, 2020 for the May period.</p> <p>With respect to the biweekly SUT payments, no penalties will be imposed for non-compliance for the months of March, April, May and June 2020, as long as the total SUT owed for such months is paid in full upon filing the monthly SUT return for such periods, as described above.</p>	Automatic	See "Relief"	<u>Administrative Determination 20-09</u>

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Various	Property taxes	4/07/20	<p>Marvin F. Poer and Company is tracking the impact that COVID-19 has on property tax deadlines, hearing dates, and/or property tax relief programs announced by local tax jurisdictions.</p> <p>You can access Marvin F. Poer and Company's tracker in the Link column.</p> <p>Please note - the information is provided by Marvin F. Poer and Company. This information has not been verified by PwC. PwC disclaims any responsibility or liability regarding the use of or the accuracy of this information. You should consult your professional adviser.</p>	See "Relief"	See "Relief"	COVID-19: Pandemic Impact on Property Taxes

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Localities						
CA - Los Angeles County	Property Tax	3/26/20	<p>The second installment of Los Angeles County property tax is due April 10, 2020.</p> <p>Relief: Beginning on April 11, the day after property taxes become delinquent, Los Angeles County property owners unable to pay on time for reasons related to COVID-19 may submit a request for penalty cancellation on our website. The department has set up a special team to process these requests for those who demonstrate they were affected by the outbreak.</p> <p>Taxpayers can visit https://ttc.lacounty.gov, to review payment methods and several other online self-service options. Taxpayers may also call (213) 974-2111 for additional information.</p>	Request	N/A	Coronavirus (COVID-19) Impact to Property Taxes Frequently Asked Questions (FAQs)

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CA - San Francisco	San Francisco tax	3/11/20	San Francisco: 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 30. 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.	Automatic	February 2021	News release (3/11/20) Mayor News Release (4/21/20)
CA - San Francisco	Property tax	5/10/20	The new property tax deadline is May 15, 2020. If Taxpayers are unable to pay on time for reasons related to COVID-19 they should submit a request for a penalty waiver online after the property tax deadline of May 15, 2020.	Automatic	May 15, 2020	Treasurer Notice (4/3/20) Treasurer property tax FAQs (updated May 2020)

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CO - Denver	Sales Tax	3/26/20	<p>Penalties waived: The Denver Department of Finance (DOF) will waive the 15% penalty for late payment of February and March sales, use, and occupational privilege taxes due March 20 and April 20, 2020.</p> <p>The March 20 and April 20 returns must be filed and funds remitted within 30 days of the original due date.</p> <p>DOF will evaluate the extension of the waiver on a month-by-month basis.</p>	Automatic	30 days	Denver Department of Finance
CO - Denver	Property Tax	4/02/20	<p>Property taxes: Mayor Hancock instructed the Denver DOF to take full advantage of Gov Polis' Executive Order allowing for the waiving of late interest on property tax installment payments. The Denver DOF will waive 100 percent late payment interest effective March 20, 2020.</p> <p>The waiver applies to installment payments that were late as of the March 20 Executive Order. Any property owners who paid the late interest on or after March 20 will receive a reimbursement. The waiver will last for the full 30 days authorized and will end April 20.</p> <p>The Executive Order gives county treasurers the ability to waive a portion of the interest for late payment of the first property tax installment for a 30-day period between March 20 and April 20, 2020. All Colorado property owners have two options to pay their property taxes:</p> <ul style="list-style-type: none">• Pay in full by April 30, 2020• Pay in two installments, the first half by February 29, 2020 and the second half by June 15, 2020 <p>The Gov Executive Order applies only to those people who have opted to pay their property taxes in two installments. Currently, the Governor has not authorized any other changes or waivers regarding property taxes or deadlines. The April 30 deadline for the full payment still stands, as does the second installment deadline on June 15.</p>	Unclear	April 20, 2020	Denver to Waive Property Tax Late Interest

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CO- El Paso County	Property tax	4/02/20	Filing and penalty relief: El Paso County Assessor has extended the 2020 Personal Property Declaration Schedule filing from April 15 to August 1. In his extension, the Assessor also waived all penalties and possible arbitrary assessments for all El Paso County businesses for tax year 2020.	Automatic	August 1, 2020	<u>News Release (3/23/20)</u>
CO - Vail	Sales Tax	3/26/20	Sales taxes: To provide immediate relief to our business community, we are deferring Town of Vail sales tax payments for a period of time.	Unclear	Unclear	<u>A Message from the Mayor (3/18/20)</u>

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CT - Localities	Property Tax	4/05/20	<p>Per the governor's order, certain municipalities shall offer to eligible taxpayers, businesses, nonprofits, and residents a deferment by ninety (90) days of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric rates, charges or assessments for such tax, rate, charge, or assessment from the time that it became due and payable.</p> <p>Eligible taxpayers, businesses, nonprofits, and residents are those that attest to or document significant economic impact by CO VID-19, and/ or those that document they are providing relief to those significantly affected by the COVID-19 pandemic.</p> <p>The Secretary of the Office of Policy and Management shall issue guidance as to which taxpayers, businesses, nonprofits, and residents shall be considered eligible for the Deferment Program, but participating municipalities may, upon approval of its local legislative body, or, in any town in which the legislative body is a town meeting, by a vote of the board of selectmen, extend eligibility for the deferment program to other categories of taxpayers, businesses, nonprofits, and residents.</p>	See "Relief"	See "Relief"	Executive Order No. 7S (4/01/20) Executive Order 7W (4/9/20)

