

Tax Filing and Tax Payment Relief for Coronavirus/COVID-19 Pandemic as of 3/23/20

Jurisdiction	Relief Guidance
Federal	<p>The Treasury Department and IRS are extending the due date for filing federal income tax returns to July 15, 2020. This applies to all taxpayers whose return would have been due April 15, 2020. There is no limitation on the amount of tax due for the extension to apply. The extension is automatic; Forms 4868 or 7004 do not have to be filed. The extension also applies to any payment of federal income tax, including payments of tax on self-employment income, in respect to the 2019 tax year, as well as quarterly payments of estimated tax for the 2020 tax year. The period from April 15, 2020 to July 15, 2020 will be disregarded for purposes of calculating any interest, penalty or addition to tax for the failure to file a return or pay a tax due April 15, 2020. The extension does not apply to payments or deposits of any other type of federal tax, nor does it apply to extend the due date for the filing of any federal information returns. (Notice 2020-18, March 20, 2020)</p>
Alabama	<p>Deadline for obtaining March motor vehicle registrations and paying property taxes on vehicles extended through April 15, 2020. Penalties not charged until April 16, 2020. (Order of the Commissioner of Revenue, Alabama Department of Revenue, March 16, 2020)</p> <p>Late payment penalties waived for small businesses whose monthly retail sales during the previous calendar year averaged \$62,500 or less who are unable to timely pay their February, March, and April 2020 state sales tax liabilities. Late payment penalties will be waived for these taxpayers through June 1, 2020.</p> <p>Late payment penalties are also waived for businesses who are unable to timely pay their February, March, and April 2020 state sales tax liabilities and who are currently registered with the Department of Revenue as engaging in NAICS Sector 72 business activities. Late payment penalties will be waived through June 1, 2020. (Press Release, Alabama Department of Revenue, March 19, 2020; Executive Order, Alabama Commissioner of the Department of Revenue, March 19, 2020)</p> <p>Relief extended to state lodgings tax account holders who are unable to timely pay their February, March, and April 2020 state transient occupancy tax (“lodgings tax”) liabilities. Late payment penalties for state lodgings tax liabilities reported for these tax periods will be waived through June 1, 2020. The Department of Revenue has not extended the return filing deadlines for state lodgings taxes. As a result, state lodging tax filers should timely file all lodgings tax returns as normal and report any taxes due. (Press Release, Alabama Department of Revenue, March 20, 2020; Executive Order, Alabama Commissioner of the Department of Revenue, March 20, 2020)</p> <p>Temporary suspension of requirements associated with the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) for any motor vehicle engaged in interstate emergency relief efforts traveling through Alabama as part of the emergency relief. (Order of the Commissioner of Revenue, Alabama Department of Revenue, March 16, 2020)</p> <p>The Department plans to mirror the IRS regarding return filing extensions. (News Release, Department of Revenue, March 17, 2020)</p>
Alaska	

Arizona	Deadline for filing and paying state individual, corporate and fiduciary income taxes moved from April 15 to July 15, 2020. (News Release, Department of Revenue, March 20, 2020)
Arkansas	
California	Through May 15, 2020, individuals and businesses impacted by COVID-19 may seek filing and payment extensions, relief from interest and penalties, and filing claims for refund, applicable to all tax types administered by the CDTFA. (COVID-19 State of Emergency, California Department of Tax and Fee Administration, March 2020)
	Employers directly affected by COVID-19 may request up to a 60-day extension to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (Tax Branch News, Employment Development Department, March 9, 2020)
	Personal income tax and corporate tax filing/payment deadlines postponed to July 15, 2020. This includes deadlines for all individuals and business entities for 2019 tax returns and payments, 2020 1st and 2nd quarter estimated tax payments, 2020 LLC taxes and fees, and 2020 non-wage withholding payments. (News Release, Franchise Tax Board, March 18, 2020)
Colorado	Corporate and personal income tax payment deadline extended to July 15, 2020. Interest from the original payment due date to July 15, 2020, will be waived. All income tax returns that were required to be filed by April 15, 2020, are granted a six-month extension to October 15, 2020. Penalties for estimated income tax payments due between April 15, and June 15, are also waived until July 15, 2020. The extensions apply to all income tax payments, regardless of amount. (Press Release, Colorado Department of Revenue, March 23, 2020; Executive Order D 2020-010, Colorado Gov. Jared Polis, March 20, 2020)
Connecticut	30 day filing extension for corporation business tax (June 15), unrelated business income tax (June 15), and pass-through entity tax (April 15) returns. June 15 deadline extension for payment of corresponding tax liability. DRS will adjust due dates for filing and payment of personal income taxes to align with any specific, actionable IRS announcement. (Press Release, Department of Revenue Services, March 16, 2020)
	July 15 filing and payment extension for personal income tax returns. Extension applies to Q1 and Q2 estimated tax payments(Press Release, Department of Revenue Services, March 20, 2020)
Delaware	
District of Columbia	30, 2020. (OTR Tax Notice 2020-01, Office of Tax and Revenue, March 18, 2020)
	Due dates for sales tax due Feb 29 and March 31 are extended. Monthly returns must be filed by March 20 and April 20; Quarterly returns must be filed by April 20. All payments are due by July 20 to receive interest and penalty waivers. Sales tax relief not available to hotels or motels eligible for property tax relief. (OTR Tax Notice 2020-02, Office of Tax and Revenue, March 20, 2020)
Florida	
Georgia	
Hawaii	Tax filing and payment deadlines have been maintained. (Announcement, Department of Taxation, March 17, 2020)
Idaho	