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FL - Miami Dade County	Property Tax	3/26/20	<p>Filing deadline extended: The Miami-Dade County Property Appraiser will be giving special consideration to any business having difficulty filing their Tangible Personal Property Return (Form DR-405) by the April 1st, 2020 deadline.</p> <p>The Office of the Property Appraiser will be granting a 30-day extension for taxpayers who fail to meet the deadline this year.</p> <p>An additional 15-day extension is also available for any taxpayer able to demonstrate an inability to file within the extension period.</p> <p>In order to receive an extension, a taxpayer must provide a request to our office by the April 1st, 2020 deadline and must also provide the name of the taxable entity, the tax identification number and the reason for the extension request.</p>	Request extension by April 1	May 15, 2020	Tangible Personal Property (TPP)

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FL - Osceola County	Property Tax	4/02/20	<p>Filing deadline extended: As a result of COVID-19, the Osceola County Property Appraiser's Office has granted all Tangible Personal Property (TPP) accounts an automatic 45-day extension to file their TPP return.</p> <p>The deadline for all TPP Returns is Friday, May 15, 2020.</p> <p>Please note that while you are not required to submit a request form for the extension, all TPP Returns and supporting documentation must be submitted to our office by Friday, May 15, 2020. You may utilize our online filing system, or mail your TPP Return to our office. Any supporting documentation can be e-mailed to PA-Tangible@property-appraiser.org.</p>	Automatic	May 15, 2020	E-File Tangible Property Tax
FL - Pinellas County	Property Tax	3/26/20	<p>Filing deadline extended: As a result of COVID-19, all Tangible Personal Property (TPP) accounts will be granted an automatic 45-day extension to file their TPP returns, extending the due date for the returns to May 15th, 2020.</p> <p>Businesses are not required to submit a request form for the extension. The completed return and all supporting documentation must be submitted by May 15th, 2020 by scanning the completed TPP return and emailing it to TPPconfidential@pcpao.org.</p> <p>Alternatively, copies of forms or supporting documentation can be: (1) mailed to PO Box 1957, Clearwater, FL 33757, or (2) placed in one of the Tax Collector's secure drop boxes with " Property Appraiser" written clearly on the outside of the envelope. Inquiries about property tax or exemptions can be made by calling (727) 464-3207.</p>	Automatic	May 15, 2020	Tangible Personal Property (TPP) Return

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IL - Chicago	Various See "Relief"	4/20/20	<p>The City is extending tax payment remittances for the months of February, March, and April 2020 until June 1, 2020, for the following City taxes:</p> <ul style="list-style-type: none">• Bottled Water tax (generally due on or before the last day of the month following the monthly tax period in which the liability was incurred. Chi. Code 3-4-187).• Checkout Bag tax (generally due the last day of the month following the month for which tax was collected. Chi. Code3-50-060.A)• Amusement tax (generally due the last day of the following calendar month. Chi. Code Sec. 4-156-030)• Hotel Accommodation tax (generally due on the last day of the calendar month following the month in which receipts are received. Chi. Code 3-24-030).• Restaurant tax (generally due on or before the last day of the month following the monthly tax period in which the tax liability was incurred. Chicago Code 3-30-060).• Parking tax (collected by parking lot owners and remitted to the city of Chicago by the 30th day of the month following the quarter for which the tax was collected. Returns are filed on an annual basis, due on or before August 15 of each year. Chicago Munic. Code Sec. 3-4-186).	Automatic	June 1, 2020	<p>Announcement (3/19/20)</p> <p>Mayor Press Release (4/16/20) (extends the relief announced 3/19 to from April 20, 2020 to June 1, 2020.)</p>

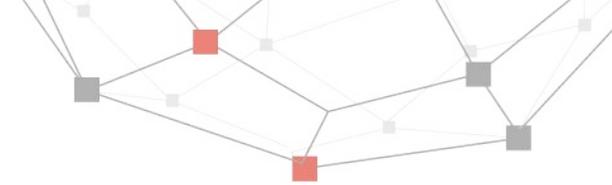
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
IL - Chicago (cont.)	Various See "Relief"	6/07/20	<p><i>Impacted taxes (same as prior page)</i></p> <ul style="list-style-type: none">• Bottled Water tax (generally due on or before the last day of the month following the monthly tax period in which the liability was incurred. Chi. Code 3-4-187).• Checkout Bag tax (generally due the last day of the month following the month for which tax was collected. Chi. Code3-50-060.A)• Amusement tax (generally due the last day of the following calendar month. Chi. Code Sec. 4-156-030)• Hotel Accommodation tax (generally due on the last day of the calendar month following the month in which receipts are received. Chi. Code 3-24-030).• Restaurant tax (generally due on or before the last day of the month following the monthly tax period in which the tax liability was incurred. Chicago Code 3-30-060).• Parking tax (collected by parking lot owners and remitted to the city of Chicago by the 30th day of the month following the quarter for which the tax was collected. Returns are filed on an annual basis, due on or before August 15 of each year. Chicago Munic. Code Sec. 3-4-186). <p><i>Tax payment due dates for the above:</i></p> <ul style="list-style-type: none">• period of July 2019 through February 2020—new due date of July 15, 2020;• period of March and April 2020—new due date of August 17, 2020;• period of May and June 2020—new due date of September 15, 2020;• period of July and August 2020—new due date of October 15, 2020; and• period of September 2020—new due date of November 16, 2020. <p>In addition, the filing deadline for 2020 annual tax returns has been extended from August 17, 2020 to October 15, 2020.</p>	Automatic	See relief	Chicago Department of Finance News Release (6/01/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
IL - Cook County	Property tax	3/24/20	Effective March 19, 2020, the Cook County Assessor's Office announced a temporary suspension of assessment notice mailings and corresponding appeal deadlines. This suspension will remain in place until further notice while the office remains closed to the public.	Automatic	Until further notice while office remains closed	<u>Assessment Notice Mailings and Deadlines Suspended (3/19/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
IL - Chicago (cont.)	Restaurant Tax	5/24/20	<p>The rate of the City's restaurant tax is .50% of the "selling price" of all food and beverages sold. The term "selling price" means "the consideration for a sale" and "shall be determined without any deduction on account of the cost of the property sold, the cost of materials used, labor or service cost or any other expense whatsoever ..."</p> <p>Accordingly, any "surcharge" customers are required to pay for food or beverages is considered taxable and should be included in the basis upon which the restaurant tax is calculated.</p> <p>In addition, it is important to note that any such "surcharge" is not a tax and should not be designated as such on any price list or invoice.</p>	See Relief	See Relief	Chicago, Restaurant Tax guidance for COVID 19 related surcharges (5/19/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
Kentucky localities	Various	3/26/20	Several Kentucky Counties and/or Cities have extended select taxes or fee deadlines. KyCPA is collecting the list and providing that information via their website. KyCPA is currently collecting updated deadlines. Check back daily for additional information.	See "Relief"	See "Relief"	KY CPA (3/25/20)
	See "Relief"		<p>Within the KyCPA website there is a link to a CSV file with a list of extensions on tax and fee deadlines by Jurisdiction and contact information. Any questions should be directed toward the specific Jurisdiction.</p> <p>The information is provided by the Kentucky Society of Certified Public Accountants. This information has not been verified by PwC. PwC disclaims any responsibility or liability regarding the use of or the accuracy of this information. You should consult your professional adviser.</p>			
	Various	4/02/20	Local taxes A tax district may suspend or otherwise extend the applicable deadline for the filing of returns for taxable net profits or taxable gross receipts of businesses within the tax district during the pendency of the state of emergency.	See "Relief"	See "Relief"	S.B. 150 (enacted 3/30/20)
	See "Relief"					