Illinois	Any penalty and interest is waived on late sales tax payments for bars and restaurants that incurred a total sales tax liability of less than \$75,000 in calendar year 2019. Qualified taxpayers must still file their sales tax return even if they are unable to make a payment. Any taxpayers taking advantage of this relief will be required to pay their sales tax liabilities due in March, April and May in four installments starting on May 20 and extending through August 20. (Informational Bulletin FY 2020-23, Illinois Department of Revenue, March 2020; Press Release, Illinois Governor's Office, March 19, 2020)
	The city of Chicago is extending due dates for tax payments for the following City taxes until April 30, 2020: bottled water tax; checkout bag tax; amusement tax; hotel accommodation tax; restaurant tax; and parking tax. (Press Release, Office of the Mayor, City of Chicago, March 19, 2020)
Indiana	The Department of Revenue is following the IRS and extending individual and corporate tax payment deadlines. Individual tax returns and payments, along with estimated payments originally due by April 15, 2020, are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40. Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20 are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now due on August 17, 2020. Returns included are the IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q. All other tax return filings and payment due dates remain unchanged. (Agency Announcement, Indiana Department of Revenue, March 19, 2020)
Iowa	The Director of Revenue signed an order extending the filing deadline for several tax types. The order extends filing and payment deadlines for income, franchise, and moneys and credits taxes with a due date on or after March 19, 2020, and before July 31, 2020, to a new deadline of July 31, 2020. No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines in this order. Interest on unpaid taxes covered by this order shall be due beginning on August 1, 2020. (Iowa Department of Revenue Release, March 19, 2020) Iowa also extended one income tax withholding deposit due date for certain taxpayers. The order extends the income tax withholding deposit due date for the period ending March 15, 2020, from March 25, 2020, to the new deposit due date April 10, 2020. (Iowa Department of Revenue Release, March 19, 2020)
Kansas	
Kentucky	July 15 filing and payment due date for corporation, partnership, LLC, and individual income tax returns due on April 15, 2020 (Press Release, Kentucky Department of Revenue, March 22, 2020)
Louisiana	February 2020 sales tax return and payment due date is extended from March 20, 2020 to May 20, 2020. (RIB 20-008, Louisiana Department of Revenue, March 19, 2020)

Maine	
Maryland	Filing and payment deadline for corporate and personal income taxes extended to July 15. (Interest and penalties waived for late April 15 corporate and personal income tax payments if made by July 15.)
	Sales and use, withholding, admissions & amusement, alcohol, tobacco, and motor fuel tax (including tire recycling and bay restoration fees) returns and payments for Maryland business-related taxes not collected in March, April and May are due June 1. (News Release, Comptroller of Maryland, March 18, 2020)
	Sales and use tax payments due March 20 are now due June 1, 2020. (News Release, Comptroller of Maryland, March 20, 2020)
Massachusetts	Payment deadline for sales, meals and occupancy taxes for small businesses are extended to June 20. Interest and penalties waived if made by June 20. Businesses (excluding marijuana retailers, marketplace facilitators and vendors selling motor vehicles) with less than \$150,000 in sales and meals taxes for the year ending February 29th or businesses (excluding intermediaries) with less than \$150,000 in occupancy taxes for the year ending February 29, are eligible for the tax relief. (Press Release, Governor's Office, March 18, 2020)
	The Department of Revenue (DOR) is prepared to follow the IRS in offering similar relief for taxpayers with Massachusetts tax filing obligations. (COVID-19 Coronavirus Response Update, Massachusetts DOR Website)
Michigan	30 day penalty and interest waiver for sales, use, and withholding tax payments and returns (returns and payments due March 20, 2020 may be submitted April 20, 2020); Not allowed for accelerated filers. (Notice, Department of Treasury, 3/17/20)
	Property Tax: The tax foreclosure deadline moves from March 31, 2020 to May 29, 2020, or thirty days after the state of emergency is terminated, whichever occurs first. (Executive Order 2020-14)
Minnesota	Individual income tax returns are still due April 15, 2020. (Bulletin, Department of Revenue, March 17, 2020)
	30-day grace period for sales and use tax payments, penalties and interest (payments due March 20, 2020, may be submitted until April 20, 2020). The grace period is only for monthly filers and only for the March 20, 2020 payment. (Notice, Minnesota Department of Revenue, March 18, 2020; Emergency Executive Order 20-04, Minnesota Gov. Tim Walz, March 16, 2020)
	30-day lawful gambling tax extension upon request for payments due on March 20, 2020, if needed. Businesses and non-profit organizations with a monthly lawful gambling tax payment due March 20 that request an extension by March 27, will have until April 20 to make that payment. During this time the department will not assess penalties or interest. These customers should still file their return by March 20, if possible. (Notice, Minnesota Department of Revenue, March 19, 2020)
	60-day filing extension on request for MinnesotaCare returns that were due on March 16, 2020. This applies to provider tax, hospital tax, surgical center tax, wholesale drug distributor tax, and legend drug use tax. Taxpayers can request relief from penalty and interest for reasonable cause for late payments that were due March 16. (Notice, Minnesota Department of Revenue, March 2020)
Mississippi	

Missouri	The deadline to file and pay individual and corporate income taxes (including estimated taxes) has been extended from April 15 to July 15, 2020. The Department of Revenue will automatically provide this relief, so filers do not need to take any additional steps to qualify. (News Release, Department of Revenue, March 21, 2020)
Montana	Payment and filing deadline for individual income taxpayers extended to July 15, 2020. Also applies to those making estimated tax payments for first quarter of 2020. (Notice, Montana Department of Revenue, March 20, 2020)
Nebraska	
Nevada	
New Hampshire	
New Jersey	Legislation, A 3841, would automatically extend time to file gross income tax or corporation business tax return if federal government extends filing or payment due date for federal returns. However, the extended due date will be no later than June 30, 2020. The legislation passed the house on March 16 and the senate on March 19. (March 19, 2020)
New Mexico	New Mexico corporate and personal income tax returns and payments due between April 15, 2020, and July 15, 2020, may be submitted by July 15, 2020. Withholding returns and payments due between March 25, 2020, and July 25, 2020, may be submitted by July 25, 2020. No late filing or late payment penalties will be imposed for returns and payments made by the extended due dates; however, the New Mexico Taxation and Revenue Department has no statutory authority to waive interest imposed on late payments made after the original statutory due dates. (Bulletin B-100.35, New Mexico Taxation and Revenue Department, March 2020)
New York	Filing deadlines unchanged. (Questions and Answers, NY Department of Taxation and Finance, March 16, 2020)
	Penalty and interest may be waived for quarterly and annual filers who were unable to file or pay on time due to COVID-19. Returns must be filed and the amount due must be paid within 60 days of the due date for the relief to apply. (Important Notice N-20-1, March 2020)
New York City	Penalties waived for late-filed business and excise tax returns due between March 16 and April 25, 2020. (Finance Memorandum 20-2, NYC Department of Finance, March 19, 2020)
	Penalties waived for all real property transfer tax returns due between March 15 and April 25, 2020. However, interest must be paid on all tax payments received after the original due date calculated from the original due date to the date of payment.(Finance Memorandum 20-4, NYC Department of Finance, March 20, 2020)
North Carolina	Penalty waiver for those affected by COVID-19 applies to the failure to timely obtain a license, file a return, or pay a tax that is due between March 15, 2020, and March 31, 2020, provided the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020. (Important Notice: Department of Revenue Provides Penalty Relief to Persons Affected by Novel Coronavirus Disease, North Carolina Department of Revenue, March 17, 2020)
	July 15 filing and payment extension for corporate income, franchise, and individual income taxes due on April 15, 2020 to mirror IRS relief. State law prevents the waiver of interest, including interest for the underpayment of estimated tax. (Press Release, North Carolina Department of Revenue, March 21, 2020)