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LA - Baton Rouge	Sales Tax	3/26/20	Sales/Use Tax The Department of Finance is extending the time for filing East Baton Rouge Parish local sales tax returns for 30 days. Returns for the period of February 2020 and March 2020 are extended and would be considered timely if filed on or before April 20, 2020 and May 20, 2020 respectively.	Automatic	30 days	Executive Order (3/17/20)
LA - Calcasieu Parish	Property Tax	4/02/20	All LAT forms due dates are extended to May 1, 2020	Automatic	May 1, 2020	News Release
LA - Iberville Parish	Property tax	4/02/20	The Iberville Parish Assessor's Office has extended the deadline for all business personal property renditions to May 1, 2020	Automatic	May 1, 2020	Iberville Parish Assessor Notice
LA - New Orleans	Various See "Relief"	3/26/20	Sales/Use Tax In response to the COVID-19 outbreak, the City of New Orleans is waiving fines, fees, interest and penalties on sales tax payments due to the City for 60 days. Alcohol Beverage Outlet In addition, the City will extend the renewal period for Alcohol Beverage Outlet license renewals (ABOs) up to 30 days without penalty.	Automatic	60 days or 30 days See "relief" column	News Release (3/17/20)

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MA - Localities	Property tax	4/09/20	<p>Local Option to extend the Due Dates of Property Tax Bills</p> <p>H.4598 includes a local option to extend the due dates of property tax bills from April 1, 2020 (for semi-annual billing communities with annual preliminary bills) or May 1, 2020 to a date not later than June 1, 2020.</p> <p>This local option applies to semi-annual tax billing communities and quarterly tax billing communities.</p> <p>The local option is exercised by the chief executive officer of a city, town or district. The chief executive officer is a mayor in a city and the board of selectmen in a town unless some other municipal office is designated to be the chief executive officer under the provisions of a local charter. In a district, the chief executive officer is the prudential committee or commissioners.</p>	See “Relief”	See “Relief”	<p>H.4598 (enacted 4/03/20)</p> <p>Department Division of Local Services Bulletin 2020-02 (4/3/20)</p> <p>Addendum to Bulletin 2020-2 (4/7/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
MI - All cities	Income Tax	3/29/20	<p>The deadline for requiring to file and pay an annual city income tax return in April 2020 under the individual income tax and Corporate Income Tax is extended as follows:</p> <ul style="list-style-type: none">• An annual state income tax return and payment otherwise due on April 15, 2020 will instead be due on July 15, 2020.• An annual state income tax return and payment otherwise due on April 30, 2020 will instead be due on July 31, 2020. <p>Estimated Payments: The deadline for all taxpayers to pay estimated city income taxes in April 2020 is extended as follows:</p> <ul style="list-style-type: none">• An estimated city income tax payment otherwise due on April 15, 2020 will instead be due on July 15, 2020.• An estimated city income tax payment otherwise due on April 30, 2020 will instead be due on July 31, 2020. <p>Penalty and interest provisions are temporarily suspended so as to ensure that penalties and interest for failure to file or pay a city income tax return are aligned with the extensions set forth above. Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020.</p> <p>The extensions per the order are automatic. Taxpayers do not need to file any additional forms to qualify.</p>	Automatic	See "Relief"	<p><u>Executive Order No. 2020-26 (3/27/20)</u></p> <p><u>Frequently Asked Questions, State and City Income tax Deadline Change (updated 4/20/20)</u></p>

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MI - All cities (cont.)	Income Tax	4/07/20	<p>The Department's FAQs provide additional details on the relief available including::</p> <p>Fiscal year filers Fiscal year filers qualify for the relief. If your Michigan or city income tax return for your fiscal year ending during 2019 is due on April 15, 2020 or April 30, 2020 — whether that is the original due date or the due date on extension — your due date is postponed to July 15, 2020 or July 31, 2020, respectively.</p> <p>Relief only for April 15 or April 30 due dates Any taxpayers who have filing or payment due dates other than April 15, 2020 or April 30, 2020 are still required to file and pay by the original due date. Even if the annual return date has not been extended, a taxpayer that has an estimated payment due on either April 15, 2020 or April 30, 2020 may make the payment on July 15, 2020 or July 31, 2020, respectively.</p> <p>Additional extensions Individuals — An individual taxpayer requesting a 6-month extension of time to file a state income tax return must submit that request and pay the appropriate amount of tax by July 15, 2020, but the extended annual return remains due on October 15, 2020. Corporations — A calendar-year corporate taxpayer requesting an 8-month extension of time to file a state corporate income tax return must submit that request and pay the appropriate amount of tax by July 31, 2020.</p> <p>Estimated payments Only first quarter 2020 estimated income tax payments due on April 15, 2020 or April 30, 2020 are postponed to July 15, 2020. Second quarter 2020 estimated income tax payments are still due on the original due date.</p> <p>Penalties and interest Penalty and interest will not accrue between April 15, 2020 and July 15, 2020 for most individuals and, likewise, will not accrue between April 30, 2020 and July 31, 2020 for most corporations and city income tax filers. The suspension of penalty and interest is limited to the automatic extensions authorized under the executive order. Penalty and interest will continue to accrue as appropriate for taxes otherwise owed by any taxpayer.</p>	Automatic	See "Relief"	<u>Frequently Asked Questions, State and City Income tax Deadline Change (updated 4/20/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
MI - Detroit	Withholding Tax	4/20/20	<p>The Department announced that the City of Detroit 2019 Employer Withholding Tax filing deadline for March 2020 monthly/quarterly return is May 15, 2020.</p> <p>Monthly returns: Forms and payments (if applicable) are due on the 15th day of the month following the month in which the tax was withheld.</p> <p>Quarterly returns: Forms and payments (if applicable) are due on the 15th day of the month following each quarter.</p>	Automatic	May 15, 2020	City Employer Withholding Tax - Detroit (4/17/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
MI - Detroit	Various	5/03/20	<p>Extension of Annual Return Filing and Payment Date for City of Detroit Calendar and Fiscal Filers. For City of Detroit calendar and fiscal returns otherwise due between April 15, 2020 and before July 15, 2020, the return and payment of tax has been automatically extended to July 15, 2020</p> <p>Additional extension A taxpayer requesting an extension of time to file an annual return must therefore file an application and pay any tax with that extension request by July 15, 2020. The due date of the extended annual return has not been modified.</p> <p>For example, a calendar filer's additional extended due date would be October 15, 2020. A fiscal filer with an annual return originally due on May 15, 2020 must submit a request for extension and pay the appropriate of tax by July 15, 2020, but the extended annual return remains due on November 15, 2020.</p> <p>Estimated payments For calendar and fiscal filers, all estimated payments that were previously due between April 15, 2020 and July 15, 2020 are extended to July 15, 2020.</p> <p>Employer Withholding Employer 2020 quarterly or monthly withholding originally due on April 15 will now be due on May 15.</p> <p>Penalties and Interest With regard to any extension authorized by Executive Order 2020-26 and this departmental notice, penalty and interest will not accrue for the period for which that extension is automatically effective.</p> <p>Also suspended is the time period for the calculation of interest on any refund of City of Detroit income taxes to which the extension applies. Interest will generally not begin to accrue until 45 days after the claim for refund is filed or 45 days after the extended due date for the filing of the return, whichever is later.</p>	See "Relief"	See "Relief"	Notice, Automatic Extension (4/28/20)

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MO - Kansas City	Income tax (earnings and profits tax)	3/29/20	<p>The filing and payment deadline of earnings and profits taxes for calendar year beginning on January 1, 2019 and ending on December 31, 2019, is hereby changed to July 15, 2020.</p> <p>All penalties and interest on unpaid earnings and profits taxes for the calendar year beginning on January 1, 2019 and ending on December 31, 2019 shall not begin to accrue until after July 15, 2020.</p> <p>The earnings and profits tax are applicable to individuals and businesses.</p> <p>Extensions: Requests for extension of filing and payment of earnings and profits taxes for calendar year beginning on January 1, 2019 and ending on December 31, 2019, beyond July 15, 2020 may be submitted to the City of Kansas City, Missouri Finance Department in conformance with Section 68-387(b)-(d) of the City's Code of Ordinances.</p>	Automatic	July 15, 2020	<p><u>Mayor announcement (3/26/20)</u></p> <p><u>Ordinance 200233 (3/26/20)</u></p>
MO - St. Louis	Income tax	3/29/20	<p>The filing and tax payment deadlines for individual and corporate income returns with a due date of April 15, 2020, are extended until July 15, 2020. This relief applies to all individual income tax returns, income tax returns filed by C Corporations, and income tax returns filed by trusts or estates.</p> <p>This relief for individuals and corporations will also include estimated tax payments for tax year 2020 that are due on April 15, 2020.</p> <p>Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. Individuals and corporations that file their return or request an extension of time to file by July 15, 2020, will automatically avoid interest and penalties on the tax paid by July 15.</p> <p>The Department of Revenue will automatically provide this relief, so filers do not need to take any additional steps to qualify.</p>	Automatic	July 15, 2020	<p><u>St. Louis Collector of Revenue Notice (3/23/20)</u></p>