North Dakota	Income tax penalties and interest waived for individuals and businesses unable to file or pay by April 15, 2020, if filed/paid by July 15, 2020. (Notice, ND State Tax Commissioner's Office, March 20, 2020)
Ohio	
Oklahoma	Oklahoma will extend the deadline to pay Oklahoma income taxes due April 15, 2020 to July 15, 2020, following the newly established Internal Revenue Service (IRS) deadlines. All individual and other non-corporate tax filers can defer up to \$1 million of income tax payments due on April 15, 2020, until July 15, 2020, without penalties or interest. Corporate taxpayers are granted a similar deferment of up to \$10 million of income tax payments that would be due on April 15, 2020, until July 15, 2020, without penalties or interest. The Oklahoma Tax Commission's Order does not change the April 15 filing deadline and 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. (Press Release, Oklahoma Tax Commission, March 19, 2020)
Oregon	Released a document entitled "COVID-19 tax relief options" listing personal income taxpayer options to request additional time. For corporate activity taxpayers the department will not assess underpayment penalties to taxpayers making a good faith effort to estimate their first quarter payments. (March 13, 2020)
	The Oregon Department of Revenue has received several questions asking if Oregon is going to provide relief similar to that offered by the IRS. Now that Oregon knows what the IRS is providing, they are evaluating their options and authority under the statutes to provide relief for Oregon and its taxpayers. Oregon expects a decision to be made soon. The department will send a Revenews bulletin as soon as a decision is made. (Revenews, March 19, 2020)
	Portland is evaluating its options to provide relief to Portland and Multnomah County business and Arts Tax taxpayers. The City and County generally follow the guidelines of the Oregon Department of Revenue. They will make a formal announcement after Oregon publishes their decision.(COVID-19 Revenue Division Program Relief, City of Portland website, March 23, 2020)
Pennsylvania	The Department of Revenue announced the deadline for taxpayers to file their 2019 Pennsylvania personal income tax returns is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file from the original deadline of April 15. 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.(Alert Details, Pennsylvania Department of Revenue website, March 23, 2020)
	The Department of Revenue is waiving penalties for businesses that are required to make Accelerated Sales Tax (AST) prepayments by the March 20 deadline. For April sales tax payments, the department is waiving the AST prepayment requirement and asking businesses to simply remit the sales tax that they have collected in March. (Alert Details, Pennsylvania Department of Revenue website, March 20, 2020)
Rhode Island	The Rhode Island Division of Taxation is following the federal extension of July 15, 2020, for return filing and payment of corporate and personal income taxes. (Release, Rhode Island Division of Revenue, March 20, 2020)

South Carolina	For all returns and payments, including estimated payments, due beginning April 1, 2020, penalties and interest waived for taxpayers affected by COVID-19 if filed/paid by new due date of June 1, 2020 - SC Information Letter #20-3 (3-17-2020)
South Dakota	
Tennessee	
Texas	Extension of up to 90 days past the original due date to pay the motor vehicle tax due on purchased vehicles (does not apply to seller-financed sales). (COVID-19, Message from the Comptroller, March 23, 2020)
Utah	
Vermont	
Virginia	The Department of Revenue 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. However, interest will accrue even if an extension is granted. (Ruling of Commissioner, P.D. 20-49, Virginia Department of Taxation, March 19, 2020)
	For income tax payments due from April 1 to June 1, 2020, penalties waived if paid by extended due date of June 1, 2020. (Tax Bulletin 20-4, Virginia Department of Taxation, March 20, 2020)
Washington	For returns and payments of taxes administered by the department (including B&O taxes, real estate excise taxes etc), a 30 day extension for annual and quarterly filers; a 60 day extension for monthly filers.
West Virginia	
Wisconsin	Deadline extended to July 15, 2020, for income tax payments, estimated income tax payments, and returns due April 15, 2020. (Notice, Wisconsin Department of Revenue, March 21, 2020)
Wyoming	