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NY - New York City	Various See "Relief"	5/31/20	<p>Relief: Waiver of penalties for Department of Finance administered business and excise taxes due between March 16, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed extension or return, or in a separate request.</p> <ul style="list-style-type: none"> If you file an extension or return or make a tax payment in accordance with these rules, you will not be subject to any late filing, late payment, or underpayment penalties. However, interest, where applicable, at the appropriate underpayment rate, must be paid on all tax payments received after the original due date calculated from the original due date to the date of payment. <p>All paper filings under this announcement should be marked "COVID-19" on the top center of the first page. The same relief will be provided to adversely affected electronic filers.</p> <p>Department administered taxes include the Business Corporation Tax, Bank Corporate Tax, General Corporate Tax and the Unincorporated Business Tax</p> <ul style="list-style-type: none"> Click here for a link to the Department's Website. <p>Relief extended (New 5/31/20) The commissioner will now allow for a waiver of penalties for DOF-administered business and excise taxes due between April 26, 2020, and June 25, 2020.</p> <p>Taxpayers filing a return or extension and paying taxes owed in accordance with Finance Memorandum 20-5 by July 15, 2020, will not be subject to any late filing, late payment, or underpayment penalties.</p> <p>For purposes of the above filings, while late filing and late payment penalties are waived, interest, where applicable, will accrue at the appropriate underpayment rate on all tax payments received after the original due date, calculated from the original due date to the date of payment.</p> <p>Quarterly estimated payments must still be made by the June 15, 2020, deadline.</p> <p>Finance Memorandum 20-5 provides several options for taxpayers to request penalty abatements.</p>	Request	See Relief	<p>Finance Memorandum 20-2 (3/19/20)</p> <p>Finance Memorandum 20-5 (5/23/20)</p>

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NY - New York City (cont.)	Individual Income Tax	3/29/20	<p>New York State generally administers the New York City personal income tax. Accordingly, the city should follow the state guidance included in the Notice, including:</p> <ul style="list-style-type: none">• extending personal income tax due dates from April 15, 2020, to July 15, 2020, and• interest, penalties, and additions to tax with respect to such extended tax filings and payments will begin to accrue on July 16, 2020.	See “Relief”	See “Relief”	New York City Department Press Release (3/27/20)
			<p>Note - We expect the New York City Department of Finance to provide guidance soon.</p>			

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NY - New York City (cont.)	Real Property Transfer Tax	3/26/20	<p>Relief: The New York City Department of Finance (DOF) Commissioner is allowing a waiver of penalties for all New York City Real Property Transfer Tax returns due between March 15, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed return, or in a separate request.</p> <p>If you file a return or make a tax payment in accordance with this Finance Memorandum, you will not be subject to any late filing, late payment, or underpayment penalties.</p> <p>However, interest where applicable, at the appropriate underpayment rate, must be paid on all tax payments received after the original due date calculated from the original due date to the date of payment.</p> <p>Any taxpayer that receives a Notice asserting a late filing, late payment or underpayment penalty for a return due during this period may submit an abatement request to DOF and the penalty will be waived.</p>	Request	April 25, 2020	Finance Memorandum 20-4 (3/20/20)

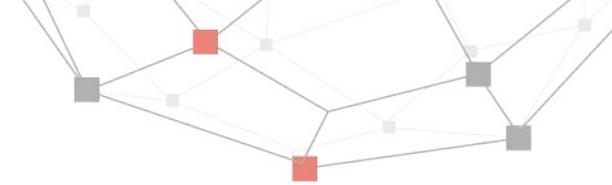
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NY - New York City (cont.)	Sales tax	3/31/20	<p>City sales tax is administered by the State. The State's guidance should apply for purposes of the taxes that it collects on behalf of the City.</p> <p>Note - We expect the New York City Department of Finance to provide guidance soon. As such, the guidance listed below is from the State's Important Notice N-20-1</p> <p>Relief: Abate interest on quarterly sales and use tax filings and remittances with a due date of March 20, 2020 for those who were unable to timely file and pay as result of the COVID-19 virus.</p> <p>Returns must be filed and the amount due must be paid within 60 days of the due date for this relief to apply.</p> <p>Exception: Sales Tax Vendors who are required to file returns on a monthly basis and participants in the Promptax program for sales and use tax or prepaid sales tax on fuel are not eligible for this relief.</p> <p>How to obtain relief Taxpayers seeking interest and penalty abatements for COVID-related filing and payment delays may request relief by visiting the Department's website at www.tax.ny.gov. From the Department homepage, taxpayers can click on Tax Department response to novel coronavirus (COVID-19) to find instructions on how to apply for relief. Alternatively, taxpayers that receive a penalty notice from the Tax Department for failure to file returns or make payments due March 20, 2020, should follow the instructions on the notice to request abatement of interest and late filing or late payment penalties that would otherwise apply.</p>	Request	60 days	Important Notice N-20-1 (3/20/20)

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OH- Counties	Real Property Tax	5/10/20	<p>The Department announced real property tax extensions for the following counties.</p> <ul style="list-style-type: none">● Belmont County● Cuyahoga County● Delaware County● Franklin County● Geauga County● Montgomery County● Monroe County● Paulding County● Washington County <p>The details of the extensions are provided in the links below.</p>	Automatic	See relief	<u>Ohio's COVID-19 Tax Relief (updated May 2020)</u>

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OR - Portland and Multnomah County	Business income tax	3/31/20	<p>Filing and payment</p> <p>The Portland and Multnomah County business tax return filing and payment due on 4/15/2020 is automatically extended until 7/15/2020.</p> <p>For C-Corporations that have a 5/15/2020 deadline with the State of Oregon, the deadline for the Portland and Multnomah County business tax return filings and payment due on 5/15/2020 is also extended until 7/15/2020.</p> <p>Note - Tax returns and payments due after 4/15/2020 (or 5/15/2020 for C-Corporations) are not extended at this time.</p> <p>Penalties and Interest</p> <p>No penalties or interest will accrue until July 16, 2020 for any tax filing or payment extended above.</p> <p>2020 estimated payments</p> <p>Estimated Portland and Multnomah County business tax payments for tax year 2020 are not extended. Interest on the underpayment of quarterly estimated payments and the “safe harbor” provisions will still apply.</p>	Automatic	July 15, 2020	Portland Revenue Division Posting (3/27/20)

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PA - Philadelphia	Business Income & Receipts Tax and Net Profits Tax	4/20/20	<p>The Department of Revenue will honor the federal extensions granted to businesses from the IRS for filing and payments until July 15, 2020 for the following: Business Income; Receipts Tax; and Net Profits Tax.</p> <p>Applicable taxpayers (New 4/20/20): The Department is honoring the U.S. federal government extensions granted to businesses for filing and payments until July 15, 2020 for the BIRT and NPT. This policy:</p> <ul style="list-style-type: none">• Includes estimated payments,• Requires NO additional action from businesses, and• Extends the filing and payment of BIRT and NPT to July 15, 2020 to all taxpayers, whether or not the taxpayer qualifies for the federal relief, such as fiscal year filers and partnerships. <p>Interest and Penalty shall be abated on Business Income and Receipts Tax for Tax Year 2019 and Net Profits Tax for Tax Year 2019 upon payment of such tax, and no late filing or other penalty shall be imposed with respect to the returns for those taxes, so long as returns for such taxes are filed no later than July 15, 2020.</p> <p>Estimated tax payments for Business Income and Receipts Tax for Tax Year 2020 and for Net Profits Tax for Tax Year 2020 that are due before July 15 also will not be subject to interest and penalty if paid by July 15.</p> <ul style="list-style-type: none">• However, additions will accrue from the April 15 due date on taxes for the 2019 Tax Year and from the original due date on all estimated taxes for Tax Year 2020 filed or paid after July 15, 2020. <p>No action is required from businesses to take advantage of this extension policy.</p>	Automatic	July 15, 2020	<p>Department Notice (3/23/20)</p> <p>Policy Update (revised 4/14/20)</p>

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PA - Philadelphia (cont.)	Business Income & Receipts Tax and Net Profits Tax	4/09/20	<p>The Department extends relief to taxpayers and tax preparers who previously scheduled a payment through MeF software.</p> <p>Taxpayers and preparers can reschedule Business Income & Receipts Tax (BIRT) and Net Profits Tax (NPT) payments. Reschedule payment to any date no later than July 15, 2020. Requests must be submitted by April 10, 2020.</p>	By request	See "Relief"	Department Announcement (4/6/20)

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PA - Philadelphia (cont.)	Real estate tax	5/03/20	<p>Philadelphia has moved the 2020 Real Estate Tax due date to June 15, 2020</p> <p>The Department extended the original 2020 real estate tax due date from March 31 to June 15, 2020.</p> <p>A special regulation provides that interest and penalty would be abated for tax year 2020 upon payment of such tax no later than April 30 (the prior extension date). An updated regulation has not yet been adopted at the time of publication.</p> <p>The Department has also extended the deadline to apply for an installment payment plan for 2020 Real Estate Tax. All senior citizens over the age of 65, and eligible low-income homeowners can apply for this installment plan by June 15, 2020.</p>	Automatic	June 15, 2020	<p>2020 Real Estate due date policy update (4/24/20)</p> <p>Philadelphia Special Regulation (3/30/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
PA - Philadelphia (cont.)	Wage guidance for non-resident employees	3/26/20	<p>Non-resident employees based in Philadelphia are not subject to Philadelphia Wage Tax during the time they have been ordered to work outside of Philadelphia. Per the Guidance - The Philadelphia Department of Revenue has not changed the Wage Tax policy. Schedules to withhold and remit the tax to the City remain the same. The Guidance was published at this time given that many employees have been forced to perform their duties from home, many for the first time.</p> <p>The City of Philadelphia uses a “requirement of employment” standard that applies to all nonresidents whose base of operation is the employer’s location within Philadelphia.</p> <p>Under this standard, a non-resident employee is not subject to the Wage Tax when the employer requires him or her to perform a job outside of Philadelphia (i.e. their home).</p> <p>A non-resident who works from home for the sake of convenience is not exempt from the Wage Tax – even with his or her employer’s authorization. On the other hand, if a Philadelphia employer requires a non-resident to perform duties outside the city, he or she is exempt from the Wage Tax for the days spent fulfilling that work.</p> <p>Non-resident employees who mistakenly had Wage Tax withheld during the time they were required to perform their duties from home in 2020, will have the opportunity to file for a refund with a Wage Tax reconciliation form in 2021.</p>	N/A	N/A	Wage Tax Policy Guidance (3/26/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
PA - Philadelphia (cont.)	Use & Occupancy Tax	4/14/20	<p>Businesses ordered to close beginning March 17, 2020 as a result of safety measures enacted by the Mayor of Philadelphia are not subject to the Use & Occupancy (U&O) Tax while occupancy of their place of business is prohibited.</p> <p>The Philadelphia Department of Revenue has not changed its Use & Occupancy Tax regulations. Due dates to pay the tax remain the same. We are publishing this guidance at a time when many nonessential businesses have been ordered to close and cease operations. Businesses that are ordered to close by order of the Mayor beginning March 17, 2020, are not considered to “occupy” the space.</p> <p>Taxpayers can find definitions of nonessential businesses from Mayor Kenney’s Stay-at-home order and Governor Wolf’s order of business closures.</p> <p>Businesses deemed essential, whether they choose to operate or not, are subject to Use & Occupancy Tax. Businesses continuing operations, businesses that have employees on-site, or businesses that maintained employee occupancy to their place of business throughout the Mayor’s order, are also subject to U & O Tax. Landlords should file and remit the U & O Tax collected from the tenants of the property still using their space for business purposes.</p> <p>When filing, taxpayers should use “Line 3 - Non-taxable Exempt Amount” of the filing form to indicate the portion of their property that was not occupied through the closure order.</p> <p>Landlords who do not remit the tax, but have collected it through regular rent collection, must refund applicable portions of the tax to tenants.</p> <p>Once the order to close non-essential businesses is lifted, all property legally available for business purposes, that has not been vacated, is subject to Use & Occupancy Tax.</p>	See “Relief”	See “Relief”	<p>Department guidance (3/31/20) (updated 4/9/20)</p> <p>How to receive a refund for pre-paid U&O Tax (5/13/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
PA - Philadelphia (cont.)	Use & Occupancy Tax	6/21/20	<p>Businesses allowed to re-open beginning June 5, 2020, are now subject to the Use & Occupancy (U&O) Tax.</p> <p>Businesses ordered to close beginning March 17, 2020 as a result of safety measures enacted by the Mayor of Philadelphia were not subject to the Use & Occupancy (U&O) Tax while occupancy of their place of business was prohibited. Visit www.phila.gov/covid-19-tax-relief for the Department of Revenue's previous guidance.</p> <p>Businesses allowed to open in the yellow phase, whether they choose to operate or not, are subject to Use & Occupancy Tax. Businesses that continued operations, businesses that have employees on site, or businesses that maintained employee occupancy to their place of business throughout the Mayor's order, are also subject to U & O Tax. Landlords should file and remit the U & O Tax collected from the tenants of the property still using their space for business purposes.</p>	See "Relief"	See "Relief"	Department Notice (6/12/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
PA - Philadelphia (cont.)	School Income Tax	4/14/20	<p>Payment safe harbor (Revised 4/14/20)</p> <p>Note - The School District of Philadelphia imposes the School Income Tax (SIT) on different classes of net income, including dividends, certain interest, certain rents, and royalties. All Philadelphia residents who receive these types of income must pay the tax.</p> <p>The payment and filing deadline for the 2019 School Income Tax (SIT) remains April 15, 2020. Taxpayers who cannot meet this deadline should use an extension payment coupon to submit a payment equal to the previous year's liability by April 15, 2020.</p> <p>Taxpayers have until July 15, 2020 to file a return and pay any difference in tax owed. Taxpayers who overpay in April should indicate on their 2019 SIT return how the Department should apply their overpayment. Payments received after July 15, 2020 will accrue interest and penalty from April 15, 2020.</p> <p>A payment coupon were mailed to taxpayers along with their return. Taxpayers who need a payment coupon should:</p> <ul style="list-style-type: none">• Visit the Department's efile / ePay website, www.phila.gov/pay• Login using the taxpayer's account number and pin, and• Select, "Print a Payment Coupon" from the left-hand menu <p>Taxpayers who have never used the online system will need to register for an account. For taxpayers who are unable to mail payments, the Department also accepts SIT payments electronically through our eFile / ePay website: www.phila.gov/pay.</p> <p>Interest and penalty shall be abated on School Income Tax for Tax Year 2019 for any taxpayer who (i) pays an amount equal to her School Income Tax liability for Tax Year 2018 no later than April 15, 2020 and (ii) files her School Income Tax return for Tax Year 2019 and pays any remaining balance no later than July 15, 2020.</p>	See "Relief"	See "Relief"	<p>Department guidance (3/31/20) (Revised 4/9/20)</p> <p>Department Special Regulation (3/30/20)</p>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
PA - Philadelphia	See Relief	5/17/20	<p>COVID-19 - Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT) nexus and apportionment guidance</p> <p>Nexus The Department of Revenue will temporarily waive the legal nexus threshold, which considers the presence of employees working temporarily from home within Philadelphia as establishing sufficient nexus for out-of-Philadelphia businesses. This waiver applies if and when an employee works from home solely as a result of the COVID-19 pandemic.</p> <p>Sourcing Where Philadelphia non-resident employees – who have been performing services in their assigned business locations within Philadelphia and have not previously been required to work from home – are now temporarily working from home solely as a result of the COVID-19 pandemic, the Department of Revenue deems that such services are performed within Philadelphia for the purposes of sourcing receipts for BIRT and NPT.</p> <p>Philadelphia resident employees who had been performing services for employers outside the City before the COVID-19 pandemic who are now temporarily working from their homes in Philadelphia are covered by this policy. Receipts from services performed by these Philadelphia resident employees at their Philadelphia homes solely as a result of the COVID-19 pandemic will not be sourced to Philadelphia for BIRT and NPT.</p> <p>This special sourcing rule is an exception that applies only for the duration of the Governor and Mayor's emergency stay-at-home orders issued in response to the COVID-19 coronavirus health emergency.</p>	See Relief	See Relief	Philadelphia Department of Revenue Notice (4/22/20)

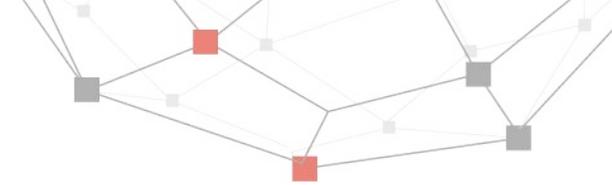
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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
PA - Philadelphia (cont)	Various See "Relief"	6/30/20	Filing a claim for a refund or credit by taxpayers Any statute of limitations relating to the filing of refund claims for prior years that would have expired on or after April 1, 2020 and before July 15, 2020 is now extended to July 15, 2020. This policy covers: <ul style="list-style-type: none">• General refund petitions;• Income based wage tax refund petitions;• Wage tax refund petitions for non-residents; and• Amended returns.	Automatic	July 1	<u>Audit examinations and refund claims update (6/29/20)</u>

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
PA - Pittsburgh	Individual Income Tax	4/20/20	The City of Pittsburgh is extending its personal income tax deadline until July 15, in line with similar 90-day extensions announced by the Internal Revenue Service and the Pennsylvania Department of Revenue.	Automatic	July 15, 2020	Pittsburgh Press Release (4/17/20)

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State	Tax type	Updated as of	Relief	Obtaining relief	Length of relief	Link
PA - Localities	Local taxes	3/29/20	<p>H.B. 1232 provides that the Department of Community and Economic Development should coordinate with governing bodies and local agencies to:</p> <ul style="list-style-type: none">• Extend filing and payment deadlines for local taxes under the Local Tax Enabling Act so that the deadlings coincide with the filing deadline for a Pennsylvania income tax return.• Disregard the period after April 14, 2020, and before July 16, 2020, in the calculation of interest, penalty, or an addition to tax for failure to meet the extended deadline.	See “Relief”	See “Relied”	<u>H.B. 1232 (enacted 3/27/20)</u>

Note - - We expect the Department to issue guidance soon.

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SC - Charleston	Various See "Relief"	3/26/20	<p>Charleston, South Carolina imposes an accommodations tax for short term residential rentals and a hospitality tax.</p> <p>On March 17, 2020, County and City officials agreed to defer collection of accommodations and hospitality taxes for 90 days.</p> <p>Note - The rules for accommodation taxes depend on whether your house is a primary (4%) or secondary (6%) residence and how many days of the year it is rented. Rules may differ between city, county and state taxes. See Accommodations Tax for Short Term Residential Rentals for more information. The hospitality tax is a uniform tax of 2% on the gross proceeds derived from the sales of prepared meals, food, and beverages sold in or by establishments, or those licensed for on-premises consumption of alcoholic beverages, beer, or wine. See Hospitality Tax for more information.</p>	Automatic	90 days	March 17 notice

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TX - Localities	Property tax	4/02/20	<p>April 15 is the deadline to file property tax renditions with their county appraisal districts. Different deadlines apply for certain regulated property.</p> <p>Business owners affected by the COVID-19 pandemic may request, in writing to the chief appraiser, an extension of the deadline to May 15. Some appraisal districts already have extended the deadline for filing rendition statements or property reports to May 15</p> <ul style="list-style-type: none">• Taxpayers should check with your local appraisal district first. <p>A rendition is a list of the taxable inventory, furniture and fixtures, machinery, equipment and other property owned or managed as of Jan. 1 each year. The appraisal district may use the information to set property values.</p> <p>A rendition allows property owners to record their opinion of their property's value and ensures that the appraisal district notifies property owners before changing a recorded value. Exempt property, such as church property and equipment used for farming, is not subject to rendition.</p>	By request	May 15	Comptroller Release (3/31/20)

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WA - Seattle	B&O Taxes	3/11/20	B&O taxes: Finance and Administrative Service will offer deferred Business and Occupation (B&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 quarterly basis. Businesses will have until late 2020 to pay their B&O tax under this plan. The City estimates that 20,000 businesses could be eligible for this, based on B&O tax reporting.	Unclear		Seattle Mayor provides relief to certain businesses
WA - Tacoma	Various Taxes See "Relief"	3/26/20	B&O taxes: The City of Tacoma is deferring taxes for qualified small businesses (those that pay \$10,000 or less in B&O taxes annually) located in Tacoma. If you are a small business, and you pay Tacoma B&O taxes on a quarterly basis, you will automatically be switched to a "Quarterly Deferred" tax status. If you qualify, your 1st, 2nd and 3rd quarter B&O taxes will be due: on or before January 31, 2021.	Automatic	January 31, 2021	COVID-19 Tax Relief for Tacoma Business
			Due Date Extension - Monthly Gambling Tax: Monthly gambling tax returns are due on March 31, 2020 and April 30, 2020. The City can extend the due date for returns by 90 days. To request an extension, please email taxinfo@cityoftacoma.org . The request may be made after the due date. To take advantage of the extended due date: Mail in your tax return with your payment or Email your tax return to taxinfo@cityoftacoma.org and call (253) 591-5252 to pay over the phone with your credit card. You cannot file and pay on filelocal-wa.gov if you are taking advantage of the extended due date without being required to pay the penalty and interest.	Upon request	90 days	
			Job Tax Credit: Businesses taking advantage of the job tax credit will not be required to pay back the tax credit used on prior tax periods if they lose eligibility for the credit due to a reduction in workforce because of the state of emergency or a general economic recession. Complete a Job Credit Economic Recession/ State of Emergency Declaration form and send to taxinfo@cityoftacoma.org or Tax & License, P.O. Box 11064, Tacoma, WA 98402. For questions, email taxinfo@cityoftacoma.org or call (253) 591-5252.	Upon request	N/A	

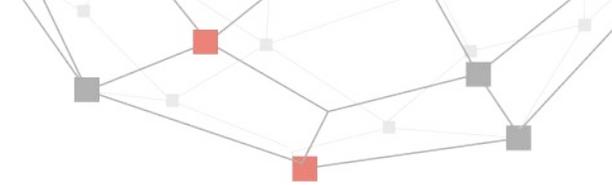
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WA - Several counties	Property Tax	4/02/20	Payment deadline extended: Several counties across Washington are extending the property tax payment deadline. See the listing in the Link column for each counties notice.	Automatic	June 1, 2020	Thurston County , Whatcom County , Pacific County , King County , Pierce County , Snohomish County

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WI - Localities	Property tax	4/20/20	<p>Under current law, a late installment payment of property taxes is subject to interest and penalties, with the interest accruing from February 1 of the year in which the taxes are due.</p> <p>Under this bill, for property taxes payable in 2020, after making a general or case-by-case finding of hardship, a municipality may provide that an installment payment due after April 1, 2020, that is received after its due date will not accrue interest or penalties if the total amount due is received on or before October 1, 2020. Interest and penalties will accrue from October 1, 2020, for any property taxes payable in 2020 that are delinquent after October 1, 2020.</p>	See “Relief”	October 1, 2020	<u>A.B. 1038 (enacted 4/15/20)</u>

Contacts

Questions

If you have any questions relating to these extensions or how the COVID-19 emergency impacts your state and local tax function, please contact your PwC state tax team or one of the following professionals:

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Thank you

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